

House File 718

S-3205

1 Amend House File 718, as amended, passed, and reprinted by
2 the House, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

5 <DIVISION I

6 COUNTY PROPERTY TAXES AND BUDGETS

7 Section 1. Section 331.422, unnumbered paragraph 1, Code
8 2023, is amended to read as follows:

9 Subject to **this section** and sections 331.423 through ~~331.426~~
10 331.425 or as otherwise provided by state law, the board of
11 each county shall certify property taxes annually at its March
12 session to be levied for county purposes as follows:

13 Sec. 2. Section 331.423, Code 2023, is amended to read as
14 follows:

15 **331.423 Basic levies — maximums — adjustments.**

16 Annually, the board may certify basic levies, subject to the
17 following limits:

18 1. For general county services, on all taxable property in
19 the county:

20 a. For fiscal years beginning before July 1, 2024, three
21 dollars and fifty cents per thousand dollars of the assessed
22 value of all taxable property in the county.

23 b. (1) For each fiscal year beginning on or after July 1,
24 2024, but before July 1, 2028, subject to subparagraph (3),
25 the greater of three dollars and fifty cents per thousand
26 dollars of assessed value used to calculate taxes for general
27 county services for the budget year and the adjusted general
28 county basic levy rate, as adjusted under subparagraph (2), if
29 applicable.

30 (2) (a) If the total assessed value used to calculate
31 taxes for general county services under this paragraph for the
32 budget year exceeds one hundred three percent, but is less
33 than one hundred six percent, of the total assessed value
34 used to calculate taxes for general county services for the
35 current fiscal year, the adjusted general county basic levy

1 rate, as previously adjusted under this subparagraph, if
2 applicable, shall be reduced to a rate per thousand dollars
3 of assessed value that is equal to one thousand multiplied
4 by the quotient of the current fiscal year's actual property
5 tax dollars certified for levy under this subsection 1 divided
6 by one hundred two percent of the total assessed value used
7 to calculate such taxes for the current fiscal year. For
8 the budget year beginning July 1, 2024, only, the current
9 fiscal year's actual property tax dollars certified for levy
10 under this subsection 1 shall also include property tax dollar
11 amounts levied for general county services by the county under
12 section 331.426, Code 2023, for the fiscal year beginning July
13 1, 2023.

14 (b) If the total assessed value used to calculate taxes
15 for general county services under this paragraph for the
16 budget year is equal to or exceeds one hundred six percent of
17 the total assessed value used to calculate taxes for general
18 county services for the current fiscal year, the adjusted
19 general county basic levy rate, as previously adjusted under
20 this subparagraph, if applicable, shall be reduced to a rate
21 per thousand dollars of assessed value that is equal to one
22 thousand multiplied by the quotient of the current fiscal
23 year's actual property tax dollars certified for levy under
24 this subsection 1 divided by one hundred three percent of
25 the total assessed value used to calculate such taxes for
26 the current fiscal year. For the budget year beginning July
27 1, 2024, only, the current fiscal year's actual property tax
28 dollars certified for levy under this subsection 1 shall also
29 include property tax dollar amounts levied for general county
30 services by the county under section 331.426, Code 2023, for
31 the fiscal year beginning July 1, 2023.

32 (3) (a) (i) In addition to the limitation under
33 subparagraph (2), if the county's actual levy rate imposed
34 under this subsection 1 for the current fiscal year is three
35 dollars and fifty cents or less per thousand dollars of

1 assessed value and the total assessed value used to calculate
2 taxes for general county services under this paragraph for the
3 budget year exceeds one hundred three percent, but is less than
4 one hundred six percent, of the total assessed value used to
5 calculate taxes for general county services for the current
6 fiscal year, the levy rate imposed under this subsection 1 for
7 the budget year shall not exceed a rate per thousand dollars
8 of assessed value that is equal to one thousand multiplied by
9 the quotient of the current fiscal year's actual property tax
10 dollars certified for levy under this subsection 1 divided by
11 one hundred two percent of the total assessed value used to
12 calculate taxes for general county services for the current
13 fiscal year.

14 (ii) For the budget year beginning July 1, 2024, only,
15 the county's actual levy rate imposed under this subsection 1
16 for the current fiscal year shall also include the amount per
17 thousand dollars of assessed value levied for general county
18 services by the county under section 331.426, Code 2023, for
19 the fiscal year beginning July 1, 2023, and the current fiscal
20 year's actual property tax dollars certified for levy under
21 this subsection 1 shall also include amounts levied for general
22 county services by the county under section 331.426, Code 2023,
23 for the fiscal year beginning July 1, 2023.

24 (b) (i) In addition to the limitation under subparagraph
25 (2), if the county's actual levy rate imposed under this
26 subsection 1 for the current fiscal year is three dollars and
27 fifty cents or less per thousand dollars of assessed value and
28 the total assessed value used to calculate taxes for general
29 county services under this paragraph for the budget year is
30 equal to or exceeds one hundred six percent of the total
31 assessed value used to calculate taxes for general county
32 services for the current fiscal year, the levy rate imposed
33 under this subsection 1 for the budget year shall not exceed a
34 rate per thousand dollars of assessed value that is equal to
35 one thousand multiplied by the quotient of the current fiscal

1 year's actual property tax dollars certified for levy under
2 this subsection 1 divided by one hundred three percent of the
3 total assessed value used to calculate taxes for general county
4 services for the current fiscal year.

5 (ii) For the budget year beginning July 1, 2024, only,
6 the county's actual levy rate imposed under this subsection 1
7 for the current fiscal year shall also include the amount per
8 thousand dollars of assessed value levied for general county
9 services by the county under section 331.426, Code 2023, for
10 the fiscal year beginning July 1, 2023, and the current fiscal
11 year's actual property tax dollars certified for levy under
12 this subsection 1 shall also include amounts levied for general
13 county services by the county under section 331.426, Code 2023,
14 for the fiscal year beginning July 1, 2023.

15 (4) Subject to adjustment under subparagraph (2), for
16 purposes of this paragraph, "adjusted general county basic
17 levy rate" means a levy rate per thousand dollars of assessed
18 value equal to the sum of three dollars and fifty cents plus
19 the amount per thousand dollars of assessed value levied for
20 general county services by the county under section 331.426,
21 Code 2023, for the fiscal year beginning July 1, 2023.

22 c. For each fiscal year beginning on or after July 1, 2028,
23 three dollars and fifty cents per thousand dollars of assessed
24 value.

25 2. For rural county services, on all taxable property in the
26 county outside of incorporated city areas:

27 a. For fiscal years beginning before July 1, 2024, three
28 dollars and ninety-five cents per thousand dollars of the
29 assessed value of taxable property in the county outside of
30 incorporated city areas.

31 b. (1) For each fiscal year beginning on or after July 1,
32 2024, but before July 1, 2028, subject to subparagraph (3), the
33 greater of three dollars and ninety-five cents per thousand
34 dollars of assessed value used to calculate taxes for rural
35 county services for the budget year and the adjusted rural

1 county basic levy rate, as adjusted under subparagraph (2), if
2 applicable.

3 (2) (a) If the total assessed value used to calculate
4 taxes for rural county services under this paragraph for the
5 budget year exceeds one hundred three percent, but is less
6 than one hundred six percent, of the total assessed value
7 used to calculate taxes for rural county services for the
8 current fiscal year, the adjusted rural county basic levy
9 rate, as previously adjusted under this subparagraph, if
10 applicable, shall be reduced to a rate per thousand dollars
11 of assessed value that is equal to one thousand multiplied
12 by the quotient of the current fiscal year's actual property
13 tax dollars certified for levy under this subsection 2 divided
14 by one hundred two percent of the total assessed value used
15 to calculate such taxes for the current fiscal year. For
16 the budget year beginning July 1, 2024, only, the current
17 fiscal year's actual property tax dollars certified for levy
18 under this subsection 2 shall also include property tax dollar
19 amounts levied for rural county services by the county under
20 section 331.426, Code 2023, for the fiscal year beginning July
21 1, 2023.

22 (b) If the total assessed value used to calculate taxes
23 for rural county services under this paragraph for the budget
24 year is equal to or exceeds one hundred six percent of the
25 total assessed value used to calculate taxes for rural county
26 services for the current fiscal year, the adjusted rural
27 county basic levy rate, as previously adjusted under this
28 subparagraph, if applicable, shall be reduced to a rate
29 per thousand dollars of assessed value that is equal to one
30 thousand multiplied by the quotient of the current fiscal
31 year's actual property tax dollars certified for levy under
32 this subsection 2 divided by one hundred three percent of
33 the total assessed value used to calculate such taxes for
34 the current fiscal year. For the budget year beginning July
35 1, 2024, only, the current fiscal year's actual property tax

1 dollars certified for levy under this subsection 2 shall also
2 include property tax dollar amounts levied for rural county
3 services by the county under section 331.426, Code 2023, for
4 the fiscal year beginning July 1, 2023.

5 (3) (a) (i) In addition to the limitation under
6 subparagraph (2), if the county's actual levy rate imposed
7 under this paragraph for the current fiscal year is three
8 dollars and ninety-five cents or less per thousand dollars of
9 assessed value and the total assessed value used to calculate
10 taxes for rural county services under this paragraph for the
11 budget year exceeds one hundred three percent, but is less
12 than one hundred six percent, of the total assessed value used
13 to calculate taxes for rural county services for the current
14 fiscal year, the levy rate imposed under this subsection 2 for
15 the budget year shall not exceed a rate per thousand dollars
16 of assessed value that is equal to one thousand multiplied by
17 the quotient of the current fiscal year's actual property tax
18 dollars certified for levy under this subsection 2 divided by
19 one hundred two of the total assessed value used to calculate
20 taxes for rural county services for the current fiscal year.

