
BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Appeal Board

Background

The State Appeal Board is established in Iowa Code section 24.26 and consists of the Auditor of State, the Treasurer of State, and the Director of the Department of Management (DOM). The purpose of the Board is to approve or reject the payment of claims against the State or a State employee and to resolve local budget protests. The Board also ratifies payments associated with court judgments and settlements against the State.

Claims approved by the State Appeal Board are paid from a standing unlimited General Fund appropriation. For budgeting purposes, the Governor and the General Assembly use an estimate for the amount of claims to be paid from the General Fund appropriation for the next fiscal year. At the close of the fiscal year, the appropriation is adjusted to reflect the actual claims paid and administrative expenses of the State Appeal Board.

The following is additional information about the various types of claims and activities of the State Appeal Board.

General Claims (Iowa Code Chapter 25)

Iowa Code chapter 25 specifies that when a claim is filed against the State and the Director of the DOM determines the State would be liable, the claim is referred to the State Appeal Board for consideration of payment. Iowa Code chapter 25 also specifies that the Board may approve or reject claims of less than five years involving the following: outdated warrants; outdated sales and use tax refunds; license refunds; additional agricultural land tax credits; outdated invoices; fuel and gas tax refunds; outdated homestead and veteran's exemptions; outdated funeral service claims; tractor fees; registration permits; outdated bills for merchandise; services furnished to the State; claims by any county or county official relating to the personal property tax credit; and refunds of fees collected by the State.

Tort Claims (Iowa Code Chapter 669)

The State Appeal Board considers all monetary claims that involve property damage, personal injury, or wrongful death. All tort claims must be submitted to the State Appeal Board. All claims are reviewed and investigated by the Attorney General's Office, and the Office makes a recommendation regarding payment, denial, or dismissal for each claim.

Local Government Budget Protests (Iowa Code Chapter 24)

The State Appeal Board hears testimony and resolves local budget protests filed by individuals or groups against a local government in accordance with Iowa Code chapter 24. Political subdivisions may request

More Information

State Appeal Board: dom.iowa.gov/state-appeal-board
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a suspension of the statutory property tax levy limitations if property tax valuations are reduced or there is an unusually low growth rate in the property tax base for the purpose of maintaining the current level of services.

Related Statutes and Administrative Rules

Iowa Code chapters [25](#) and [669](#)

Iowa Code section [24.26](#)

Iowa Administrative Code [543](#)

Budget Unit Number

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