
Acreage Living

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Where Did All the Money Go?

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Where did all the money go? This is a frequently asked question at my house shortly after the paycheck arrives. We are not talking about your monthly salary, but instead your annual property taxes. Property taxes are those insidious annual askings by your county treasurer that end up going God knows where. Well, before you organize a tea-party type uprising and storm the courthouse in mass, it would be simpler to look at the basic principles behind property tax assessment and disbursement.

First and foremost, your county is by and large the fiscal pass through for all property tax dollars. Your county recorder records all transfers of real estate and provides that information to the county auditor and assessor. The assessor lists and values all taxable property within the county. That person also determines all exemptions or taxable property status which is passed along in the form of an assessment book to the county auditor. The county auditor converts this valuation from the assessment book by applying all applicable exemptions, roll-backs, and credits to determine an approved tax rate for each taxpayer.

This taxpayer list will show each taxpayer's share of the various rates taxed by each of the levying

bodies. The levying bodies are typically the county board of supervisors, the various county school boards, the incorporated cities within the county, the numerous townships, and any other miscellaneous taxing entities such as community colleges conference or special separate taxing districts.

These levy rates are most likely set by various state legislative codes that set allowable mil rates, or tax per thousand dollars of assessed property value. This goes into the total mil levy of what you are taxed for on your annual property taxes.

These rates should be broken out for you on your annual tax statements. Each of the levying bodies has different services they provide as a function of their public domain. A determination of their spending is undertaken during the budget hearing process held in January and February. All levying bodies are required to hold public hearings during the budget process, and you are encouraged to attend so you have a better understanding of their budget disbursements. The approved budgets are sent to the county auditor by March 15th for public entities and by April 15th for schools, who converts the valuation.

The county treasurer then prepares the individual tax statement and mails it to you. Once taxes are

collected from you, the treasurer apportions the taxes to the various taxing entities that have levied according to their prescribed mil rates.

A statewide breakout of the consolidated tax rate for Fiscal Year 1999 shows the following disbursements by percentage.

K-12 Schools	45.4%
Cities	26.5%
Counties	21.9%
Merged Areas	1.9%
Hospitals	1.9%
Assessors	1.3%
All Others	1.2%*

* *All others include ag extension, townships, state, and special districts (sanitary, fire, street lighting, benefitted lake, and law enforcement).*

Remember, as a public citizen you are allowed by law to protest any levying bodies budget to the State Appeal Board. Budget protest forms are filed with your county auditor to be forwarded to the Appeal Board. Deadlines for filing protests against local government or school budgets are March 25th and April 25th, respectively.

Well, that is a breakout of the basics involved with local collection and disbursement of local property taxes. This should help give you a foundation of the workings of the tax process. A more complete description of the nuts and bolts of an itemized budget can be secured by contacting your county auditor, school district superintendent, or municipal clerk. Again, you are encouraged to participate in the process so you might better understand; "Where did all the money go?"

County tax information available online

County property tax information, including valuation by property type, rural and urban valuation and taxes per capita, and rural and urban tax capacity and effort compared to state averages are available online at <http://ia.profiles.iastate.edu>.

Hotlines Galore!

ISU Extension's purpose is to provide information to Iowans. To better do that, ISU Extension has established Hotlines, many are toll-free, to provide answers and support to Iowans.

ISU Extended and Continuing Education - (800) 262-0015, M-F 8 a.m. to 5 p.m., featuring Off-campus credit courses, non-credit conferences

Farm-On - (800) 447-1985, M-F 8 a.m. to 5 p.m., A program to match beginning and retiring farmers

Iowa Concern - (800) 447-1985, all hours, all days, addressing financial questions, legal issues, family transitions, TTD (Telecommunications Device for Deaf Persons) (800) 735-2942

Teen Line - (800) 443-8336, all hours, all days, personal and health-related information and referral

Numbers available to Iowa Residents only:

Families Answer Line - (800) 262-3804, M-F 8 a.m. to 5 p.m., answers relating to home and family, TDD (Telecommunications Device for Deaf Persons) (800) 854-1658, Email questions to x1answer@exnet.iastate.edu

Hortline - (515) 294-3108, M-F 10-12 a.m. and 1-4:30 p.m., providing assistance to home gardeners on lawn, garden, and ornamental questions

Iowa Healthy Families - (800) 369-2229, all hours, all days, confidential health information and referral, TDD (Telecommunications Device for Deaf Persons) (800) 735-2942

Iowa Pork Industry Center - (800) 808-7675, M-F 8 a.m. to 5 p.m., assisting Iowa pork producers in all aspects of pork production, E-Mail questions to x1ipic@exnet.iastate.edu



Dust Control on Rural Roads

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One of the less attractive aspects of rural living is dusty gravel roads. The dust can be a safety hazard as well as a nuisance for rural residents. County road departments can offer help in controlling road dust.

