

384.15A Resolution establishing maximum property tax dollars — notice — hearing.

1. For purposes of [this section](#), unless the context otherwise requires:

a. “*Budget year*” is the fiscal year beginning during the calendar year in which a budget is certified.

b. “*Current fiscal year*” is the fiscal year ending during the calendar year in which a budget for the budget year is certified.

c. “*Effective property tax rate*” means the property tax rate per one thousand dollars of assessed value and is equal to one thousand multiplied by the quotient of the current fiscal year’s actual property tax dollars certified for levy under the levies specified in [subsection 2](#) divided by the total assessed value used to calculate taxes for the budget year.

2. For budget years beginning on or after July 1, 2020, prior to the period of time for distribution of the budget under [section 384.16, subsection 2](#), the council shall adopt a resolution establishing the total maximum property tax dollars that may be certified for levy that includes taxes for city government purposes under [section 384.1](#), for the city’s trust and agency fund under [section 384.6, subsection 1](#), for the city’s emergency fund under [section 384.8](#), and for the levies authorized under [section 384.12, subsections 8, 10, 11, 12, 13, 17, and 21](#), but excluding additions approved at election under [section 384.12, subsection 19](#).

3. The maximum property tax dollars calculated and approved by resolution under [this section](#) includes those amounts received by the city as replacement taxes under [chapter 437A](#) or [437B](#).

4. a. The council shall set a time and place for a public hearing on the resolution before the date for adoption of the resolution and shall publish notice of the hearing not less than ten nor more than twenty days prior to the hearing in a newspaper published at least once weekly and having general circulation in the city. However, if the city has a population of two hundred or less, publication may be made by posting in three public places in the city. If the city has an internet site, the notice shall also be posted and clearly identified on the city’s internet site for public viewing beginning on the date of the newspaper publication or public posting, as applicable. Additionally, if the city maintains a social media account on one or more social media applications, the public hearing notice or an electronic link to the public hearing notice shall be posted on each such account on the same day as the publication of the notice. All of the following shall be included in the notice:

(1) The sum of the current fiscal year’s actual property taxes certified for levy under the levies specified in [subsection 2](#) and the current fiscal year’s combined property tax levy rate for such amount that is applicable to taxable property in the city other than property used and assessed for agricultural or horticultural purposes.

(2) The effective tax rate calculated using the sum of the current fiscal year’s actual property taxes certified for levy under the levies specified in [subsection 2](#), applicable to taxable property in the city other than property used and assessed for agricultural or horticultural purposes.

(3) The sum of the proposed maximum property tax dollars that may be certified for levy for the budget year under the levies specified in [subsection 2](#) and the proposed combined property tax levy rate for such amount applicable to taxable property in the city other than property used and assessed for agricultural or horticultural purposes.

(4) If the proposed maximum property tax dollars specified under subparagraph (3) exceeds the current fiscal year’s actual property tax dollars certified for levy specified in subparagraph (1), a statement of the major reasons for the increase.

b. Proof of publication shall be filed with and preserved by the county auditor. The department of management shall prescribe the form for the public hearing notice for use by cities and the form for the resolution to be adopted by the council under [subsection 5](#).

5. a. At the public hearing, the council shall receive oral or written objections from any resident or property owner of the city. After all objections have been received and considered, the council may decrease, but not increase, the proposed maximum property tax dollar amount for inclusion in the resolution and shall adopt the resolution and file the resolution with the county auditor as required under [section 384.16, subsection 3](#).

b. If the sum of the maximum property tax dollars for the budget year specified in the

resolution under the levies specified in [subsection 2](#) exceeds one hundred two percent of the sum of the current fiscal year's actual property taxes certified for levy under the levies specified in [subsection 2](#), the council shall be required to adopt the resolution by a two-thirds majority of the membership of the council.

c. If the city has an internet site, in addition to filing the resolution with the auditor under [section 384.16, subsection 3](#), the adopted resolution shall be posted and clearly identified on the city's internet site for public viewing within ten days of approval by the council. The posted resolution for a budget year shall continue to be accessible for public viewing on the internet site along with resolutions posted for all subsequent budget years.

[2019 Acts, ch 165, §13, 17](#)

Referred to in [§384.16, 384.17](#)

Section applies to city budgets and taxes for fiscal years beginning on or after July 1, 2020; 2019 Acts, ch 165, §17