
BUDGET UNIT BRIEF – FY 2024

Fiscal Services Division

July 1, 2023



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Public Improvements

Background

Iowa Code section [307.45](#) established a General Fund standing unlimited appropriation to pay for assessments imposed by local political subdivisions for public improvements made adjacent to property owned by the State. These improvements typically include repairs and upgrades to local streets and sewer and water systems.

Assessments by cities and counties for costs of public improvements that benefit property owned by the Iowa Department of Transportation (DOT) are paid directly from the State's Primary Road Fund rather than the State General Fund. The assessments are based on the portion of the cost of the improvement that would be legally assessable against the land, if privately owned.

Assessments against State-owned property not under the jurisdiction of the DOT are made in the same manner as those against private property, and payment is subject to approval by the State Executive Council. Payments for these assessments are made from the General Fund standing unlimited appropriation.

Related Statutes and Administrative Rules

Iowa Code section [307.45](#)

Iowa Administrative Code [361](#)

Budget Unit Number

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More Information

Executive Council: governor.iowa.gov/newsroom/executive-council-of-iowa
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