21 (ii) For the budget year beginning July 1, 2024, only,
22 the county's actual levy rate imposed under this subsection
23 2 for the current fiscal year shall also include the amount
24 per thousand dollars of assessed value levied for rural county
25 services by the county under section 331.426, Code 2023, for
26 the fiscal year beginning July 1, 2023, and the current fiscal
27 year's actual property tax dollars certified for levy under
28 this subsection 2 shall also include amounts levied for rural
29 county services by the county under section 331.426, Code 2023,
30 for the fiscal year beginning July 1, 2023.

31 (b) (i) In addition to the limitation under subparagraph
32 (2), if the county's actual levy rate imposed under this
33 subsection 2 for the current fiscal year is three dollars and
34 ninety-five cents or less per thousand dollars of assessed
35 value and the total assessed value used to calculate taxes

1 for rural county services under this paragraph for the budget
2 year is equal to or exceeds one hundred six percent of the
3 total assessed value used to calculate taxes for rural county
4 services for the current fiscal year, the levy rate imposed
5 under this subsection 2 for the budget year shall not exceed
6 a rate per thousand dollars of assessed value that is equal
7 to one thousand multiplied by the quotient of the current
8 fiscal year's actual property tax dollars certified for levy
9 under this subsection 2 divided by one hundred three of the
10 total assessed value used to calculate taxes for rural county
11 services for the current fiscal year.

12 (ii) For the budget year beginning July 1, 2024, only,
13 the county's actual levy rate imposed under this subsection
14 2 for the current fiscal year shall also include the amount
15 per thousand dollars of assessed value levied for rural county
16 services by the county under section 331.426, Code 2023, for
17 the fiscal year beginning July 1, 2023, and the current fiscal
18 year's actual property tax dollars certified for levy under
19 this subsection 2 shall also include amounts levied for rural
20 county services by the county under section 331.426, Code 2023,
21 for the fiscal year beginning July 1, 2023.

22 (4) Subject to adjustment under subparagraph (2), for
23 purposes of this paragraph, "adjusted rural county basic levy
24 rate" means a levy rate per thousand dollars of assessed value
25 equal to the sum of three dollars and ninety-five cents plus
26 the amount per thousand dollars of assessed value levied for
27 rural county services by the county under section 331.426, Code
28 2023, for the fiscal year beginning July 1, 2023.

29 c. For each fiscal year beginning on or after July 1, 2028,
30 three dollars and ninety-five cents per thousand dollars of
31 assessed value.

32 3. For purposes of this section:

33 a. "Budget year" is the fiscal year beginning during the
34 calendar year in which a budget is certified.

35 b. "Current fiscal year" is the fiscal year ending during

1 the calendar year in which a budget for the budget year is
2 certified.

3 Sec. 3. Section 331.424, unnumbered paragraph 1, Code 2023,
4 is amended to read as follows:

5 To the extent that the basic levies under section 331.423
6 are insufficient to meet the county's needs for the following
7 services, the board may certify supplemental levies as follows:

8 Sec. 4. Section 331.425, unnumbered paragraph 1, Code 2023,
9 is amended to read as follows:

10 The board may certify an addition to a levy in excess
11 of the amounts otherwise permitted under sections 331.423,
12 and 331.424, and ~~331.426~~ if the proposition to certify an
13 addition to a levy has been submitted at a special levy
14 election and received a favorable majority of the votes cast
15 on the proposition. A special levy election is subject to the
16 following:

17 Sec. 5. Section 331.425, Code 2023, is amended by adding the
18 following new subsection:

19 NEW SUBSECTION. 6. *a.* If the addition to a levy approved
20 under this section is due to unusual circumstances resulting
21 from the following, the duration of such approval at election
22 shall not exceed the following period of years:

23 (1) Unusual problems relating to major new functions
24 required by state law, three years.

25 (2) Unusual need for a new program which will provide
26 substantial benefit to county residents, if the county
27 establishes the need and the amount of necessary increased
28 cost, one year.

29 *b.* For an election to approve an addition to a levy for a
30 reason specified in paragraph "a" or as the result of a natural
31 disaster, the ballot shall include a statement of the major
32 reasons for the difference between the proposed basic tax rate
33 and the maximum basic tax rate, including a description of the
34 major new functions required by state law and the specific
35 new costs to the county to implement the new functions, a

1 description of the new program that will provide substantial
2 benefits to county residents and specific new costs to the
3 county for the program, or the conditions and damage resulting
4 from the natural disaster that the county must remedy.

5 Sec. 6. Section 331.434, unnumbered paragraph 1, Code 2023,
6 is amended to read as follows:

7 Annually, the board of each county, subject to section
8 331.403, subsection 4, sections 331.423 through ~~331.426~~
9 331.425, section 331.433A, and other applicable state law,
10 shall prepare and adopt a budget, certify taxes, and provide
11 appropriations as follows:

12 Sec. 7. Section 331.435, subsection 1, Code 2023, is amended
13 to read as follows:

14 1. The board may amend the adopted county budget, subject to
15 sections 331.423 through ~~331.426~~ 331.425 and other applicable
16 state law, to permit increases in any class of proposed
17 expenditures contained in the budget summary published under
18 section 331.434, subsection 3.

19 Sec. 8. Section 331.441, subsection 2, paragraph c,
20 subparagraph (11), Code 2023, is amended by striking the
21 subparagraph.

22 Sec. 9. REPEAL. Section 331.426, Code 2023, is repealed.

23 Sec. 10. APPLICABILITY. This division of this Act applies
24 to taxes and budgets for fiscal years beginning on or after
25 July 1, 2024.

26 DIVISION II

27 CITY PROPERTY TAXES AND BUDGETS

28 Sec. 11. Section 24.48, subsection 5, Code 2023, is amended
29 by adding the following new paragraph:

30 NEW PARAGRAPH. c. For budgets for fiscal years beginning on
31 or after July 1, 2024, if the political subdivision is a city,
32 a suspension of the statutory property tax levy limitations
33 under this section shall only be approved by the state appeal
34 board in the event of a natural disaster or under the reasons
35 specified in subsection 1, paragraph "c" or "f".

1 Sec. 12. Section 28M.5, subsection 1, Code 2023, is amended
2 to read as follows:

3 1. The commission, with the approval of the board of
4 supervisors of participating counties and the city council
5 of participating cities in the **chapter 28E** agreement, may
6 levy annually a tax not to exceed ninety-five cents per
7 thousand dollars of the assessed value of all taxable property
8 in a regional transit district to the extent provided in
9 this section. The **chapter 28E** agreement may authorize the
10 commission to levy the tax at different rates within the
11 participating cities and counties in amounts sufficient to meet
12 the revenue responsibilities of such cities and counties as
13 allocated in the budget adopted by the commission. However,
14 for a city participating in a regional transit district, the
15 total of all the tax levies imposed in the city pursuant
16 to **section 384.12, subsection 1**, and **this section** shall
17 not exceed the aggregate of ninety-five cents per thousand
18 dollars of the assessed value of all taxable property in the
19 participating city.

20 Sec. 13. Section 37.8, Code 2023, is amended to read as
21 follows:

22 **37.8 ~~Levy for~~ Cost of development, operation, and**
23 **maintenance.**

24 For the development, operation, and maintenance of a
25 building or monument constructed, purchased, or donated under
26 this chapter, a city may ~~levy a tax not to exceed eighty-one~~
27 ~~cents per thousand dollars of assessed value on all the taxable~~
28 ~~property within the city, as provided in section 384.12,~~
29 ~~subsection 2~~ utilize taxes levied under section 384.1.

30 Sec. 14. Section 384.1, Code 2023, is amended to read as
31 follows:

32 **384.1 Taxes certified.**

33 1. A city may certify taxes to be levied by the county
34 on all taxable property within the city limits, for all city
35 government purposes. ~~However, the~~

1 2. Notwithstanding subsection 3, the tax levied by a
2 city on tracts of land and improvements thereon used and
3 assessed for agricultural or horticultural purposes, shall
4 not exceed three dollars and three-eighths cents per thousand
5 dollars of assessed value in any fiscal year. Improvements
6 located on such tracts of land and not used for agricultural
7 or horticultural purposes and all residential dwellings are
8 subject to the same rate of tax levied by the city on all other
9 taxable property within the city. A

10 3. a. For fiscal years beginning before July 1, 2024, a
11 city's tax levy for the general fund shall not exceed eight
12 dollars and ten cents per thousand dollars of taxable assessed
13 value used to calculate taxes in any tax fiscal year, except
14 for the levies authorized in section 384.12.

15 b. Subject to adjustment under paragraph "c", subparagraph
16 (2), for purposes of this subsection, "adjusted city general
17 fund levy rate" means a levy rate per thousand dollars of
18 assessed value equal to the sum of eight dollars and ten cents
19 per thousand dollars of assessed value plus the sum of the
20 following for the city, as applicable:

21 (1) The amount per thousand dollars of assessed value levied
22 by or on behalf of the city under section 384.8, Code 2023, for
23 the fiscal year beginning July 1, 2023.

24 (2) The total amount per thousand dollars of assessed
25 value levied by or on behalf of the city under section 384.12,
26 subsections 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 15, 16, and
27 20, Code 2023, for the fiscal year beginning July 1, 2023.

28 (3) The amount per thousand dollars of assessed value levied
29 by the city under section 24.48, Code 2023, for the fiscal year
30 beginning July 1, 2023.

31 c. (1) For each fiscal year beginning on or after July 1,
32 2024, but before July 1, 2028, subject to subparagraph (3),
33 a city's tax levy for the general fund, except for levies
34 authorized in section 384.12, shall not exceed in any tax year
35 the greater of eight dollars and ten cents per thousand dollars

1 of assessed value used to calculate taxes for the budget year
2 and the adjusted city general fund levy rate, as adjusted under
3 subparagraph (2), if applicable.

