

March 18, 2026

Overview of Proposed Property Taxation Mailer

Linn County is required by law to send each property owner a proposed property tax statement. This statement includes the proposed tax rates for the upcoming fiscal year (FY 27), which covers taxes due in September 2026 and March 2027 for your county, city, and school district, along with the date and time of the public meetings where you can give your input. Sample mailers for each of the three school districts can be found on pages 4-9 of this document.

On the second page of the mailer, you'll see a breakdown of how your property taxes are distributed between the county, city, and school district, along with an estimate of how much your taxes might increase. The statement assumes that a residential property's value has increased from \$100,000 to \$110,000, and a commercial property's value has increased from \$300,000 to \$330,000. However, since your property may have increased more or less than 10%, this estimate is misleading.

The next two pages of this document detail the change in tax rates and taxes first by taxing jurisdiction and then combined. For residential properties in the City of Marion:

- Linn-Mar School District – if your home value from January 1, 2024 to January 1, 2025 increased approximately 8%, you could expect to pay about the same in property taxes. If it increased less than 8%, you could expect to pay less. If it increased more than 8%, you could expect to pay more.
- Marion Independent School District - if your home value from January 1, 2024 to January 1, 2025 increased approximately 7%, you could expect to pay the same in property taxes. If it increased less than 7%, you could expect to pay less. If it increased more than 7%, you could expect to pay more.
- Cedar Rapids School District - if your home value from January 1, 2024 to January 1, 2025 increased approximately 7%, you could expect to pay the same in property taxes. If it increased less than 7%, you could expect to pay less. If it increased more than 7%, you could expect to pay more.

For commercial properties valued at \$300,000 in the City of Marion:

- If your property value from January 1, 2024 to January 1, 2025 increased approximately 2%, you could expect to pay about the same in taxes
- If your property value from January 1, 2024 to January 1, 2025 increased less than 2%, you could expect to pay less in taxes
- If your property value from January 1, 2024 to January 1, 2025 more than 2%, you could expect to pay more in taxes

For a Residential Home Valued at 100,000:

Linn County	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	100,000	47.43%	47,432	\$6.06	\$287	
FY 27	100,000	44.53%	44,535	\$6.05	\$270	-\$18
						-6%
City of Marion	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	100,000	47.43%	47,432	\$14.90	\$707	
FY 27	100,000	44.53%	44,535	\$14.55	\$648	-\$59
						-8%
Linn-Mar School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	100,000	47.43%	47,432	\$17.99	\$854	
FY 27	100,000	44.53%	44,535	\$17.99	\$801	-\$52
						-6%
Marion School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	100,000	47.43%	47,432	\$17.98	\$853	
FY 27	100,000	44.53%	44,535	\$18.00	\$802	-\$51
						-6%
Cedar Rapids School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	100,000	47.43%	47,432	\$13.65	\$647	
FY 27	100,000	44.53%	44,535	\$13.99	\$623	-\$24
						-4%
Combined Linn County/Marion/Linn-Mar School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	100,000	47.43%	47,432	\$38.95	\$1,847	
FY 27	100,000	44.53%	44,535	\$38.59	\$1,719	-\$129
						-7%
Combined Linn County/Marion/Marion School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	100,000	47.43%	47,432	\$38.93	\$1,847	
FY 27	100,000	44.53%	44,535	\$38.60	\$1,719	-\$128
						-7%
Combined Linn County/Marion/Cedar Rapids School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	100,000	47.43%	47,432	\$34.60	\$1,641	
FY 27	100,000	44.53%	44,535	\$34.59	\$1,540	-\$101
						-6%

For a Commercial Property Valued at 300,000:

Linn County	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	300,000	90.00%	206,147	\$6.06	\$1,248	
FY 27	300,000	90.00%	201,802	\$6.05	\$1,222	-\$27
						-2%
City of Marion	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	300,000	90.00%	206,147	\$14.90	\$3,071	
FY 27	300,000	90.00%	201,802	\$14.55	\$2,935	-\$136
						-4%
Linn - Mar School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	300,000	90.00%	206,147	\$17.99	\$3,710	
FY 27	300,000	90.00%	201,802	\$17.99	\$3,631	-\$78
						-2%
Marion School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	300,000	90.00%	206,147	\$17.98	\$3,707	
FY 27	300,000	90.00%	201,802	\$18.00	\$3,632	-\$75
						-2%
Cedar Rapids School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	300,000	90.00%	206,147	\$13.65	\$2,813	
FY 27	300,000	90.00%	201,802	\$13.99	\$2,823	\$9
						0%
Combined Linn County/Marion/Linn-Mar School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	300,000	90.00%	206,147	\$38.95	\$8,029	
FY 27	300,000	90.00%	201,802	\$38.59	\$7,788	-\$241
						-3%
Combined Linn County/Marion/Marion School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	300,000	90.00%	206,147	\$38.93	\$8,026	
FY 27	300,000	90.00%	201,802	\$38.60	\$7,789	-\$237
						-3%
Combined Linn County/Marion/Cedar Rapids School	100% Valuation	Rollback	Taxable Valuation	Rate	Taxes	Change
FY 26	300,000	90.00%	206,147	\$34.60	\$7,133	
FY 27	300,000	90.00%	201,802	\$34.59	\$6,980	-\$153
						-2%

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

Taxing District: 07707 - MARION CITY/LINN MAR SCH/WINSLOW RD #1 TIF

Linn County Auditor
935 2nd St SW
Cedar Rapids, IA 52404

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.**

FORWARDING SERVICE REQUESTED



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.

