The Board of Supervisors met in special session to discuss the Max Levy Notice for the FY24 Lucas County Budget. Supervisors present were Larry Davis, Cathy Reece, and Dennis Smith. Chairperson Reece called the meeting to order, and a motion was made by Smith and seconded by Davis to approve the agenda as written. All voted aye. Motion carried. Supervisor Davis made a motion to open the public hearing for discussion of the max levy notice for FY24. The max levy is the proposed property tax levy for the fiscal year is held for residents or taxpayers to present objections to or arguments in favor of the proposed tax levy. The Board of Supervisors must publish the explanation of increases if they are over 2% of last years budget. The General Levy for Lucas County is proposed to increase 13.49 % and the Rural Levy is proposed to increase 8.78 %. The increases in both General Basic and Rural basic are due to cost increases for Property and Health Insurance, Juvenile costs, and cost of services and supplies due to the economy. These tax rates do not include county voted levies, mental Health and disabilities services levy, debt service Levy and the rates of other local jurisdictions. Regarding the proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing. After a short discussion and explanation of the Max levy process a motion was made by Smith and seconded by Davis to close the public hearing. All voted aye. Motion carried. The board then reconvened the special meeting and a motion was made by Davis and seconded by Smith to approve the max Levy as published. All voted aye. Motion carried. A motion was then made by Smith and seconded by Davis to set the date of the 2024 Lucas County Budget Hearing for April 24, 2023, at 9:00 a.m. at the Lucas County Courthouse. All voted aye. Motion carried. Under other county business a motion was made by Davis and seconded by Smith to approve a resolution that the Lucas County Board of Supervisors would like to express their support of the Current Local Option Sales Tax. The current law best represents the interest of voters and furthers reduction of property taxes which is a common goal of the County and the Iowa Legislature. All voted aye. Motion carried. As there was no other business, a motion was made by Davis and seconded by Smith to adjourn to meet sine die. All voted aye. Motion carried

Cathy Reece, Chairperson	Julie L Masters, Auditor