

**257.16B School district property tax replacement payments.**

1. For each fiscal year beginning on or after July 1, 2018, there is appropriated from the general fund of the state to the department of education an amount necessary to make all school district property tax replacement payments under [this section](#), as calculated in [subsection 2](#).

2. a. For the budget year beginning July 1, 2018, the department of management shall calculate for each school district all of the following:

(1) The regular program state cost per pupil for the budget year beginning July 1, 2012, multiplied by one hundred percent less the regular program foundation base per pupil percentage pursuant to [section 257.1](#).

(2) The regular program state cost per pupil for the budget year beginning July 1, 2018, multiplied by one hundred percent less the regular program foundation base per pupil percentage pursuant to [section 257.1](#).

(3) The amount of each school district's property tax replacement payment. Each school district's property tax replacement payment equals the school district's weighted enrollment for the budget year beginning July 1, 2018, multiplied by the remainder of the amount calculated for the school district under subparagraph (2) minus the amount calculated for the school district under subparagraph (1).

b. For the budget year beginning July 1, 2019, the department of management shall calculate for each school district all of the following:

(1) The regular program state cost per pupil for the budget year beginning July 1, 2012, multiplied by one hundred percent less the regular program foundation base per pupil percentage pursuant to [section 257.1](#).

(2) The regular program state cost per pupil for the budget year beginning July 1, 2019, multiplied by one hundred percent less the regular program foundation base per pupil percentage pursuant to [section 257.1](#).

(3) The amount of each school district's property tax replacement payment. Each school district's property tax replacement payment equals the school district's weighted enrollment for the budget year beginning July 1, 2019, multiplied by the remainder of the amount calculated for the school district under subparagraph (2) minus the amount calculated for the school district under subparagraph (1).

c. For each budget year beginning on or after July 1, 2020, the department of management shall calculate for each school district all of the following:

(1) The regular program state cost per pupil for the budget year beginning July 1, 2012, multiplied by one hundred percent less the regular program foundation base per pupil percentage pursuant to [section 257.1](#).

(2) The regular program state cost per pupil for the budget year beginning July 1, 2020, multiplied by one hundred percent less the regular program foundation base per pupil percentage pursuant to [section 257.1](#).

(3) The amount of each school district's property tax replacement payment. Each school district's property tax replacement payment equals the school district's weighted enrollment for the budget year multiplied by the remainder of the amount calculated for the school district under subparagraph (2) minus the amount calculated for the school district under subparagraph (1).

3. School district property tax replacement payments shall be paid by the department of education at the same time and in the same manner as foundation aid is paid under [section 257.16](#) and may be included in the monthly payment of state aid under [section 257.16, subsection 2](#).

2013 Acts, ch 121, §6, 9; 2015 Acts, ch 3, §1 – 4; 2015 Acts, ch 121, §1 – 4; 2017 Acts, ch 1, §2 – 6; 2018 Acts, ch 1005, §2 – 5; 2019 Acts, ch 1, §2 – 7; 2020 Acts, ch 1012, §2, 5

Referred to in [§257.2](#), [257.4](#), [257.16D](#)  
Subsections 1 and 2 amended