LINN-MAR SCHOOL: School Public Hearing on Proposed Property Taxation

Date: 03/30/2026 Time: 06:30 PM Location: Board Room at the Educational Leadership Center, 3556 Winslow Road, Marion, IA 52302

Telephone: (319) 447-3008 Website: <https://www.linnmar.k12.ia.us/district/departments/business->

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	49,456,986	17.9946800000	17.0878000000	52,082,260	17.9940400000

Reasons Proposed Property Tax exceeds the Current Property Tax:
Cash reserve levy offsets special education and ELL costs. Valuation growth generates additional revenues for PPEL and PERL. Management levy increased to cover increases in insurance and for future early separation packages. Debt service to cover GO Bond payments.

LINN COUNTY: County Public Hearing on Proposed Property Taxation

Date: 04/01/2026 Time: 09:30 AM Location: 935 Second Street SW, Cedar Rapids, Iowa 52404

Telephone: (319) 892-5010 Website: www.linncountyiowa.gov

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Urban Resident	81,528,452.00	6.0558600000	5.8407200000	84,509,891.00	6.0542700000
Rural Resident	86,563,829.00	8.6595000000	8.4342000000	89,564,991.00	8.6579100000

Reasons Proposed Property Tax exceeds the Current Property Tax:
Increases in software contracts, utilities, and food and provisions; changes in salaries and benefits and grant proceeds and expenditures.

CITY OF MARION: City Public Hearing on Proposed Property Taxation

Date: 03/24/2026 Time: 04:00 PM Location: Marion City Hall, 1225 6th Ave, Marion, IA 52302

Telephone: (319) 743-6301 Website: www.cityofmarion.org

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	31,689,626.00	14.8968400000	13.6874900000	33,643,902.00	14.5450800000
Ag Only	11,152.00	3.0037500000	3.1747800000	10,552.00	3.0037500000

Reasons Proposed Property Tax exceeds the Current Property Tax:
Increase driven by property & liability insurance, bus services, new cost allocation methodology, and higher operating costs (ex: technology and health insurance). Staffing additions include 2 E911 Communications Operators, a Police Management Analyst, and a Communications Specialist.

Taxing District: 07707 - MARION CITY/LINN MAR SCH/WINSLOW RD #1 TIF

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
LINN-MAR SCHOOL	3,020,832.00	0.00	3,020,832.00	44.23
LINN COUNTY	1,016,619.00	0.00	1,016,619.00	14.88
CITY OF MARION	2,500,786.00	0.00	2,500,786.00	36.61
ALL OTHERS	291,959.00	0.00	291,959.00	4.27

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
LINN-MAR SCHOOL	854.00	881.00	3.16
LINN COUNTY	287.00	297.00	3.48
CITY OF MARION	707.00	713.00	0.85

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
LINN-MAR SCHOOL	3,709.00	4,117.00	11.00
LINN COUNTY	1,249.00	1,385.00	10.89
CITY OF MARION	3,071.00	3,328.00	8.37

- 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 agricultural 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>

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

Taxing District: 07305 - MARION CITY/MARION SCH/COLLINS RD RESTATED TIF 2017

Linn County Auditor
935 2nd St SW
Cedar Rapids, IA 52404

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.**

FORWARDING SERVICE REQUESTED



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.

MARION SCHOOL: School Public Hearing on Proposed Property Taxation

Date: 03/30/2026 Time: 04:30 PM Location: Marion Independent School District, Administrative Board Room, 777 South 15th Street, Marion, Iowa

Telephone: (319) 377-4691 Website: <https://www.marion-isd.org/>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	9,897,702	17.9799200000	16.6513100000	10,655,264	17.9976000000

Reasons Proposed Property Tax exceeds the Current Property Tax:
A \$160,000 GO Bond prepayment saves taxpayers \$50,400 in interest next year and \$245,275 to date. A cash surplus levy will cover Special Education/EL expenses not fully funded by state aid. Higher property and casualty costs increases the management levy.

LINN COUNTY: County Public Hearing on Proposed Property Taxation

Date: 04/01/2026 Time: 09:30 AM Location: 935 Second Street SW, Cedar Rapids, Iowa 52404

Telephone: (319) 892-5010 Website: www.linncountyiowa.gov

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Urban Resident	81,528,452.00	6.0558600000	5.8407200000	84,509,891.00	6.0542700000
Rural Resident	86,563,829.00	8.6595000000	8.4342000000	89,564,991.00	8.6579100000

Reasons Proposed Property Tax exceeds the Current Property Tax:
Increases in software contracts, utilities, and food and provisions; changes in salaries and benefits and grant proceeds and expenditures.