4 (2) (a) If the total assessed value used to calculate taxes
5 under this paragraph for the budget year exceeds one hundred
6 three percent, but is less than one hundred six percent,
7 of the total assessed value used to calculate taxes under
8 this subsection for the current fiscal year, the adjusted
9 city general fund levy rate, as previously adjusted under
10 this subparagraph, if applicable, shall be reduced to a rate
11 per thousand dollars of assessed value that is equal to one
12 thousand multiplied by the quotient of the current fiscal
13 year's actual property tax dollars certified for levy under
14 this subsection divided by one hundred two percent of the total
15 assessed value used to calculate such taxes for the current
16 fiscal year. For the budget year beginning July 1, 2024, only,
17 the current fiscal year's actual property tax dollars certified
18 for levy under this subsection shall also include property
19 tax dollar amounts levied under the provisions specified in
20 paragraph "b", subparagraphs (1), (2), and (3).

21 (b) If the total assessed value used to calculate taxes
22 under this paragraph for the budget year is equal to or exceeds
23 one hundred six percent of the total assessed value used to
24 calculate taxes under this subsection for the current fiscal
25 year, the adjusted city general fund levy rate, as previously
26 adjusted under this subparagraph, if applicable, shall be
27 reduced to a rate per thousand dollars of assessed value that
28 is equal to one thousand multiplied by the quotient of the
29 current fiscal year's actual property tax dollars certified for
30 levy under this subsection divided by one hundred three percent
31 of the total assessed value used to calculate such taxes for
32 the current fiscal year. For the budget year beginning July
33 1, 2024, only, the current fiscal year's actual property tax
34 dollars certified for levy under this subsection shall also
35 include property tax dollar amounts levied under the provisions

1 specified in paragraph "b", subparagraphs (1), (2), and (3).

2 (3) (a) (i) In addition to the limitation under
3 subparagraph (2), if the city's actual levy rate imposed
4 under this subsection for the current fiscal year is eight
5 dollars and ten cents or less per thousand dollars of assessed
6 value and the total assessed value used to calculate taxes
7 under this paragraph for the budget year exceeds one hundred
8 three percent, but is less than one hundred six percent, of
9 the total assessed value used to calculate taxes under this
10 subsection for the current fiscal year, the levy rate imposed
11 under this paragraph for the budget year shall not exceed a
12 rate per thousand dollars of assessed value that is equal to
13 one thousand multiplied by the quotient of the current fiscal
14 year's actual property tax dollars certified for levy under
15 this subsection divided by one hundred two percent of the total
16 assessed value used to calculate taxes under this subsection
17 for the current fiscal year.

18 (ii) For the budget year beginning July 1, 2024, only, the
19 city's actual levy rate imposed under this subsection for the
20 current fiscal year shall also include the sum of the amounts
21 per thousand dollars of assessed value specified in paragraph
22 "b", subparagraphs (1), (2), and (3), and the current fiscal
23 year's actual property tax dollars certified for levy under
24 this subsection shall also include property tax dollar amounts
25 levied by the city under the provisions specified in paragraph
26 "b", subparagraphs (1), (2), and (3).

27 (b) (i) In addition to the limitation under subparagraph
28 (2), if the city's actual levy rate imposed under this
29 subsection for the current fiscal year is eight dollars and
30 ten cents or less per thousand dollars of assessed value
31 and the total assessed value used to calculate taxes under
32 this paragraph for the budget year is equal to or exceeds
33 one hundred six percent of the total assessed value used to
34 calculate taxes under this subsection for the current fiscal
35 year, the levy rate imposed under this paragraph for the budget

1 year shall not exceed a rate per thousand dollars of assessed
2 value that is equal to one thousand multiplied by the quotient
3 of the current fiscal year's actual property tax dollars
4 certified for levy under this subsection divided by one hundred
5 three percent of the total assessed value used to calculate
6 taxes under this subsection for the current fiscal year.

7 (ii) For the budget year beginning July 1, 2024, only, the
8 city's actual levy rate imposed under this subsection for the
9 current fiscal year shall also include the sum of the amounts
10 per thousand dollars of assessed value specified in paragraph
11 "b", subparagraphs (1), (2), and (3), and the current fiscal
12 year's actual property tax dollars certified for levy under
13 this subsection shall also include property tax dollar amounts
14 levied by the city under the provisions specified in paragraph
15 "b", subparagraphs (1), (2), and (3).

16 d. For each fiscal year beginning on or after July 1, 2028,
17 a city's tax levy rate for the general fund, except for levies
18 authorized in section 384.12, shall not exceed eight dollars
19 and ten cents per thousand dollars of assessed value used to
20 calculate taxes in any fiscal year.

21 4. For purposes of this section:

22 a. "Budget year" is the fiscal year beginning during the
23 calendar year in which a budget is certified.

24 b. "Current fiscal year" is the fiscal year ending during
25 the calendar year in which a budget for the budget year is
26 certified.

27 Sec. 15. Section 384.12, Code 2023, is amended to read as
28 follows:

29 **384.12 Additional taxes.**

30 A city may certify, for the general fund levy, taxes which
31 are not subject to the limit provided in [section 384.1](#), and
32 which are in addition to any other moneys the city may wish to
33 spend for such purposes, as follows:

34 ~~1. A tax not to exceed thirteen and one-half cents~~
35 ~~per thousand dollars of assessed value for the support of~~

1 ~~instrumental or vocal musical groups, one or more organizations~~
2 ~~which have tax-exempt status under section 501(c)(3) of~~
3 ~~the Internal Revenue Code and are organized and operated~~
4 ~~exclusively for artistic and cultural purposes, or any of these~~
5 ~~purposes, subject to the following:~~
6 ~~a. Upon receipt of a petition valid under the provisions of~~
7 ~~section 362.4, the council shall submit to the voters at the~~
8 ~~next regular city election the question of whether a tax shall~~
9 ~~be levied.~~
10 ~~b. If a majority approves the levy, it may be imposed.~~
11 ~~c. The levy can be eliminated by the same procedure of~~
12 ~~petition and election.~~
13 ~~d. A tax authorized by an election held prior to the~~
14 ~~effective date of the city code may be continued until~~
15 ~~eliminated by the council, or by petition and election.~~
16 ~~2. A tax not to exceed eighty-one cents per thousand dollars~~
17 ~~of assessed value for development, operation, and maintenance~~
18 ~~of a memorial building or monument, subject to the provisions~~
19 ~~of subsection 1.~~
20 ~~3. A tax not to exceed thirteen and one-half cents per~~
21 ~~thousand dollars of assessed value for support of a symphony~~
22 ~~orchestra, subject to the provisions of subsection 1.~~
23 ~~4. A tax not to exceed twenty-seven cents per thousand~~
24 ~~dollars of assessed value for the operation of cultural and~~
25 ~~scientific facilities, subject to the provisions of subsection~~
26 ~~1, except that the question may be submitted on the council's~~
27 ~~own motion.~~
28 ~~5. A tax to aid in the construction of a county bridge,~~
29 ~~subject to the provisions of subsection 1, except that the~~
30 ~~question must be submitted at a special election. The expense~~
31 ~~of a special election under this subsection must be paid by the~~
32 ~~county. The notice of the special election must include full~~
33 ~~details of the proposal, including the location of the proposed~~
34 ~~bridge, the rate of tax to be levied, and all other conditions.~~
35 ~~6. A tax to aid a company incorporated under the laws of~~

1 ~~this state in the construction of a highway or combination~~
2 ~~bridge across any navigable boundary river of this state,~~
3 ~~commencing or terminating in the city and suitable for use~~
4 ~~as highway, or for both highway and railway purposes. This~~
5 ~~tax levy is subject to the provisions of [subsections 1 and 5](#).~~
6 ~~The levy is limited to one dollar and thirty-five cents per~~
7 ~~thousand dollars of the assessed value of taxable property in~~
8 ~~the city. The estimated cost of the bridge must be at least~~
9 ~~ten thousand dollars, and the city aid may not exceed one-half~~
10 ~~of the estimated cost. The notice of the special election~~
11 ~~must include the name of the corporation to be aided, and all~~
12 ~~conditions required of the corporation. Tax moneys received~~
13 ~~for this purpose may not be paid over by the county treasurer~~
14 ~~until the city has filed a statement that the corporation has~~
15 ~~complied with all conditions.~~

16 7. ~~If a tax has been voted for aid of a bridge under~~
17 ~~[subsection 6](#), a further tax may be voted for the purpose of~~
18 ~~purchasing the bridge, subject to the provisions of subsection~~
19 ~~1. The levy under [this subsection](#) is limited to three dollars~~
20 ~~and thirty-seven and one-half cents per thousand dollars of the~~
21 ~~assessed value of the taxable property in the city, payable in~~
22 ~~not less than ten annual installments.~~

23 8. ~~A tax for the purpose of carrying out the terms of a~~
24 ~~contract for the use of a bridge by a city situated on a river~~
25 ~~over which a bridge has been built. The tax may not exceed~~
26 ~~sixty-seven and one-half cents per thousand dollars of assessed~~
27 ~~value each year.~~

28 9. ~~A tax for aid to a public transportation company,~~
29 ~~subject to the procedure provided in [subsection 1](#), except the~~
30 ~~question must be submitted at a special election. The levy is~~
31 ~~limited to three and three-eighths cents per thousand dollars~~
32 ~~of assessed value. In addition to any other conditions the~~
33 ~~following requirements must be met before moneys received for~~
34 ~~this purpose may be paid over by the county treasurer:~~

35 a. ~~The public transportation company shall provide the city~~

1 ~~with copies of state and federal income tax returns for the~~
2 ~~five years preceding the year for which payment is contemplated~~
3 ~~or for such lesser period of time as the company has been in~~
4 ~~operation.~~

5 ~~b. The city shall, in any given year, be authorized to pay~~
6 ~~over only such sums as will yield not to exceed two percent~~
7 ~~of the public transportation company's investment as the same~~
8 ~~is valued in its tax depreciation schedule, provided that~~
9 ~~corporate profits and losses for the five preceding years or~~
10 ~~for such lesser period of time as the company has been in~~
11 ~~operation shall not average in excess of a two percent net~~
12 ~~return. Taxes levied under [this subsection](#) may not be used to~~
13 ~~subsidize losses incurred prior to the election required by~~
14 ~~[this subsection](#).~~

15 ~~10. 1.~~ A tax for the operation and maintenance of a
16 municipal transit system or for operation and maintenance of a
17 regional transit district, and for the creation of a reserve
18 fund for the system or district, in an amount not to exceed
19 ninety-five cents per thousand dollars of assessed value each
20 year, when the revenues from the transit system or district are
21 insufficient for such purposes.