Road dust is made up mainly of powdered limestone formed by the continual wear of crushed limestone road rock. Methods used to control road dust cause the dust particles to stick together into larger chunks that do not spread so easily with the wind. Two treatments are common in Iowa. The road surface may be sprayed either with oil, which binds the dust particles together, or with calcium chloride which absorbs moisture from the air and traps the dust particles on the damp granules.

Be aware that the oil used for dust control is not waste motor oil. Motor oil will form a slick surface on the road that is a hazard to motorists. In addition to the safety hazard, application to roadways is an illegal disposal method for used motor oil.

County road departments will arrange for approved contractors to apply dust control treatments to rural roads at your request and expense. If you want to be on the list for dust control, you need to act in advance. Most counties will take applications for road dust control during April and May. Contact your county engineer's office for details about the dust control program in your county.

As an example, the Pottawattamie County engineer's office will take applications until the end of May. You can request oil treatment, which is

done only in June, or calcium chloride treatment which is done once in June and again in late summer. Cost to the rural resident is \$2.00 per foot of treated road length for oil, or \$0.55 per foot of length for each treatment of calcium chloride (\$1.10 per foot for two treatments). Costs and deadlines may vary in your county, so be sure to check early about program details.

Calcium chloride treatment is most common, and has the advantage of being cheaper and easier to maintain. Road maintenance crews can blade over areas treated with calcium chloride without harming the treatment. Areas treated with oil, on the other hand, must be left untouched for effective control. This means increased likelihood of rough spots and holes forming in the roadway in oil-treated areas. In either case, counties may require that residents requesting road treatments agree to hold the county harmless for any situations or damage caused by the change in road surface.

However, calcium chloride has disadvantages. It is less effective at dust control than oil. Mud laden with calcium chloride may be corrosive to unprotected metal and may contribute to accelerated rusting of automobile bodies. If you do choose calcium chloride treatment, take extra care to keep your vehicles washed and protected.

Controlling road dust can improve visibility, making your driveway access safer, as well as making your yard a cleaner and more pleasant place for summer activities. Contact your county engineer's office for details on dust control services in your county.





Improving Pasture with Frost Seeding

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You've heard your neighbors talk about the "perfect" pasture stand they achieved just by throwing seed out during the winter. 'Course, you never heard about the times they tried and it failed. The technique is called frost seeding and it can be very effective if conditions are right.

Frost seeding, sometimes called overseeding, is a way to establish legumes in existing grass pastures. Legumes are broadcast on grass pastures in late winter or very early spring while the ground is still frozen. Freezing and thawing cycles plus early spring rains provide seed coverage. Avoid seeding on a heavy snow cover as rapid snow melt may wash away the seeds.

The most successful sites are where existing grass stands are thin or in bare or disturbed areas in the pasture. If the pasture was grazed or clipped closely last fall, it will be easier for the added seed to get in contact with soil. It is also important to control broadleaf weeds before adding legumes to the pasture because broadleaf weed herbicides will damage legumes. For more information on frost seeding, ask for a copy of Pm-856, *Improving Pasture by Frost Seeding*, at your local county ISU Extension office or access the publication at www.extension.iastate.edu/Publications/PM856.pdf.

Another important step in a frost seeding program is to soil test and apply needed lime and fertilizer. Adequate plant nutrients aid establishment and increase yields. Needed lime should be applied one year ahead of seeding if possible. Phosphorus and potassium can be applied ahead of or at the time of seeding. Nitrogen should not be applied in the fall before or during the year of frost seeding because it will stimulate the growth of the grass and weeds and make them too competitive with the new seeding.

All commonly grown legumes can be frost seeded. Red, Alsike, and Ladino clover have greater seedling vigor and establish more quickly than do alfalfa, birdsfoot trefoil, and crownvetch. Red clover is the most widely used in frost seeding and has proven to be good in establishment. Clovers are better suited than alfalfa to soils that are not well limed and are somewhat poorly drained. Seeding rates should be equal or somewhat higher than those used for prepared seedbeds.

An Eastern European clover, Kura clover is now being researched and demonstrated at several Iowa State University research farms and shows some promise as a pasture forage. It produces about the same as red clover but is a perennial and spreads by underground stems called rhizomes. Right now, the seed is somewhat expensive but you might keep an eye out for it.

Managing competition from grass and weeds during the first two to three months of the growing season is critical for the establishment of frost seeded legumes. Use moderate periodic grazing after the grass starts growing, but avoid close grazing which could damage the new seedlings. Some mowing may be necessary to help control weeds and grass.

Acreage Living is published monthly. For more information, contact your local county ISU Extension office.

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