

24.48 Appeal to state board for suspension of limitations.

1. If the property tax valuations effective January 1, 1979, and January 1 of any subsequent year, are reduced or there is an unusually low growth rate in the property tax base of a political subdivision, the political subdivision may appeal to the state appeal board to request suspension of the statutory property tax levy limitations to continue to fund the present services provided. A political subdivision may also appeal to the state appeal board where the property tax base of the political subdivision has been reduced or there is an unusually low growth rate for any of the following reasons:

a. Any unusual increase in population as determined by the preceding certified federal census.

b. Natural disasters or other emergencies.

c. Unusual problems relating to major new functions required by state law.

d. Unusual staffing problems.

e. Unusual need for additional funds to permit continuance of a program which provides substantial benefit to its residents.

f. Unusual need for a new program which will provide substantial benefit to residents, if the political subdivision establishes the need and the amount of the necessary increased cost.

2. The state appeal board may approve or modify the request of the political subdivision for suspension of the statutory property tax levy limitations.

3. Upon decision of the state appeal board, the department of management shall make the necessary changes in the total budget of the political subdivision and certify the total budget to the governing body of the political subdivision and the appropriate county auditors.

4. The city finance committee shall have officially notified any city of its approval, modification or rejection of the city's appeal of the decision of the director of the department of management regarding a city's request for a suspension of the statutory property tax levy limitation prior to thirty-five days before April 30.

5. a. For purposes of [this section](#) only, "political subdivision" means a city, school district, or any other special purpose district which certifies its budget to the county auditor and derives funds from a property tax levied against taxable property situated within the political subdivision.

b. For the purpose of [this section](#), when the political subdivision is a city, the director of the department of management, and the city finance committee on appeal of the director's decision, shall be the state appeal board.

c. For budgets for fiscal years beginning on or after July 1, 2024, if the political subdivision is a city, a suspension of the statutory property tax levy limitations under [this section](#) shall only be approved by the state appeal board in the event of a natural disaster or under the reasons specified in [subsection 1](#), paragraph "c" or "f".

[C79, 81, §24.48]

[83 Acts, ch 123, §35, 209; 86 Acts, ch 1245, §108; 94 Acts, ch 1023, §5; 2008 Acts, ch 1032, §138; 2019 Acts, ch 165, §3, 17; 2023 Acts, ch 71, §11, 19, 70, 98](#)

2023 amendment to subsection 4 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

Subsection 5, paragraph c applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §19

Subsection 4 amended

Subsection 5, NEW paragraph c