22 ~~11. If a city has entered into a lease of a building or~~
23 ~~complex of buildings to be operated as a civic center, a tax~~
24 ~~sufficient to pay the installments of rent and for maintenance,~~
25 ~~insurance and taxes not included in the lease rental payments.~~

26 ~~12. A tax not to exceed thirteen and one-half cents per~~
27 ~~thousand dollars of assessed value each year for operating and~~
28 ~~maintaining a civic center owned by a city.~~

29 ~~13. A tax not to exceed six and three-fourths cents per~~
30 ~~thousand dollars of assessed value for planning a sanitary~~
31 ~~disposal project.~~

32 ~~14. 2.~~ A tax not to exceed twenty-seven cents per thousand
33 dollars of assessed value each year for an aviation authority
34 as provided in [section 330A.15](#).

35 ~~15. A tax not to exceed six and three-fourths cents per~~

1 ~~thousand dollars of assessed value each year for a levee~~
2 ~~improvement fund in special charter cities as provided in~~
3 ~~section 420.155.~~

4 ~~16. A tax not to exceed twenty and one-half cents per~~
5 ~~thousand dollars of assessed value each year to maintain an~~
6 ~~institution received by gift or devise, subject to an election~~
7 ~~as required under subsection 1.~~

8 ~~17. 3.~~ A tax to pay the premium costs on tort liability
9 insurance, property insurance, and any other insurance that
10 may be necessary in the operation of the city, the costs of a
11 self-insurance program, the costs of a local government risk
12 pool and amounts payable under any insurance agreements to
13 provide or procure such insurance, self-insurance program, or
14 local government risk pool.

15 ~~18. A tax to fund an emergency medical services district~~
16 ~~under chapter 357C.~~

17 ~~19. 4.~~ A tax that exceeds any tax levy limit within this
18 chapter, provided the question has been submitted at a special
19 levy election and received a simple majority of the votes cast
20 on the proposition to authorize the enumerated levy limit to be
21 exceeded for the proposed budget year.

22 a. The election may be held as specified in [this subsection](#)
23 if notice is given by the city council, not later than
24 forty-six days before the first Tuesday in March, to the county
25 commissioner of elections that the election is to be held.

26 b. An election under [this subsection](#) shall be held on
27 the first Tuesday in March and be conducted by the county
28 commissioner of elections in accordance with the law.

29 c. The ballot question shall be in substantially the
30 following form:

31 WHICH TAX LEVY SHALL BE ADOPTED FOR THE CITY OF?

32 (Vote for only one of the following choices.)

33 CHANGE LEVY AMOUNT ...

34 Add to the existing levy amount a tax for the purpose of

35 (state purpose of proposed levy) at a rate of ...

1 (rate) which will provide an additional \$.... (amount).

2 KEEP CURRENT LEVY ...

3 Continue under the current maximum rate of ..., providing
4 \$.... (amount).

5 *d.* The commissioner of elections conducting the election
6 shall notify the city officials and other county auditors where
7 applicable, of the results within two days of the canvass which
8 shall be held on the second day that is not a holiday following
9 the special levy election, and beginning no earlier than 1:00
10 p.m. on that day.

11 *e.* Notice of the election shall be published twice in
12 accordance with the provisions of [section 362.3](#), except that
13 the first such notice shall be given at least two weeks before
14 the election.

15 *f.* The cost of the election shall be borne by the city.

16 *g.* The election provisions of [this subsection](#) shall
17 supersede other provisions for elections only to the extent
18 necessary to comply with the provisions of [this subsection](#).

19 *h.* The provisions of [this subsection](#) apply to all cities,
20 however organized, including special charter cities which may
21 adopt ordinances where necessary to carry out these provisions.

22 *i.* The council shall certify the city's budget with the tax
23 askings not exceeding the amount approved by the special levy
24 election.

25 ~~20. A tax not to exceed twenty seven cents per thousand~~
26 ~~dollars of assessed value for support of a public library,~~
27 ~~subject to petition and referendum requirements of subsection~~
28 ~~1, except that if a majority approves the levy, it shall be~~
29 ~~imposed.~~

30 ~~21.~~ 5. A tax for the support of a local emergency
31 management commission established pursuant to [chapter 29C](#).

32 Sec. 16. Section 384.24, subsection 4, paragraph i, Code
33 2023, is amended by striking the paragraph.

34 Sec. 17. Section 384.110, Code 2023, is amended to read as
35 follows:

1 sections 425.2 through 425.13, and section 425.15.

2 Sec. 25. Section 103.22, subsection 7, Code 2023, is amended
3 to read as follows:

4 7. Prohibit an owner of property from performing work on the
5 owner's principal residence, if such residence is an existing
6 dwelling rather than new construction and is not an apartment
7 that is attached to any other apartment or building, as those
8 terms are defined in [section 499B.2](#), and is not larger than a
9 single-family dwelling, or require such owner to be licensed
10 under [this chapter](#). In order to qualify for inapplicability
11 pursuant to [this subsection](#), a residence shall qualify for the
12 homestead tax exemption credit.

13 Sec. 26. Section 105.11, subsection 3, Code 2023, is amended
14 to read as follows:

15 3. Prohibit an owner of property from performing work on the
16 owner's principal residence, if such residence is an existing
17 dwelling rather than new construction and is not larger than a
18 single-family dwelling, or farm property, excluding commercial
19 or industrial installations or installations in public use
20 buildings or facilities, or require such owner to be licensed
21 under [this chapter](#). In order to qualify for inapplicability
22 pursuant to [this subsection](#), a residence shall qualify for the
23 homestead tax exemption credit.

24 Sec. 27. Section 331.401, subsection 1, paragraphs e and f,
25 Code 2023, are amended to read as follows:

26 e. Adopt resolutions authorizing the county assessor
27 to provide forms for homestead tax exemption and credit
28 claimants as provided in [section 425.2](#) and military service tax
29 exemptions as provided in [section 426A.14](#).

30 f. Examine and allow or disallow claims for homestead tax
31 exemption and credit in accordance with [section 425.3](#) and
32 claims for military service tax exemption in accordance with
33 chapter 426A. The board, by a single resolution, may allow or
34 disallow the exemptions recommended by the assessor.

35 Sec. 28. Section 331.512, subsection 3, Code 2023, is

1 amended to read as follows:

2 3. Carry out duties relating to the homestead tax exemption
3 and credit and agricultural land tax credit as provided in
4 chapters 425 and 426.

5 Sec. 29. Section 331.559, subsection 12, Code 2023, is
6 amended to read as follows:

7 12. Carry out duties relating to the administration of
8 the homestead tax exemption and credit and other credits as
9 provided in sections 425.4, 425.5, 425.7, 425.9, 425.10, and
10 425.25.

11 Sec. 30. NEW SECTION. 425.1A Homestead tax exemption.

12 1. The following exemptions from taxation shall be allowed
13 in addition to the homestead credit for an owner that has
14 attained the age of sixty-five years by January 1 of the
15 assessment year:

16 a. For the assessment year beginning January 1, 2023, the
17 eligible homestead, not to exceed three thousand two hundred
18 fifty dollars in taxable value.

19 b. For the assessment year beginning January 1, 2024, and
20 each succeeding assessment year, the eligible homestead, not to
21 exceed six thousand five hundred dollars in taxable value.

22 2. Section 25B.7, subsection 1, shall not apply to the
23 property tax exemption provided in this section.

24 Sec. 31. Section 425.2, Code 2023, is amended by adding the
25 following new subsection:

26 NEW SUBSECTION. 3A. The form for claiming the credit shall
27 also include the ability to claim the exemption under section
28 425.1A for qualified owners. If the claim for the homestead
29 credit is allowed, such allowance shall also include allowance
30 of the homestead exemption if the owner meets the age criteria
31 for the exemption. The homestead exemption shall be allowed
32 for successive years without further filing in the same manner
33 as the homestead credit.

34 Sec. 32. Section 425.3, subsection 4, Code 2023, is amended
35 to read as follows:

1 4. The county auditor shall forward the claims to the board
2 of supervisors. The board shall allow or disallow the claims.
3 If the board disallows a claim, it shall send written notice,
4 by mail, to the claimant at the claimant's last known address.
5 The notice shall state the reasons for disallowing the claim
6 ~~for the credit~~. The board is not required to send notice that
7 a claim is disallowed if the claimant voluntarily withdraws the
8 claim.

9 Sec. 33. Section 425.4, Code 2023, is amended to read as
10 follows:

11 **425.4 Certification to treasurer.**

12 All claims which have been allowed by the board of
13 supervisors shall be certified on or before August 1, in each
14 year, by the county auditor to the county treasurer, which
15 certificates shall list the total amount of dollars, listed by
16 taxing district in the county, due for homestead tax exemptions
17 and credits claimed and allowed. The county treasurer shall
18 ~~forthwith~~ then certify to the department of revenue the total
19 amount of dollars, listed by taxing district in the county, due
20 for homestead tax credits claimed and allowed.

21 Sec. 34. Section 425.6, Code 2023, is amended to read as
22 follows:

23 **425.6 Waiver by neglect.**

24 If a person fails to file a claim or to have a claim on file
25 with the assessor for the credits provided in [this subchapter](#),
26 the person is deemed to have waived the homestead exemption
27 and credit for the year in which the person failed to file the
28 claim or to have a claim on file with the assessor.

