

### 257.4 Additional property tax.

#### 1. *Computation of tax.*

a. A school district shall cause an additional property tax to be levied each year. The rate of the additional property tax levy in a school district shall be determined by the department of management and shall be calculated to raise the difference between the combined district cost for the budget year and the sum of the following:

(1) The product of the regular program foundation base per pupil times the weighted enrollment in the district.

(2) The product of special education support services foundation base per pupil times the special education support services weighted enrollment in the district.

(3) The total teacher salary supplement district cost.

(4) The total professional development supplement district cost.

(5) The total early intervention supplement district cost.

(6) The total area education agency teacher salary supplement district cost.

(7) The amount of the school district property tax replacement payment to be received by the school district under [section 257.16B](#).

(8) The total teacher leadership supplement district cost.

(9) The amount of the foundation base supplement payment to be received by the school district under [section 257.16D](#).

b. For the budget year beginning July 1, 2008, and succeeding budget years, the department of management shall annually determine an adjusted additional property tax levy and a statewide maximum adjusted additional property tax levy rate, not to exceed the statewide average additional property tax levy rate, calculated by dividing the total adjusted additional property tax levy dollars statewide by the statewide total net taxable valuation. For purposes of this paragraph, the adjusted additional property tax levy shall be that portion of the additional property tax levy corresponding to the state cost per pupil multiplied by a school district's weighted enrollment, and then multiplied by one hundred percent less the regular program foundation base per pupil percentage pursuant to [section 257.1](#), and then reduced by the amount of the property tax replacement payment to be received under [section 257.16B](#) and the amount of the foundation base supplement payment to be received under [section 257.16D](#). The district shall receive adjusted additional property tax levy aid in an amount equal to the difference between the adjusted additional property tax levy rate and the statewide maximum adjusted additional property tax levy rate, as applied per thousand dollars of assessed valuation on all taxable property in the district. The statewide maximum adjusted additional property tax levy rate shall be annually determined by the department taking into account amounts allocated pursuant to [section 257.15, subsection 4](#), and the balance of the property tax equity and relief fund created in [section 257.16A](#) at the end of the calendar year.

#### 2. *Supplemental aid.*

a. However, if the rate of the additional property tax levy determined under [subsection 1](#) with the application of [section 257.15](#) for a budget year for a reorganized school district is higher than the rate of additional property tax levy determined under [subsection 1](#) with the application of [section 257.15](#) for the year previous to the reorganization for a school district that had a certified enrollment of less than six hundred and that was within the school districts affected by the reorganization as defined in [section 275.1](#), the department of management shall reduce the rate of the additional property tax levy in the portion of the reorganized district where the new rate is higher, to the rate that was levied in that portion of the district during the year preceding the reorganization, for a five-year period. The department of management shall include in the state aid payments made to each reorganized school district under [section 257.16](#) during each of the first five years of existence of the reorganized district as supplemental aid, moneys equal to the reduction in property tax revenues made under [this subsection](#). For the budget year beginning July 1, 1991, the base year calculation shall be made using [chapter 442, Code 1991](#).

b. For purposes of [this section](#), a reorganized school district is one in which action to bring about a reorganization was initiated by a vote of the board of directors or jointly by

the affected boards of directors prior to November 30, 1990, and the reorganization will take effect on or after July 1, 1991, and on or before July 1, 1993. Each district which initiated, by a vote of the board of directors or jointly by the affected boards, action to bring about a reorganization or dissolution by November 30, 1990, shall certify the date and the nature of the action taken to the department of education by September 1, 1991.

3. *Application of tax.* No later than June 15 of each year, the department of management shall notify the county auditor of each county the amount, in dollars and cents per thousand dollars of assessed value, of the additional property tax levy in each school district in the county. A county auditor shall spread the additional property tax levy for each school district in the county over all taxable property in the district.

89 Acts, ch 135, §4; 91 Acts, ch 178, §2; 93 Acts, ch 1, §3; 2001 Acts, ch 126, §4, 12; 2006 Acts, ch 1182, §38, 53; 2008 Acts, ch 1134, §1; 2008 Acts, ch 1181, §95; 2013 Acts, ch 121, §2, 3, 9, 51; 2019 Acts, ch 166, §2, 3; 2024 Acts, ch 1002, §25, 37, 38

Referred to in §257.2, 257.5, 257.15, 257.16, 257.31

2024 strike of subsection 1, paragraph a, former subparagraph (7) applies July 1, 2024, for school budget years beginning on or after that date; 2024 Acts, ch 1002, §38

Subsection 1, paragraph a, subparagraph (7) stricken and former subparagraphs (8) – (10) renumbered as (7) – (9)