BOARD OF SUPERVISORS RESOLUTION #26-51
HOMESTEAD TAX AND MILITARY EXEMPTION DISALLOW ASSESSMENT YEAR 2025

WHEREAS, pursuant to Sections 425 and 427 of the Code of Iowa, the Assessor of Story County and the City of Ames have delivered all signed Homestead Tax Credit and Military Exemption Applications to the Story County Auditor, and

WHEREAS, the Assessor of Story County and the City of Ames have reviewed each claim and recommended each to be allowed or disallowed, and

WHEREAS, pursuant to Section 25B.7 of the Code of Iowa, if a state appropriation made to fund a credit or exemption is not sufficient to fully fund the credit or exemption, the political subdivision shall be required to extend to the taxpayer only that portion estimated by the department of revenue and finance to be funded by the state appropriation, and

BE IT RESOLVED, that the Homestead Tax Credit and the Elderly and Disabled Tax Credit will be paid by Story County at the estimated percentage funded by the State of Iowa, and

BE IT FURTHER RESOLVED, that the Military Exemption Credit will be apportioned to levying bodies at the estimated amount funded by the State of Iowa, and

BE IT FURTHER RESOLVED, that all claims on file in the Office of the Auditor of Story County, Iowa be allowed as recommended, with the following exceptions:

NONE

BE IT FURTHER RESOLVED, that the above listed claims be disallowed for the reason that the claimants do not meet the requirements as set out in Sections 425.2 and 427.5 Code of Iowa, and that the Auditor shall notify each claimant of this action and their right to appeal.

BE IT FURTHER RESOLVED, that the Auditor shall include each of these allowed claims on the list of taxes to be collected during the fiscal year ending June 30, 2027.

Adopted this 3rd day of February, 2026.

_____
Chairperson, Board of Supervisors

Attest:

_____
County Auditor

ROLL CALL FOR ALLOWANCE	Lisa Heddens	Yea___	Nay___	Absent___
	Latifah Faisal	Yea___	Nay___	Absent___
	Linda Murken	Yea___	Nay___	Absent___

ALLOWED BY VOTE OF BOARD Yea___ Nay___ Absent___

_____ Above tabulation made by ____
CHAIRPERSON