29 Sec. 35. Section 425.7, subsection 3, Code 2023, is amended
30 to read as follows:

31 3. a. If the department of revenue determines that a claim
32 for homestead exemption and credit has been allowed by the
33 board of supervisors which is not justifiable under the law
34 and not substantiated by proper facts, the department may, at
35 any time within thirty-six months from July 1 of the year in

1 which the claim is allowed, set aside the allowance. Notice
2 of the disallowance shall be given to the county auditor of
3 the county in which the claim has been improperly granted and
4 a written notice of the disallowance shall also be addressed
5 to the claimant at the claimant's last known address. The
6 claimant or board of supervisors may appeal to the director
7 of revenue within thirty days from the date of the notice of
8 disallowance. The director shall grant a hearing and if, upon
9 the hearing, the director determines that the disallowance was
10 incorrect, the director shall set aside the disallowance. The
11 director shall notify the claimant and the board of supervisors
12 of the result of the hearing. The claimant or the board of
13 supervisors may seek judicial review of the action of the
14 director of revenue in accordance with [chapter 17A](#).

15 *b.* If a claim is disallowed by the department of revenue
16 and not appealed to the director of revenue or appealed to
17 the director of revenue and thereafter upheld upon final
18 resolution, including any judicial review, any amounts of
19 exemptions allowed and credits allowed and paid from the
20 homestead credit fund including the penalty, if any, become a
21 lien upon the property on which the exemption or credit was
22 originally granted, if still in the hands of the claimant,
23 and not in the hands of a bona fide purchaser, and any amount
24 so erroneously paid including the penalty, if any, shall be
25 collected by the county treasurer in the same manner as other
26 taxes and the collections shall be returned to the department
27 of revenue and credited to the homestead credit fund. The
28 director of revenue may institute legal proceedings against a
29 homestead credit claimant for the collection of payments made
30 on disallowed credits and the penalty, if any. If a person
31 makes a false claim or affidavit with fraudulent intent to
32 obtain the homestead exemption or credit, the person is guilty
33 of a fraudulent practice and the claim shall be disallowed
34 in full. If the credit has been paid, the amount of the
35 credit plus a penalty equal to twenty-five percent of the

1 amount of credit plus interest, at the rate in effect under
2 section 421.7, from the time of payment shall be collected
3 by the county treasurer in the same manner as other property
4 taxes, penalty, and interest are collected and when collected
5 shall be paid to the director of revenue. If a homestead
6 exemption or credit is disallowed and the claimant failed to
7 give written notice to the assessor as required by section
8 425.2 when the property ceased to be used as a homestead by the
9 claimant, a civil penalty equal to five percent of the amount
10 of the disallowed exemption or credit is assessed against the
11 claimant.

12 Sec. 36. Section 425.9, subsections 2 and 3, Code 2023, are
13 amended to read as follows:

14 2. If any claim for exemption or credit ~~made hereunder~~
15 has been denied by the board of supervisors, and such action
16 is subsequently reversed on appeal, the exemption or credit
17 shall be allowed on the homestead involved in said appeal, and
18 the director of revenue, the county auditor, and the county
19 treasurer shall make such exemption or credit and change their
20 books and records accordingly.

21 3. In the event the appealing taxpayer has paid one or both
22 of the installments of the tax payable in the year or years in
23 question on such homestead valuation, remittance shall be made
24 to such taxpayer of the amount of such credit or exemption.

25 Sec. 37. Section 425.10, Code 2023, is amended to read as
26 follows:

27 **425.10 Reversal of allowed claim.**

28 In the event any claim is allowed, and subsequently reversed
29 on appeal, any exemption and credit made under the claim shall
30 be void. The amount of the erroneous credit shall be charged
31 against the property in question, and the director of revenue,
32 the county auditor, and the county treasurer are authorized
33 and directed to correct their books and records accordingly.
34 The amount of the erroneous credit, when collected, shall
35 be returned by the county treasurer to the homestead credit

1 fund to be reallocated the following year as provided in this
2 subchapter. Taxes due following reversal of a claim for an
3 exemption shall be collected by the county treasurer and
4 allocated to the appropriate taxing entities.

5 Sec. 38. Section 425.11, subsection 1, paragraph d,
6 subparagraph (3), Code 2023, is amended to read as follows:

7 (3) It must not embrace more than one dwelling house, but
8 where a homestead has more than one dwelling house situated
9 thereon, the exemption and credit provided for in this
10 subchapter shall apply to the home and buildings used by the
11 owner, but shall not apply to any other dwelling house and
12 buildings appurtenant.

13 Sec. 39. Section 425.11, subsection 1, paragraph e, Code
14 2023, is amended to read as follows:

15 e. "Owner" means the person who holds the fee simple
16 title to the homestead, and in addition shall mean the person
17 occupying as a surviving spouse or the person occupying under
18 a contract of purchase which contract has been recorded in
19 the office of the county recorder of the county in which the
20 property is located; or the person occupying the homestead
21 under devise or by operation of the inheritance laws where
22 the whole interest passes or where the divided interest is
23 shared only by persons related or formerly related to each
24 other by blood, marriage or adoption; or the person occupying
25 the homestead is a shareholder of a family farm corporation
26 that owns the property; or the person occupying the homestead
27 under a deed which conveys a divided interest where the divided
28 interest is shared only by persons related or formerly related
29 to each other by blood, marriage or adoption; or where the
30 person occupying the homestead holds a life estate with the
31 reversion interest held by a nonprofit corporation organized
32 under [chapter 504](#), provided that the holder of the life estate
33 is liable for and pays property tax on the homestead; or where
34 the person occupying the homestead holds an interest in a
35 horizontal property regime under [chapter 499B](#), regardless

1 of whether the underlying land committed to the horizontal
2 property regime is in fee or as a leasehold interest, provided
3 that the holder of the interest in the horizontal property
4 regime is liable for and pays property tax on the homestead;
5 or where the person occupying the homestead is a member of a
6 community land trust as defined in 42 U.S.C. §12773, regardless
7 of whether the underlying land is in fee or as a leasehold
8 interest, provided that the member of the community land trust
9 is occupying the homestead and is liable for and pays property
10 tax on the homestead. For the purpose of [this subchapter](#),
11 the word "owner" shall be construed to mean a bona fide owner
12 and not one for the purpose only of availing the person of
13 the benefits of [this subchapter](#). In order to qualify for the
14 homestead tax exemption and credit, evidence of ownership shall
15 be on file in the office of the clerk of the district court
16 or recorded in the office of the county recorder at the time
17 the owner files with the assessor a verified statement of the
18 homestead claimed by the owner as provided in [section 425.2](#).

19 Sec. 40. Section 425.12, Code 2023, is amended to read as
20 follows:

21 **425.12 Indian land.**

22 Each forty acres of land, or fraction thereof, occupied by
23 a member or members of the Sac and Fox Indians in Tama county,
24 which land is held in trust by the secretary of the interior of
25 the United States for said Indians, shall be given a homestead
26 tax exemption and credit within the meaning and under the
27 provisions of [this subchapter](#). Application for such homestead
28 tax exemption and credit shall be made to the county auditor of
29 Tama county and may be made by a representative of the tribal
30 council.

31 Sec. 41. Section 425.13, Code 2023, is amended to read as
32 follows:

33 **425.13 Conspiracy to defraud.**

34 If any two or more persons conspire and confederate together
35 with fraudulent intent to obtain the exemption or credit

1 provided for under the terms of [this subchapter](#) by making a
2 false deed, or a false contract of purchase, they are guilty of
3 a fraudulent practice.

4 Sec. 42. Section 425.16, subsection 1, Code 2023, is amended
5 to read as follows:

6 1. In addition to the homestead tax credit allowed under
7 section 425.1, subsections 1 through 4, and the homestead
8 exemption under section 425.1A, if applicable, persons who
9 own or rent their homesteads and who meet the qualifications
10 provided in [this subchapter](#) are eligible for a property
11 tax credit for property taxes due or reimbursement of rent
12 constituting property taxes paid.

13 Sec. 43. Section 425.17, subsections 4 and 8, Code 2023, are
14 amended to read as follows:

15 4. "*Homestead*" means the dwelling owned or rented and
16 actually used as a home by the claimant during the period
17 specified in [subsection 2](#), and so much of the land surrounding
18 it including one or more contiguous lots or tracts of land,
19 as is reasonably necessary for use of the dwelling as a home,
20 and may consist of a part of a multidwelling or multipurpose
21 building and a part of the land upon which it is built. It
22 does not include personal property except that a manufactured
23 or mobile home may be a homestead. Any dwelling or a part of
24 a multidwelling or multipurpose building which is exempt from
25 taxation, except for an exemption under section 425.1A, does
26 not qualify as a homestead under [this subchapter](#). However,
27 solely for purposes of claimants living in a property and
28 receiving reimbursement for rent constituting property taxes
29 paid immediately before the property becomes tax exempt, and
30 continuing to live in it after it becomes tax exempt, the
31 property shall continue to be classified as a homestead.
32 A homestead must be located in this state. When a person
33 is confined in a nursing home, extended-care facility, or
34 hospital, the person shall be considered as occupying or living
35 in the person's homestead if the person is the owner of the

1 homestead and the person maintains the homestead and does not
2 lease, rent, or otherwise receive profits from other persons
3 for the use of the homestead.

4 8. *"Property taxes due"* means property taxes including any
5 special assessments, but exclusive of delinquent interest and
6 charges for services, due on a claimant's homestead in this
7 state, but includes only property taxes for which the claimant
8 is liable and which will actually be paid by the claimant.
9 However, if the claimant is a person whose property taxes have
10 been suspended under [sections 427.8 and 427.9](#), *"property taxes*
11 *due"* means property taxes including any special assessments,
12 but exclusive of delinquent interest and charges for services,
13 due on a claimant's homestead in this state, but includes only
14 property taxes for which the claimant is liable and which
15 would have to be paid by the claimant if the payment of the
16 taxes has not been suspended pursuant to [sections 427.8 and](#)
17 [427.9](#). *"Property taxes due"* shall be computed with no deduction
18 for any credit under [this subchapter](#) or for any homestead
19 credit allowed under ~~[section 425.1](#)~~ [subchapter I](#). Each claim
20 shall be based upon the taxes due during the fiscal year next
21 following the base year. If a homestead is owned by two or
22 more persons as joint tenants or tenants in common, and one or
23 more persons are not members of claimant's household, *"property*
24 *taxes due"* is that part of property taxes due on the homestead
25 which equals the ownership percentage of the claimant and the
26 claimant's household. The county treasurer shall include with
27 the tax receipt a statement that if the owner of the property
28 is eighteen years of age or over, the person may be eligible
29 for the credit allowed under [this subchapter](#). If a homestead
30 is an integral part of a farm, the claimant may use the total
31 property taxes due for the larger unit. If a homestead is an
32 integral part of a multidwelling or multipurpose building the
33 property taxes due for the purpose of [this subsection](#) shall be
34 prorated to reflect the portion which the value of the property
35 that the household occupies as its homestead is to the value

1 of the entire structure. For purposes of [this subsection](#),
2 *“unit”* refers to that parcel of property covered by a single tax
3 statement of which the homestead is a part.

