

**IOWA DISTRICT COURT ALLAMAKEE COUNTY  
NO. EQCV027266 ORIGINAL NOTICE**

IN THE IOWA DISTRICT COURT  
FOR ALLAMAKEE COUNTY

NO. EQCV027266  
**ORIGINAL NOTICE**

CITY OF POSTVILLE, IOWA,

Petitioner,  
  
vs.

GREGORY J. LARKIN; SANDRA LARKIN (DECEASED); UNKNOWN BENEFICIARIES, HEIRS, OR ASSIGNS, IF ANY, OF SANDRA LARKIN; INTERNAL REVENUE SERVICE; and TREASURER FOR ALLAMAKEE COUNTY, IOWA,

Respondents.

**TO THE ABOVE-NAMED RESPONDENTS:**

You are notified that a Petition has been filed in the office of the Clerk of this Court, naming you as a Respondent in this action, which Petition prays that the City of Postville be awarded title to the property at **145 E Williams Street, Postville, Iowa**. The name of the attorney for the Petitioner is Daniel M. Morgan, of Lynch Dallas, P.C., and his address is 526 Second Avenue SE,

P.O. Box 2457, Cedar Rapids, Iowa 52406-2457. The attorney's phone number is (319) 365-9101 and facsimile number is (319) 365-9512. You are further notified that the above case has been filed in a county that utilizes electronic filing. Unless, within twenty (20) days after service by publication of this Notice, (service of this Original Notice upon you), you serve, and thereafter file, a motion or answer in the Iowa District Court for Allamakee County at the Courthouse in Waukon, Iowa, judgment by default will be rendered against you for the relief demanded in the Petition. Please see Iowa Court Rules Chapter 16 for information on electronic filing and Iowa Court Rules Chapter 16, division VI, regarding the protection of personal information in court filings.

If you require the assistance of auxiliary aids or services to participate in court because of a disability, immediately call your district ADA coordinator at 641-421-0990. (If you are hearing impaired, call Relay Iowa TTY at 1 800 735 2942). **IMPORTANT: YOU ARE ADVISED TO SEEK LEGAL ADVICE TO PROTECT YOUR INTERESTS.**

Published in the Postville Herald on March 12, 19, and 26, 2025

**ALLAMAKEE COUNTY BOS • MINUTES 03.03.2025**

**MINUTES OF THE ALLAMAKEE COUNTY BOARD OF SUPERVISORS MONDAY, MARCH 3, 2025 (UNOFFICIAL)**

Board members present: Byrnes, Keatley, and Clark. All members voting "AYE" unless noted. Meeting called to order Byrnes, followed by Pledge of Allegiance. 25.077-Motion Keatley/Second Clark to approve today's agenda and minutes from February 24, 2025. Motion carried. The following people were present at various times throughout the meeting in person or via Zoom: Joseph Moses – Standard newspaper, Denise Beyer – Auditor/Clerk to Supervisors, Laurie Moody, Val Reinke, Destiny Kapler – Postville Herald, Amy Bresnahan, Brian Ridenour, Clark Mellick, Corey Snitker, Laurie Moody, Public Comment: Val Reinke reported on meetings and events in the community. 25.078-Motion Clark/Second Keatley to approve use of county credit card by Auditor's office for hotel reservations for upcoming April and June trainings not to exceed \$558.78. Motion carried. 25.079-Motion Keatley/Second Clark to appoint Stacie Cooper effective immediately as member of Compensation Commission for

2025. Motion carried. Keatley had questions after attending CSS meeting on Wednesday regarding closed files related to the recently approved Data Release form. Keatley spoke with County Attorney Gericke and CSS employee Jason Howes. 25.080-Motion Keatley/Second Clark to put a hold on the MHDS Data Release form until more information is available. Motion carried. Engineer Ridenour provided three quotes for painted pavement markings: Fahrner Asphalt Sealers - \$163,741.29; Vogel Traffic Services - \$170,621.95; Iowa Plains Signing - \$207,841.63. Ridenour recommends Fahrner Asphalt Sealers with low quote. 25.081-Motion Clark/Second Keatley to approve quote from Fahrner Asphalt Sealers for \$163,741.29 for painted pavement markings. Motion carried. Department Head updates: Corey Snitker gave weather update on rain, wind and snow expected this week and courthouse security meeting. Engineer Ridenour gave department update and asked about dates for 6-county meeting; Farm Bureau meeting invitation. Sheriff Mellick said water tower repairs are completed and mentioned

a high number of calls on scams. Laurie Moody gave department and well grant update. Auditor Beyer updated on tomorrow's PCSD Special election, nearing end of budget process and upcoming agland and family farm claim submission deadline. Ridenour talked about timing for road embargos. 25.082-Motion Clark/Second Keatley to go into closed session pursuant to authority of Iowa Code §21.5(1)(g) and (k) regarding county building security and other security matters. Roll call: Clark-aye; Byrnes-aye; Keatley-aye. Motion carried. 25.083- Motion Keatley/Second Clark to go out of closed session pursuant to authority of Iowa Code §21.5(1)(g) and (k) regarding county building security and other security matters. Roll call: Clark-aye; Byrnes-aye; Keatley-aye. Motion carried. Supervisors moved into a budget work session to discuss FY26 budget topics including insurance premiums/deductibles and carryovers. 25.084-Motion Clark/Second Keatley to adjourn. Motion carried. Dan Byrnes, Chairperson

