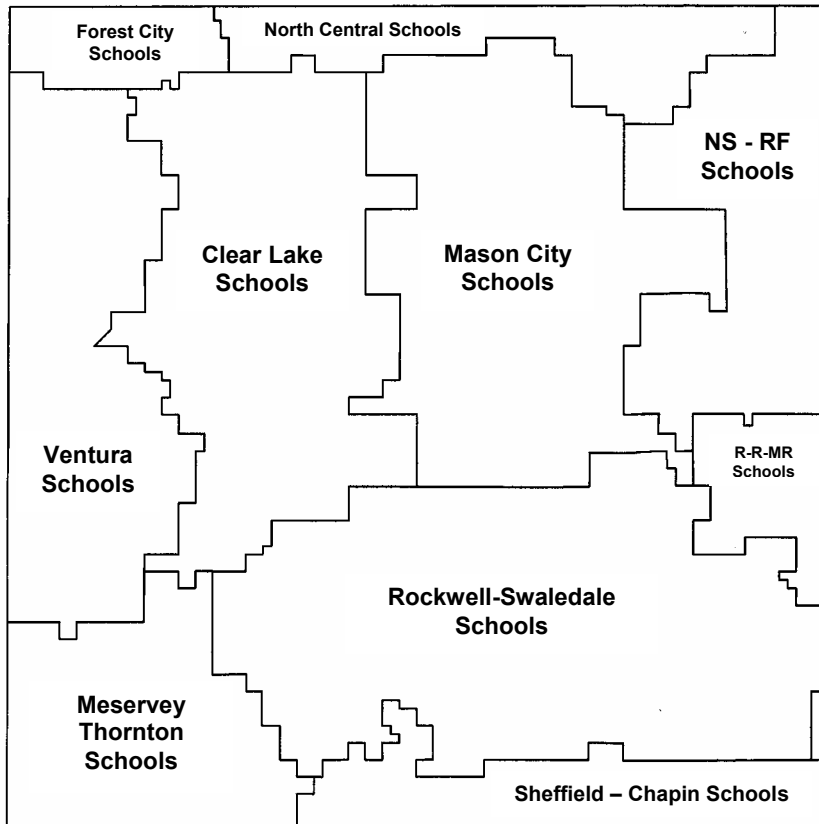


School Districts in Cerro Gordo County



UNDERSTANDING TAX DISTRICTS

Generally, a Tax District is a geographical area defined by the boundaries of schools, townships, and cities when overlaid with one another. As such, it is a contiguous area within which the resulting Tax Levy Rates are the same for all taxable parcels.

In Cerro Gordo County the Clear Lake Sanitary District is a special Levy Authority that also defines some Tax Districts in the Clear Lake and Ventura area.

An exception to a geographical definition is agricultural land within an incorporated city. City ag land is subject to a different Tax Levy Rate limit than other Property Classes within a city, and ag real estate parcels are assigned to a separate city ag Tax District. In this case the Tax District is defined by a combination of geographical area and Property Class. The unique result is that the various parcels associated with a city ag Tax District do not have to be geographically contiguous.

Townships and Incorporated Cities