4 Sec. 44. Section 435.26, subsection 1, paragraph a, Code
5 2023, is amended to read as follows:

6 a. A mobile home or manufactured home which is located
7 outside a manufactured home community or mobile home park shall
8 be converted to real estate by being placed on a permanent
9 foundation and shall be assessed for real estate taxes. A
10 home, after conversion to real estate, is eligible for the
11 homestead tax exemption and credit and the military service
12 tax exemption as provided in ~~sections 425.2 and chapter 425,~~
13 subchapter I, and section 426A.11. A taxable mobile home or
14 manufactured home which is located outside of a manufactured
15 home community or mobile home park as of January 1, 1995, is
16 also exempt from the permanent foundation requirements of this
17 chapter until the home is relocated.

18 Sec. 45. Section 435.26A, subsection 3, Code 2023, is
19 amended to read as follows:

20 3. After the surrender of a manufactured home’s certificate
21 of title under [this section](#), the manufactured home shall
22 continue to be taxed under [section 435.22](#) and is not eligible
23 for the homestead tax exemption and credit or the military
24 service tax exemption and credit. A foreclosure action on a
25 manufactured home whose title has been surrendered under this
26 section shall be conducted as a real estate foreclosure. A tax
27 lien and its priority shall remain the same on a manufactured
28 home after its certificate of title has been surrendered.

29 Sec. 46. Section 499A.14, Code 2023, is amended to read as
30 follows:

31 **499A.14 Taxation.**

32 The real estate shall be taxed in the name of the
33 cooperative, and each member of the cooperative shall pay
34 that member’s proportionate share of the tax in accordance
35 with the proration formula set forth in the bylaws, and each

1 each year so as to replace all or a portion of the tax which
2 would be due on property eligible for military service tax
3 exemption in the state, if the property were subject to
4 taxation, the amount of the credit to be not more than six
5 dollars and ninety-two cents per thousand dollars of assessed
6 value of property which would be subject to the tax, except for
7 the military service tax exemption.

8 Sec. 53. Section 426A.11, subsections 1 and 2, Code 2023,
9 are amended to read as follows:

10 1. The property, not to exceed two thousand seven hundred
11 seventy-eight dollars in taxable value for assessment years
12 beginning before January 1, 2023, of any veteran, as defined in
13 section 35.1, of World War I.

14 2. a. The property, not to exceed one thousand eight
15 hundred fifty-two dollars in taxable value for assessment years
16 beginning before January 1, 2023, of an honorably separated,
17 retired, furloughed to a reserve, placed on inactive status,
18 or discharged veteran, as defined in section 35.1, subsection
19 2, paragraph "a" or "b".

20 b. The property, not to exceed four thousand dollars in
21 taxable value for the assessment years beginning on or after
22 January 1, 2023, of an honorably separated, retired, furloughed
23 to a reserve, placed on inactive status, or discharged veteran,
24 as defined in section 35.1, subsection 2, paragraph "a" or "b".

25 Sec. 54. IMPLEMENTATION. Section 25B.7, subsection 1,
26 shall not apply to the property tax exemption provided in this
27 Act.

28 Sec. 55. EFFECTIVE DATE. This division of this Act, being
29 deemed of immediate importance, takes effect upon enactment.

30 Sec. 56. RETROACTIVE APPLICABILITY. This division of this
31 Act applies retroactively to assessment years beginning on or
32 after January 1, 2023.

33 DIVISION VII

34 PROPERTY TAX BENEFITS AND INCENTIVES

35 Sec. 57. NEW SECTION. **404.3C Assessment agreements —**

1 **commercial property.**

2 1. For revitalization areas established under this chapter
3 on or after the effective date of this division of this Act
4 and for first-year exemption applications for property located
5 in a revitalization area in existence on the effective date
6 of this division of this Act filed on or after the effective
7 date of this division of this Act, commercial property shall
8 not receive a tax exemption under this chapter unless the city
9 or county, as applicable, and the owner of the qualified real
10 estate enter into a written assessment agreement specifying a
11 minimum actual value until a specified termination date for the
12 duration of the exemption period.

13 2. *a.* The assessment agreement shall be presented to the
14 appropriate assessor. The assessor shall review the plans and
15 specifications for the improvements to be made to the property
16 and if the minimum actual value contained in the assessment
17 agreement appears to be reasonable, the assessor shall execute
18 the following certification upon the agreement:

19 The undersigned assessor, being legally responsible for the
20 assessment of the above described property upon completion of
21 the improvements to be made on it, certifies that the actual
22 value assigned to that land and improvements upon completion
23 shall not be less than \$.....

24 *b.* The assessment agreement with the certification of
25 the assessor and a copy of this subsection shall be filed in
26 the office of the county recorder of the county where the
27 property is located. Upon completion of the improvements,
28 the assessor shall value the property as required by law,
29 except that the actual value shall not be less than the minimum
30 actual value contained in the assessment agreement. This
31 subsection does not prohibit the assessor from assigning a
32 higher actual value to the property or prohibit the owner
33 from seeking administrative or legal remedies to reduce the
34 actual value assigned except that the actual value shall not
35 be reduced below the minimum actual value contained in the

1 assessment agreement. An assessor, county auditor, board of
2 review, director of revenue, or court of this state shall not
3 reduce or order the reduction of the actual value below the
4 minimum actual value in the agreement during the term of the
5 agreement regardless of the actual value which may result from
6 the incomplete construction of improvements, destruction or
7 diminution by any cause, insured or uninsured, except in the
8 case of acquisition or reacquisition of the property by a
9 public entity. Recording of an assessment agreement complying
10 with this subsection constitutes notice of the assessment
11 agreement to a subsequent purchaser or encumbrancer of the land
12 or any part of it, whether voluntary or involuntary, and is
13 binding upon a subsequent purchaser or encumbrancer.

14 Sec. 58. NEW SECTION. 404.3D Exemptions for residential
15 property.

16 For revitalization areas established under this chapter on
17 or after the effective date of this division of this Act and
18 for first-year exemption applications for property located in a
19 revitalization area in existence on the effective date of this
20 division of this Act filed on or after the effective date of
21 this division of this Act, an exemption authorized under this
22 chapter for property that is residential property shall not
23 apply to property tax levies imposed by a school district.

24 Sec. 59. EFFECTIVE DATE. This division of this Act takes
25 effect July 1, 2024.

26 DIVISION VIII

27 TRANSIT FUNDING

28 Sec. 60. Section 364.2, subsection 4, paragraph f,
29 subparagraph (l), subparagraph division (b), Code 2023, is
30 amended to read as follows:

31 (b) For franchise fees assessed and collected during fiscal
32 years beginning on or after July 1, ~~2013~~ 2024, ~~but before~~
33 ~~July 1, 2030,~~ by a city that is the subject of a judgment,
34 ~~court-approved settlement, or court-approved compromise~~
35 ~~providing for payment of restitution, a refund, or a return~~

1 ~~described in section 384.3A, subsection 3, paragraph "j" with~~
2 ~~a population exceeding two hundred thousand, the rate of the~~
3 ~~franchise fee shall not exceed seven and one-half percent~~
4 ~~of gross revenues generated from sales of the franchisee in~~
5 ~~the city, and franchise fee amounts assessed and collected~~
6 ~~during such fiscal years in excess of five percent of gross~~
7 ~~revenues generated from sales shall be used solely for the~~
8 ~~purpose specified in section 384.3A, subsection 3, paragraph~~
9 ~~"j". A city may assess and collect a franchise fee in excess~~
10 ~~of five percent of gross revenues generated from the sales~~
11 ~~of the franchisee pursuant to this subparagraph division (b)~~
12 ~~for a period not to exceed seven consecutive fiscal years~~
13 ~~once the franchise fee is first imposed at a rate in excess~~
14 ~~of five percent. An ordinance increasing the franchise fee~~
15 ~~rate to greater than five percent pursuant to this subparagraph~~
16 ~~division (b) shall not become effective unless approved at~~
17 ~~an election. After passage of the ordinance, the council~~
18 ~~shall submit the proposal at a special election held on a date~~
19 ~~specified in section 39.2, subsection 4, paragraph "b". If a~~
20 ~~majority of those voting on the proposal approves the proposal,~~
21 ~~the city may proceed as proposed. The complete text of the~~
22 ~~ordinance shall be included on the ballot and the full text~~
23 ~~of the ordinance posted for the voters pursuant to section~~
24 ~~52.25. All absentee voters shall receive the full text of the~~
25 ~~ordinance along with the absentee ballot. This subparagraph~~
26 ~~division (b) is repealed July 1, 2030.~~

27 Sec. 61. Section 384.3A, subsection 3, paragraph j, Code
28 2023, is amended to read as follows:

29 j. For franchise fees assessed and collected by a city in
30 excess of five percent of gross revenues generated from sales
31 of the franchisee within the city pursuant to section 364.2,
32 subsection 4, paragraph "f", subparagraph (1), subparagraph
33 division (b), during fiscal years beginning on or after July 1,
34 2013 2024, but before July 1, 2030, the adjustment, renewal,
35 or extension of any part or all of the legal indebtedness of

1 ~~a city, whether evidenced by bonds, warrants, court-approved~~
2 ~~settlements, court-approved compromises, or judgments, or the~~
3 ~~funding or refunding of the same, if such legal indebtedness~~
4 ~~relates to restitution, a refund, or a return ordered by a~~
5 ~~court of competent jurisdiction for franchise fees assessed~~
6 ~~and collected by the city before June 20, 2013~~ solely for the
7 reduction of property tax levies that support the operation and
8 maintenance of a municipal transit system or a regional transit
9 district or to maintain transportation service levels of a
10 municipal transit system or a regional transit district. This
11 paragraph "j" is repealed July 1, 2030.

