



**City Council
City of Manchester
Special City Council Meeting on the Proposed Property Tax Levy**

Monday, March 23, 2026 at 5:00 PM | 204 East Main Street

- 1. Opening**
 - 1.1. Call to Order
 - 1.2. Roll Call
 - 1.3. Approval of the Agenda
- 2. Public Hearings**
 - 2.1. Public Hearing on the Proposed Property Tax Levy for Fiscal Year 2027
- 3. Adjourn**

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 3/23/2026 Meeting Time: 05:00 PM Meeting Location: City Council Chambers, 204 E Main St, Manchester, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.manchester-ia.org

City Telephone Number
(563) 927-1113

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	240,038,343	262,958,206	262,958,206
Consolidated General Fund	1,912,354	1,912,354	2,033,937
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	189,369	189,369	216,712
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	393,459	393,459	417,212
Other Employee Benefits	508,584	508,584	560,146
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	262,104,833	285,090,618	285,090,618
Debt Service	770,696	770,696	765,517
CITY REGULAR TOTAL PROPERTY TAX	3,774,462	3,774,462	3,993,524
CITY REGULAR TAX RATE	15.45410	14.12632	14.96091
Taxable Value for City Ag Land	1,151,514	1,144,517	1,144,517
Ag Land	3,459	3,459	3,438
CITY AG LAND TAX RATE	3.00375	3.02224	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	733	733	0.00
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	3,186	3,423	7.44

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:

The increase is due to increases in insurance and staffing costs along with increases in operational and maintenance costs for City facilities.

School, County and City Budget Year Statement to Owners and Taxpayers - As Required by Iowa Code 24.2A

Taxing District: 280086 - 3/23/2026

Delaware County Auditor
301 E Main St
Room 210
Manchester IA 52057

Proposed property taxation for July 1, 2026 – June 30, 2027 will be presented at your respective School, County and City public hearings detailed below. Oral or written comments from residents or taxpayers will be received – but **hearing attendance is optional. THIS IS NOT A TAX BILL.**

The referenced 'Effective Tax Rate' would be a rate produced by holding current taxation constant using next fiscal year's taxable values.

See reverse side for distribution examples and notes.



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MANCHESTER, CITY OF
208 E MAIN ST
MANCHESTER, IA 52057-1733



WEST DELAWARE CO SCHOOL: School Public Hearing on Proposed Property Taxation

Date: 3/23/2026 Time: 08:00 AM Location: West Delaware County Community School , Superintendent's Office, 701 New Street, Manchester, IA 52057

Telephone: 563-927-3515 Website: <https://w-delaware.k12.ia.us/finance-information/>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	9,982,452	13.67659	12.96966	10,282,586	13.36839

Reasons Proposed Property Tax exceeds the Current Property Tax:

Although this shows an increase in funds, once the state removes the budget guarantee the legislators approved to cover too late to be reflected on this form, our rate will actually go down by \$0.6933 and our total tax dollar increases by only \$53 district wide.

DELAWARE COUNTY: County Public Hearing on Proposed Property Taxation

Date: 3/25/2026 Time: 09:00 AM Location: Board of Supervisors' Office, 301 E Main Street, Manchester, IA 52057

Telephone: 563-927-4701 Website: <https://delawarecounty.iowa.gov/>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Urban Resident	9,268,617	5.81364	5.45652	9,817,417	5.78643
Rural Resident	13,157,565	9.17806	8.65908	13,822,813	9.08488

Reasons Proposed Property Tax exceeds the Current Property Tax:

Increased costs in providing services to county residents. Increase in transfer to Secondary Roads for maintenance of county roadways.

CITY OF MANCHESTER: City Public Hearing on Proposed Property Taxation

Date: 3/23/2026 Time: 05:00 PM Location: City Council Chambers, 204 E Main St, Manchester, IA

Telephone: 563-927-1113 Website: www.manchester-ia.org

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	3,774,462	15.4541	14.12632	3,993,524	14.96091
Ag Only	3,459	3.00375	3.02224	3,438	3.00375

Reasons Proposed Property Tax exceeds the Current Property Tax:

The increase is due to increases in insurance and staffing costs along with increases in operational and maintenance costs for City facilities.

The table below shows how current taxes levied within this taxing district are distributed. TIF included where applicable. If all fields below are blank, this is a new taxing district, with nothing currently to report. Rural taxing districts do not show any city taxes, except for any TIF tax levied by the city on rural property.

Taxing Authority	Non-TIF Property Tax	TIF Tax	Total Property Tax	Authority % of Tax
WEST DELAWARE CO SCHOOL	3,755	0	3,755	52.6200
DELAWARE COUNTY	1,596	0	1,596	22.3700
CITY OF MANCHESTER	825	0	825	11.5600
ALL OTHERS	960	0	960	13.4500

The hypothetical example below compares the amount of property taxes on a Residential property with a value of 100,000 in the current year and 110,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
WEST DELAWARE CO SCHOOL	649.00	655.00	0.92
DELAWARE COUNTY	276.00	283.00	2.54
CITY OF MANCHESTER	733.00	733.00	0

The hypothetical example below compares the amount of property taxes on a Commercial property with a value of 300,000 in the current year and 330,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
WEST DELAWARE CO SCHOOL	2,819.00	3,059.00	8.51
DELAWARE COUNTY	1,199.00	1,324.00	10.43
CITY OF MANCHESTER	3,186.00	3,423.00	7.44

- 1) Final tax rates will change due to final adopted amounts, legislative changes, and other levy authorities not included on this mailing.
- 2) The proposed property tax levies on the front of this notice do not include any Self-Supported Municipal Improvement District (SSMID) tax within cities.
- 3) The examples of change in estimated taxes to be paid shown above are calculated using the full city rate, even for city ag land tax districts.
- 4) Rural taxing districts do not show any city rate information.
- 5) FOR POLK COUNTY ONLY – the proposed tax levy on the front of this notice does not include fire/EMS levies included in the County budget for certain townships.

For assistance interpreting this document visit: <https://dom.iowa.gov/local-government/citizen-property-tax-guide>