

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OPPOSING HF 773 (FORMERLY HF 165) AND SSB 1260 –  
PROPERTY TAX REFORM BILLS UNDER CONSIDERATION  
IN THE IOWA LEGISLATURE**

**WHEREAS**, the City Council of the City of Muscatine believes that, in the spirit of Home Rule, that city budgeting and spending decisions are best done by local elected officials; and

**WHEREAS**, the City Council of the City of Muscatine holds at least eight budget review meetings each year which involve numerous hours for review of the proposed budget, making decisions on the levels of City services to be provided to residents, and the resources necessary to fund those services including an in-depth review of assessed and taxable property valuations and the proposed property tax rate; and

**WHEREAS**, City services include the critical public safety services, including police, fire, and ambulance services, as well as for providing facilities, services, and programs for the benefit of the community including parks, recreation, library, and art center facilities; and

**WHEREAS**, while costs of providing the same levels of City services increase each year, that the City of Muscatine has not increased their portion of the property tax rate for the last 10 years;

**WHEREAS**, increasing taxes are often the result of State mandates including Police & Fire pension and IPERS contributions and commercial, multi-residential, and residential property rollbacks; and

**WHEREAS**, each City has its own unique needs, goals, and priorities for the levels of City services to be provided to its residents that do not fit within the framework of State-wide uniform caps on property tax revenues; and

**WHEREAS**, the proposed limitations on the authority of locally elected officials, caps on property tax revenue growth, proposed caps on fund balance, and limitations on the permitted use of the Trust and Agency levy to fund employee benefits, without a reverse referendum process, are unnecessary, may have unintended consequences, and would have the potential for a negative impact on the City and its residents;

**NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MUSCATINE, IOWA**, that the City Council of the City of Muscatine is committed to providing the levels of services its residents expect and rely on while maintaining a reasonable tax rate, but oppose legislation that would limit the City's ability to fund those services for the above stated reasons.

**PASSED, APPROVED, AND ADOPTED** this 18th day of April, 2019.

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Diana Broderson, Mayor

ATTEST:

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Gregg Mandsager, City Clerk