

CHAPTER 426B

PROPERTY TAX RELIEF — MENTAL HEALTH AND DISABILITIES SERVICES

For specific exceptions to payments and expenditures provided under this chapter, see appropriations and other noncodified enactments in the annual Acts of the general assembly

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426B.1 Appropriations — property tax relief fund.

1. A property tax relief fund is created in the state treasury under the authority of the department of health and human services. The fund shall be separate from the general fund of the state and shall not be considered part of the general fund of the state except in determining the cash position of the state for payment of state obligations. The moneys in the fund are not subject to the provisions of [section 8.33](#) and shall not be transferred, used, obligated, appropriated, or otherwise encumbered except as provided in [this chapter](#). Moneys in the fund may be used for cash flow purposes, provided that any moneys so allocated are returned to the fund by the end of each fiscal year. For the purposes of [this chapter](#), unless the context otherwise requires, “*property tax relief fund*” means the property tax relief fund created in [this section](#).

2. Moneys shall be distributed from the property tax relief fund to the mental health and disability services regional service system for mental health and disability services, in accordance with the appropriations made to the fund and other statutory requirements.

95 Acts, ch 206, §17; 96 Acts, ch 1034, §38; 96 Acts, ch 1219, §104; 97 Acts, ch 158, §28; 2002 Acts, ch 1119, §167; 2003 Acts, ch 108, §72; 2010 Acts, ch 1193, §14; 2012 Acts, ch 1120, §134, 139, 140; 2017 Acts, ch 109, §12, 20, 21; 2021 Acts, ch 177, §102, 108; 2023 Acts, ch 19, §1149; 2024 Acts, ch 1185, §172

For future amendment to subsection 2, effective July 1, 2025, see 2024 Acts, ch 1161, §126, 137
Subsection 1 amended

426B.2 Property tax relief fund payments.

The director of health and human services shall draw warrants on the property tax relief fund, payable to the regional administrator in the amount due to a mental health and disability services region in accordance with statutory requirements, and mail the warrants to the regional administrator in July and January of each year.

95 Acts, ch 206, §18; 96 Acts, ch 1205, §4, 5; 97 Acts, ch 198, §5; 98 Acts, ch 1100, §59; 98 Acts, ch 1213, §7, 9; 2001 Acts, ch 191, §44; 2003 Acts, ch 106, §1, 15; 2008 Acts, ch 1187, §49; 2012 Acts, ch 1019, §132; 2012 Acts, ch 1120, §135, 136, 139, 140; 2015 Acts, ch 69, §76; 2017 Acts, ch 109, §13, 20, 21; 2021 Acts, ch 177, §103, 108; 2023 Acts, ch 19, §1150

For future repeal of this section, effective July 1, 2025, see 2024 Acts, ch 1161, §135, 137

426B.3 Per capita funding — repayment of Medicaid offset amount. Repealed by 2017 Acts, ch 109, §14, 20, 21.

426B.4 Rules.

The mental health and disability services commission shall consult with regional administrators and the director of health and human services in prescribing forms and adopting rules pursuant to [chapter 17A](#) to administer [this chapter](#).

95 Acts, ch 206, §20; 97 Acts, ch 158, §29; 2002 Acts, ch 1146, §19; 2004 Acts, ch 1090, §31; 2010 Acts, ch 1031, §389; 2021 Acts, ch 177, §104, 108; 2023 Acts, ch 19, §1151

For future repeal of this section, effective July 1, 2025, see 2024 Acts, ch 1161, §135, 137

426B.5 Incentive pool.

1. An incentive pool is created in the property tax relief fund. The incentive pool shall consist of the moneys credited to the incentive pool by law.

2. Moneys available in the incentive pool for a fiscal year shall be distributed to those mental health and disability services regions that either meet or show progress toward meeting the purposes and intent described in section 225C.1. The moneys received by a region from the incentive pool shall be used to build community capacity to support individuals covered by the region's regional service system management plan approved under section 225C.60 in meeting such purposes.

98 Acts, ch 1213, §8, 9; 2000 Acts, ch 1090, §4, 6; 2000 Acts, ch 1232, §2, 3, 9, 10; 2001 Acts, ch 155, §4 – 8, 11; 2002 Acts, ch 1050, §36; 2002 Acts, ch 1146, §20; 2003 Acts, ch 179, §1; 2004 Acts, ch 1090, §32; 2006 Acts, ch 1115, §11, 12; 2007 Acts, ch 218, §82, 89, 92; 2008 Acts, ch 1043, §1 – 4; 2009 Acts, ch 182, §53; 2010 Acts, ch 1031, §389; 2012 Acts, ch 1019, §134, 135; 2014 Acts, ch 1026, §92, 93; 2015 Acts, ch 69, §77, 78; 2015 Acts, ch 138, §41, 161, 162; 2019 Acts, ch 85, §88

For future repeal of this section, effective July 1, 2025, see 2024 Acts, ch 1161, §135, 137

426B.6 Future repeal. Repealed by 2012 Acts, ch 1120, §138.