

September 16, 2025

ITEM: New Business – Resolution 09.25.10: Calling for the Truth-in-Taxation Public Hearing

BACKGROUND: The attached resolution calls for the Truth-in-Taxation public hearing to be set for Tuesday, December 2, 2025, at 6:00 PM in the Council Chambers.

Cities with a population of over 500 are required by state statutes to hold a public hearing at which the proposed budget and levy are discussed. The public hearing must be held after November 24, but before December 28, and after 6:00 PM each year. The public must be allowed to speak at the public hearing.

Historically, we have set the Truth-in-Taxation public hearing at the first regular City Council meeting in December. After the public hearing at the following council meeting, the City Council will adopt the final 2026 property tax levy and 2026 budget.

The City Council must set the Truth-in-Taxation public hearing prior to October 1 each year. If not, the county auditor will set a date within the same range of days allowed by law for cities.

If the City fails to certify a preliminary levy by September 30 each year, the county auditor will use the prior year's final levy for property tax notices. The county auditor shall mail Truth-In-Taxation notices to be delivered between November 10 and November 24.

STAFF RECOMMENDATION: Approve/Deny Resolution.