ATTEST:  
Denise Beyer, Auditor  
Published in the Postville Herald on March 12, 2025

**POSTVILLE CSD • NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY**

<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Proposed POSTVILLE Property Tax Levy Fiscal Year July 1, 2025 - June 30, 2026		
<b>Location of Public Hearing:</b> Postville CSD Fine Arts Center Lobby	<b>Date of Public Hearing:</b> 3/24/2025	<b>Time of Public Hearing:</b> 06:00 PM
<b>Location of Notice on School Website:</b> <a href="https://www.postvilleschools.com/">https://www.postvilleschools.com/</a>		

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

	Current Year Final Property Tax Dollar Levy FY 2025	Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2026	Budget Year Proposed Property Tax Dollar Levy FY 2026
General Fund Levy	1,908,192	1,908,192	2,022,727
Instructional Support Levy	43,165	43,165	45,374
Management	444,735	444,735	444,998
Amana Library	0	0	0
Voted Physical Plant and Equipment	230,610	230,610	229,604
Regular Physical Plant and Equipment	68,443	68,443	70,087
Reorganization Equalization	0	0	0
Public Education/Recreation (Playground)	0	0	0
Debt Service	0	0	0
<b>Grand Total</b>	<b>2,695,145</b>	<b>2,695,145</b>	<b>2,812,790</b>
	<b>Current Year Final Property Tax Rate FY 2025</b>	<b>Budget Year Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2026</b>	<b>Budget Year Proposed Property Tax Rate FY 2026</b>
<b>Grand Total Levy Rate</b>	<b>13.04015</b>	<b>12.68984</b>	<b>13.24376</b>
<b>Property Tax Comparison</b>	<b>Current Year Property Taxes</b>	<b>Proposed Property Taxes</b>	<b>Percent Change</b>
Residential property with an Actual/Assessed Value of \$100,000/\$110,000	604	691	14.40
Commercial property with an Actual/Assessed Value of \$300,000/\$330,000	2,666	3,087	15.79

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 at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:  
Declining enrollment and lower SSA mean the district is on the Budget Guarantee and those dollars are all property taxes.

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**ALLAMAKEE COUNTY • NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY**

<b>COUNTY NAME:</b> ALLAMAKEE COUNTY	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2025 - June 30, 2026	<b>COUNTY NUMBER:</b> 03
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:  
Meeting Date: 3/24/2025 Meeting Time: 08:00 AM Meeting Location: Board of Supervisors Room, 110 Allamakee St, Waukon

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 Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)  
<https://allamakeecounty.iowa.gov/>

County Telephone Number  
(563) 568-3522

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	953,595,595	985,425,589	985,425,589
Requested Tax Dollars-Countywide Rates Except Debt Service	5,990,106	5,990,106	6,190,049
Taxable Valuations-Debt Service	975,731,904	1,004,866,668	1,004,866,668
Requested Tax Dollars-Debt Service	299,452	299,452	305,479
Requested Tax Dollars-Countywide Rates	6,289,558	6,289,558	6,495,528
<b>Tax Rate-Countywide</b>	<b>6.58850</b>	<b>6.37670</b>	<b>6.58560</b>
Taxable Valuations-Rural Services	647,836,413	668,959,656	668,959,656
Requested Tax Dollars-Additional Rural Levies	2,327,650	2,327,650	2,403,545
<b>Tax Rate-Rural Additional</b>	<b>3.59296</b>	<b>3.47951</b>	<b>3.59296</b>
<b>Rural Total</b>	<b>10.18146</b>	<b>9.85621</b>	<b>10.17856</b>
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified Property Tax FY 2024/2025</b>	<b>Budget Year Proposed Tax FY 2025/2026</b>	<b>Percent Change</b>
Urban Taxpayer	305	344	12.79
Rural Taxpayer	472	531	12.50
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified Property Tax FY 2024/2025</b>	<b>Budget Year Proposed Tax FY 2025/2026</b>	<b>Percent Change</b>
Urban Taxpayer	1,347	1,536	14.03
Rural Taxpayer	2,082	2,373	13.98

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 at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:  
Increases in cost of insurance, wages and benefits.

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