12 Sec. 62. EFFECTIVE DATE. This division of this Act takes
13 effect July 1, 2024.

14 DIVISION IX

15 COUNTY AUDITOR VALUATION REPORTS

16 Sec. 63. Section 331.510, subsections 3 and 4, Code 2023,
17 are amended to read as follows:

18 3. An annual report not later than January 1 to the
19 department of management of the valuation by class of property
20 for each taxing district in the county on forms provided by the
21 department of management. The valuations reported shall be
22 those valuations used for determining the levy rates necessary
23 to fund the budgets of the taxing districts for the following
24 fiscal year. Each annual report under this subsection for
25 assessment years beginning on or after January 1, 2024,
26 shall distinguish such values as revaluation or other type of
27 addition to value, as defined and submitted in the assessor's
28 abstract transmitted to the department of revenue under section
29 441.45.

30 4. An annual report not later than January 1 to the
31 governing body of each taxing district in the county of the
32 assessed valuations of taxable property in the taxing district
33 as reported to the department of management. Each annual
34 report under this subsection for assessment years beginning
35 on or after January 1, 2024, shall distinguish such values as

1 revaluation or other type of addition to value, as defined
2 and submitted in the assessor's abstract transmitted to the
3 department of revenue under section 441.45.

4 DIVISION X

5 LOCAL GOVERNMENT BUDGETS AND TAXPAYER STATEMENTS

6 Sec. 64. NEW SECTION. **24.2A Budget statements to owners**
7 **and taxpayers.**

8 1. For purposes of this section only:

9 *a. "Budget year"* is the fiscal year beginning during the
10 calendar year in which a budget is certified.

11 *b. "Current fiscal year"* is the fiscal year ending during
12 the calendar year in which a budget for the budget year is
13 certified.

14 *c. "Effective property tax rate"* means the property tax rate
15 per one thousand dollars of assessed value and is equal to
16 one thousand multiplied by the quotient of the current fiscal
17 year's actual property tax dollars certified for levy divided
18 by the total assessed value used to calculate taxes for the
19 budget year.

20 *d. "Political subdivision"* means a school district, a
21 county, or a city.

22 2. *a.* On or before March 15 of each year, each political
23 subdivision shall file with the department of management a
24 report containing all necessary information for the department
25 of management to compile and calculate amounts required to be
26 included in the statements mailed under paragraph "b".

27 *b.* Not later than March 20, the county auditor, using
28 information compiled and calculated by the department of
29 management under paragraph "a", shall send to each property
30 owner or taxpayer within the county by regular mail an
31 individual statement containing all of the following for
32 each of the political subdivisions comprising the owner's or
33 taxpayer's taxing district:

34 (1) The sum of the current fiscal year's actual property
35 taxes certified for levy for all of the political subdivision's

1 levies and the combined property tax rate per one thousand
2 dollars for such tax amount for the current fiscal year.

3 (2) The combined effective property tax rate for the
4 political subdivision calculated using the sum of the current
5 fiscal year's actual property taxes certified for levy for all
6 of the political subdivision's levies under subparagraph (1).

7 (3) The combined amount of the proposed property tax dollars
8 to be certified for all of the political subdivision's levies
9 for the budget year and the proposed combined property tax rate
10 per one thousand dollars for such levies.

11 (4) If the proposed property tax dollars specified
12 under subparagraph (3) exceeds the current fiscal year's
13 actual property tax dollars certified for levy specified in
14 subparagraph (1), a detailed statement of the major reasons for
15 the increase, including the specific purposes or programs for
16 which the political subdivision is proposing an increase.

17 (5) An example comparing the amount of property taxes on
18 a residential property with an actual value of one hundred
19 thousand dollars in the current fiscal year and such amount
20 on the residential property using the proposed property
21 tax dollars for the budget year, including the percentage
22 difference in such amounts.

23 (6) An example comparing the amount of property taxes
24 on a commercial property with an actual value of one hundred
25 thousand dollars in the current fiscal year and such amount on
26 the commercial property using the proposed property tax dollars
27 for the budget year, including the percentage difference in
28 such amounts.

29 (7) The political subdivision's percentage of total
30 property taxes certified for levy in the owner's or taxpayer's
31 taxing district in the current fiscal year among all taxing
32 authorities.

33 (8) The date, time, and location of the political
34 subdivision's public hearing required under subsection 4.

35 (9) Information on how to access on the political

1 subdivision's internet site the political subdivision's
2 statements under this section and other budget documents for
3 prior fiscal years.

4 3. The department of management shall prescribe the form
5 for the report required under subsection 2, paragraph "a", the
6 statements required to be mailed under subsection 2, paragraph
7 "b", and the public hearing notice required under subsection 4,
8 paragraph "b".

9 4. a. Each political subdivision shall set a time and
10 place for a public hearing on the political subdivision's
11 proposed property tax amount for the budget year and the
12 political subdivision's information included in the statements
13 under subsection 2. At the hearing, the governing body
14 of the political subdivision shall receive oral or written
15 testimony from any resident or property owner of the political
16 subdivision. This public hearing shall be separate from
17 any other meeting of the governing body of the political
18 subdivision, including any other meeting or public hearing
19 relating to the political subdivision's budget, and other
20 business of the political subdivision that is not related to
21 the proposed property tax amounts and the information in the
22 statements shall not be conducted at the public hearing. After
23 all testimony has been received and considered, the governing
24 body may decrease, but not increase, the proposed property tax
25 amount to be included in the political subdivision's budget.

26 b. (1) If the political subdivision is a county, notice
27 of the public hearing shall be published not less than ten
28 nor more than twenty days prior to the hearing in the county
29 newspapers selected under chapter 349.

30 (2) If the political subdivision is a city, notice of the
31 public hearing shall be published not less than ten nor more
32 than twenty days prior to the hearing in a newspaper published
33 at least once weekly and having general circulation in the
34 city. However, if the city has a population of two hundred or
35 less, publication may be made by posting in three public places

1 in the city.

2 (3) If the political subdivision is a school district,
3 notice of the public hearing shall be published not less
4 than ten nor more than twenty days prior to the hearing in
5 a newspaper published in the school district, if any, and if
6 not, then in a newspaper of general circulation in the school
7 district.

8 c. Notice of the hearing shall also be posted and clearly
9 identified on the political subdivision's internet site
10 for public viewing beginning on the date of the newspaper
11 publication and shall be maintained on the political
12 subdivision's internet site with all such prior year notices
13 and copies of the statements mailed under subsection 2.
14 Additionally, if the political subdivision maintains a social
15 media account on one or more social media applications, the
16 public hearing notice or an electronic link to the public
17 hearing notice shall be posted on each such account on the same
18 day as the publication of the notice.

19 Sec. 65. Section 24.3, unnumbered paragraph 1, Code 2023,
20 is amended to read as follows:

21 A municipality shall not certify or levy in any fiscal year
22 any tax on property subject to taxation unless and until the
23 following estimates have been made, filed, and considered,
24 and for school districts, the individual statements have been
25 mailed and public hearings held, as provided in [this chapter](#):

26 Sec. 66. Section 24.10, Code 2023, is amended to read as
27 follows:

28 **24.10 Levies void.**

29 The verified proof of the publication of the notice under
30 section 24.9 shall be filed in the office of the county auditor
31 and preserved by the auditor. A levy shall not be valid unless
32 and until ~~that notice is~~ such notices are published, mailed,
33 and filed. However, failure of an owner or taxpayer to receive
34 a statement under section 24.2A shall not invalidate a levy.

35 Sec. 67. Section 24.17, subsection 1, Code 2023, is amended

1 to read as follows:

2 1. The local budgets of the various political subdivisions
3 shall be certified by the chairperson of the certifying
4 board or levying board, as the case may be, in duplicate to
5 the county auditor not later than ~~March 15~~ April 30 of each
6 year on forms, and pursuant to instructions, prescribed by
7 the department of management. ~~However, if the political~~
8 ~~subdivision is a county or a city, its budget shall be~~
9 ~~certified not later than March 31 of each year, and if the~~
10 ~~political subdivision is a school district, as defined in~~
11 ~~section 257.2, its budget shall be certified not later than~~
12 ~~April 15 of each year.~~

13 Sec. 68. Section 24.27, subsection 1, Code 2023, is amended
14 to read as follows:

15 1. Not later than ~~March 25, or April 10 for a county or~~
16 ~~a city, or April 25 if the municipality is a school district~~
17 May 10, a number of persons in any municipality political
18 subdivision equal to one-fourth of one percent of those voting
19 for the office of governor, at the last general election in the
20 municipality political subdivision, but the number shall not be
21 less than ten, and the number need not be more than one hundred
22 persons, who are affected by any proposed budget, expenditure
23 or tax levy, or by any item thereof, may appeal from any
24 decision of the certifying board or the levying board by filing
25 with the county auditor of the county in which the ~~municipal~~
26 ~~corporation~~ political subdivision is located, a written protest
27 setting forth their objections to the budget, expenditure or
28 tax levy, or to one or more items thereof, and the grounds for
29 their objections. If a budget is certified after ~~March 15, or~~
30 ~~March 31 in the case of a county or a city, or April 15 in the~~
31 ~~case of a school district~~ 30, all appeal time limits shall be
32 extended to correspond to allowances for a timely filing.

