



STATE OF IOWA
KIM REYNOLDS
GOVERNOR

October 16, 2026

Madison County Treasurer Kylee Barber
Madison County Annex, 201 W. Court
Winterset, Iowa 50273

RE: Immediate Delivery of Property Tax Statements

Dear Treasurer Barber:

It has come to my attention that your office has failed to timely deliver property tax statements as required by Iowa Code §445.5. Property owners, school districts, and municipalities across Madison County have now waited months for your office to send these statutorily required statements. The Iowa Department of Management contacted your office yesterday and no response has been received.

Because revenue from payment of taxes cannot be generated until those statements are issued, the consequences are real and are now directly impeding operation of local governments and institutions that depend on this revenue. For example, yesterday the City of Earlham was forced to secure a \$500,000 line of credit simply to maintain operations due to a lack of revenue from payment of property taxes. Area school districts have reported comparable strain. Ultimately, these costs will be borne by Madison County taxpayers.

Iowa Code §66.1A(2) authorizes removal of a public officer for various grounds, including "willful misconduct or maladministration in office." Iowa Code §66.3 further provides that "the governor shall direct the attorney general to file a petition for removal against any public officer whenever the governor has reasonable grounds for such direction."

The duration and severity of your office's failure to perform a core, non-discretionary statutory duty involves conduct that is reaching such a level. While I am not directing that a petition be filed today, I am directing that your office deliver property tax statements by next Tuesday October 20th, and that you report back to this office in writing confirming the specific actions taken.

I recognize the office you've been appointed to had significant challenges not of your own making, but this is an untenable situation and needs immediate action.

Sincerely,

A handwritten signature in black ink, reading "Kim Reynolds". The signature is fluid and cursive, with the first name "Kim" and last name "Reynolds" clearly distinguishable.

Kim Reynolds
Governor of Iowa

cc: Office of the Attorney General; Madison County Board of Supervisors; Madison County Auditor