CITY OF MARION: City Public Hearing on Proposed Property Taxation

Date: 03/24/2026 Time: 04:00 PM Location: Marion City Hall, 1225 6th Ave, Marion, IA 52302

Telephone: (319) 743-6301 Website: www.cityofmarion.org

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	31,689,626.00	14.8968400000	13.6874900000	33,643,902.00	14.5450800000
Ag Only	11,152.00	3.0037500000	3.1747800000	10,552.00	3.0037500000

Reasons Proposed Property Tax exceeds the Current Property Tax:
Increase driven by property & liability insurance, bus services, new cost allocation methodology, and higher operating costs (ex: technology and health insurance). Staffing additions include 2 E911 Communications Operators, a Police Management Analyst, and a Communications Specialist.

Taxing District: 07305 - MARION CITY/MARION SCH/COLLINS RD RESTATED TIF 2017

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
MARION SCHOOL	2,781,689.00	0.00	2,781,689.00	39.08
LINN COUNTY	885,481.00	0.00	885,481.00	12.44
CITY OF MARION	2,229,017.00	963,202.00	3,192,219.00	44.85
ALL OTHERS	258,334.00	0.00	258,334.00	3.63

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
MARION SCHOOL	853.00	882.00	3.40
LINN COUNTY	287.00	297.00	3.48
CITY OF MARION	707.00	713.00	0.85

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
MARION SCHOOL	3,706.00	4,118.00	11.12
LINN COUNTY	1,249.00	1,385.00	10.89
CITY OF MARION	3,071.00	3,328.00	8.37

- 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 agricultural 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.

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

Taxing District: 07501 - MARION CITY/CEDAR RAPIDS SCH/ COLLINS RD TIF

Linn County Auditor
935 2nd St SW
Cedar Rapids, IA 52404

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CEDAR RAPIDS SCHOOL: School Public Hearing on Proposed Property Taxation

Date: 03/30/2026 Time: 03:30 PM Location: ELSC Building, 2500 Edgewood Road NW, Cedar Rapids, IA 52405

Telephone: (319) 558-2311 Website: <https://crschools.us/departments/business-services/accountin>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	86,455,561	13.6478300000	13.3214100000	90,741,316	13.9886300000

Reasons Proposed Property Tax exceeds the Current Property Tax:
Due to a special education funding deficit, the district is increasing the Cash Reserve Levy to generate the necessary funds to meet these obligations as allowed by state statute.

LINN COUNTY: County Public Hearing on Proposed Property Taxation

Date: 04/01/2026 Time: 09:30 AM Location: 935 Second Street SW, Cedar Rapids, Iowa 52404

Telephone: (319) 892-5010 Website: www.linncountyiowa.gov

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Urban Resident	81,528,452.00	6.0558600000	5.8407200000	84,509,891.00	6.0542700000
Rural Resident	86,563,829.00	8.6595000000	8.4342000000	89,564,991.00	8.6579100000

Reasons Proposed Property Tax exceeds the Current Property Tax:
Increases in software contracts, utilities, and food and provisions; changes in salaries and benefits and grant proceeds and expenditures.

CITY OF MARION: City Public Hearing on Proposed Property Taxation

Date: 03/24/2026 Time: 04:00 PM Location: Marion City Hall, 1225 6th Ave, Marion, IA 52302

Telephone: (319) 743-6301 Website: www.cityofmarion.org

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	31,689,626.00	14.8968400000	13.6874900000	33,643,902.00	14.5450800000
Ag Only	11,152.00	3.0037500000	3.1747800000	10,552.00	3.0037500000

Reasons Proposed Property Tax exceeds the Current Property Tax:
Increase driven by property & liability insurance, bus services, new cost allocation methodology, and higher operating costs (ex: technology and health insurance). Staffing additions include 2 E911 Communications Operators, a Police Management Analyst, and a Communications Specialist.

Taxing District: 07501 - MARION CITY/CEDAR RAPIDS SCH/ COLLINS RD TIF

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Taxing Authority	Non-TIF Property Tax	TIF Tax	Total Property Tax	Authority % of Tax
CEDAR RAPIDS SCHOOL	140,779.00	0.00	140,779.00	30.11
LINN COUNTY	61,240.00	0.00	61,240.00	13.10
CITY OF MARION	155,503.00	91,990.00	247,493.00	52.94
ALL OTHERS	17,973.00	0.00	17,973.00	3.84

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
CEDAR RAPIDS SCHOOL	647.00	685.00	5.87
LINN COUNTY	287.00	297.00	3.48
CITY OF MARION	707.00	713.00	0.85

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
CEDAR RAPIDS SCHOOL	2,813.00	3,200.00	13.76
LINN COUNTY	1,249.00	1,385.00	10.89
CITY OF MARION	3,071.00	3,328.00	8.37

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