33 Sec. 69. Section 24.28, Code 2023, is amended to read as
34 follows:

35 **24.28 Hearing on protest.**

1 The state board, within a reasonable time, shall fix a date
2 for an initial hearing on the protest and may designate a
3 deputy to hold the hearing, which shall be held in the county
4 or in one of the counties in which the ~~municipality~~ political
5 subdivision is located. Notice of the time and place of the
6 hearing shall be given by certified mail to the appropriate
7 officials of the local government and to the first ten property
8 owners whose names appear upon the protest, at least five
9 days before the date fixed for the hearing. At all hearings,
10 the burden shall be upon the objectors with reference to any
11 proposed item in the budget which was included in the budget
12 of the previous year and which the objectors propose should
13 be reduced or excluded; but the burden shall be upon the
14 certifying board or the levying board, as the case may be,
15 to show that any new item in the budget, or any increase in
16 any item in the budget, is necessary, reasonable, and in the
17 interest of the public welfare.

18 Sec. 70. Section 24.48, subsection 4, Code 2023, is amended
19 to read as follows:

20 4. The city finance committee shall have officially
21 notified any city of its approval, modification or rejection
22 of the city's appeal of the decision of the director of the
23 department of management regarding a city's request for a
24 suspension of the statutory property tax levy limitation prior
25 to thirty-five days before ~~March 31~~ April 30.

26 Sec. 71. Section 275.29, subsection 1, Code 2023, is amended
27 to read as follows:

28 1. Between July 1 and July 20, or on a date determined by
29 agreement of the initial board and the boards of districts
30 receiving territory of the school districts affected, but not
31 later than August 30, the initial board shall meet with the
32 boards of districts receiving territory of the school districts
33 affected, for the purpose of reaching joint agreement on an
34 equitable division of the assets and an equitable distribution
35 of the liabilities of the school districts affected. In

1 addition, if outstanding general obligation indebtedness is in
2 existence in any district, the initial board of directors of
3 the newly formed school district shall meet with the boards of
4 all school districts affected prior to April ~~15~~ 30 prior to
5 the school year the reorganization is effective to determine
6 the distribution of liability for payment of the general
7 obligation bonded indebtedness between the districts so that
8 the newly formed district may certify its budget under the
9 procedures specified in [chapter 24](#). The boards shall consider
10 the mandatory levy required in [section 76.2](#) and shall assure
11 the satisfaction of outstanding obligations. If a school
12 district affected by the reorganization has outstanding bonds
13 issued under [section 423E.5](#) or [423F.4](#), the joint agreement
14 shall assure that the estimated revenue under [section 423F.2](#)
15 for each district to which liability for payment of such bonds
16 is assigned is sufficient for the payment of principal and
17 interest on the outstanding bonds required to be paid in the
18 budget year following reorganization.

19 Sec. 72. Section 298.2, subsection 1, paragraph b, Code
20 2023, is amended to read as follows:

21 *b.* For school budget years beginning on or after July 1,
22 2015, a school district may by resolution of the board of
23 directors adopted prior to April ~~15~~ 30 preceding the budget
24 year impose a physical plant and equipment levy at a rate in
25 excess of the levy rate limitations under paragraph "a" if the
26 board has refunded or refinanced a loan agreement entered into
27 under [section 297.36](#) and such refunding or refinancing complies
28 with the maturity period authorized under section 297.36,
29 subsection 1, paragraph "c", and results in a lower amount of
30 interest on the amount of the loan agreement. However, the
31 rate imposed by a school district under this paragraph shall
32 not exceed the rate imposed during the budget year in which
33 the loan agreement was refunded or refinanced. Authorization
34 to exceed the levy rate limitations of paragraph "a" shall
35 terminate upon the maturity of the loan agreement after

1 refunding or refinancing. Upon adoption of the resolution
2 under this paragraph "b", the board shall comply with the
3 requirements of [section 297.36, subsection 1](#), paragraph "b".

4 Sec. 73. Section 298.2, subsection 3, Code 2023, is amended
5 to read as follows:

6 3. The board of directors of a school district may certify
7 for levy by April ~~15~~ 30 of a school year a tax on all taxable
8 property in the school district for the regular physical plant
9 and equipment levy.

10 Sec. 74. Section 298.2, subsection 4, paragraph b, Code
11 2023, is amended to read as follows:

12 b. If a combination of a property tax and income surtax is
13 used, by April ~~15~~ 30 of the previous school year, the board
14 shall certify the percent of the income surtax to be imposed
15 and the amount to be raised to the department of management
16 and the department of management shall establish the rate of
17 the property tax and income surtax for the school year. The
18 physical plant and equipment property tax and income surtax
19 shall be levied or imposed, collected, and paid to the school
20 district in the manner provided for the instructional support
21 program in [sections 257.21 through 257.26](#).

22 Sec. 75. Section 298.4, subsection 1, unnumbered paragraph
23 1, Code 2023, is amended to read as follows:

24 The board of directors of a school district may certify for
25 levy by April ~~15~~ 30 of a school year, a tax on all taxable
26 property in the school district for a district management levy.
27 The revenue from the tax levied in [this section](#) shall be placed
28 in the district management levy fund of the school district.
29 The district management levy shall be expended only for the
30 following purposes:

31 Sec. 76. Section 298.10, subsection 1, Code 2023, is amended
32 to read as follows:

33 1. The board of directors of a school district may certify
34 for levy by April ~~15~~ 30 of a school year, a tax on all taxable
35 property in the school district in order to raise an amount

1 for a necessary cash reserve for a school district's general
2 fund. The amount raised for a necessary cash reserve does not
3 increase a school district's authorized expenditures as defined
4 in [section 257.7](#).

5 Sec. 77. Section 300.2, subsection 2, Code 2023, is amended
6 to read as follows:

7 2. If a majority of the votes cast upon the proposition is
8 in favor of the proposition, the board shall certify the amount
9 required for a fiscal year to the county board of supervisors
10 by April ~~15~~ 30 of the preceding fiscal year. The board of
11 supervisors shall levy the amount certified. The amount shall
12 be placed in the public education and recreation levy fund of
13 the district and shall be used only for the purposes specified
14 in [this chapter](#).

15 Sec. 78. Section 303.66, subsection 2, Code 2023, is amended
16 to read as follows:

17 2. Taxes levied by the board shall be certified on or
18 before ~~the first day of March~~ April 30 to the county auditor
19 of each county where any of the property included within the
20 territorial limits of the land use district is located, and
21 shall be placed upon the tax list for the current year. The
22 county treasurer shall collect the taxes in the same manner as
23 other taxes. When delinquent, the taxes shall draw the same
24 interest and penalties as other taxes. All taxes so levied and
25 collected shall be paid over to the treasurer of the district.

26 Sec. 79. Section 309.22, subsection 1, Code 2023, is amended
27 to read as follows:

28 1. On or before ~~the fifteenth day of April~~ May 15 of
29 each year the board of supervisors, with the assistance of
30 the county engineer, shall, subject to the approval of the
31 department, adopt a secondary road construction program which
32 shall include a project accomplishment list for the next
33 fiscal year, and a project priority list for the succeeding
34 four fiscal years based upon the construction funds, local
35 secondary and farm-to-market, estimated to be available for the

1 period. Subject to departmental approval, any project on the
2 approved priority list may be advanced to and constructed in
3 the accomplishment year and the project accomplishment list may
4 be revised due to unforeseen conditions.

5 Sec. 80. Section 331.422, unnumbered paragraph 1, Code
6 2023, is amended to read as follows:

7 Subject to [this section](#) and [sections 331.423 through 331.426](#)
8 or as otherwise provided by state law, the board of each county
9 shall certify property taxes annually at its ~~March~~ April
10 session to be levied for county purposes as follows:

11 Sec. 81. Section 331.434, unnumbered paragraph 1, Code
12 2023, is amended to read as follows:

13 Annually, the board of each county, subject to section
14 331.403, subsection 4, [sections 331.423 through 331.426](#),
15 ~~section 331.433A~~, the applicable portions of chapter 24, and
16 other applicable state law, shall prepare and adopt a budget,
17 certify taxes, and provide appropriations as follows:

18 Sec. 82. Section 331.434, subsection 3, Code 2023, is
19 amended to read as follows:

20 3. Following, and not until, ~~adoption of the resolution~~
21 ~~under [section 331.433A](#)~~, the requirements of section 24.2A are
22 completed, the board shall set a time and place for a public
23 hearing on the budget before the final certification date and
24 shall publish notice of the hearing not less than ten nor more
25 than twenty days prior to the hearing in the county newspapers
26 selected under [chapter 349](#). A summary of the proposed budget
27 and a description of the procedure for protesting the county
28 budget under [section 331.436](#), in the form prescribed by the
29 director of the department of management, shall be included
30 in the notice. Proof of publication of the notice under this
31 subsection 3 ~~and a copy of the resolution adopted under section~~
32 ~~331.433A~~ shall be filed with and preserved by the county
33 auditor. A levy is not valid unless and until the notice is
34 published and ~~the notice and resolution adopted under section~~
35 ~~331.433A are filed~~ individual statements under section 24.2A

1 are mailed. The department of management shall prescribe the
2 form for the public hearing notice for use by counties.

3 Sec. 83. Section 331.434, subsection 5, paragraph a, Code
4 2023, is amended to read as follows:

5 a. After the hearing, the board shall adopt by resolution
6 a budget and certificate of taxes for the next fiscal year
7 and shall direct the auditor to properly certify and file the
8 budget and certificate of taxes as adopted. The board shall
9 not adopt a tax in excess of the estimate published ~~or the~~
10 ~~applicable amounts specified in the resolution adopted under~~
11 ~~section 331.433A~~, except a tax which is approved by a vote of
12 the people, and a greater tax than that adopted shall not be
13 levied or collected. A county budget and certificate of taxes
14 adopted for the following fiscal year becomes effective on the
15 first day of that year.

16 Sec. 84. Section 331.434, subsection 7, Code 2023, is
17 amended to read as follows:

18 7. Taxes levied by a county whose budget is certified after
19 ~~March 31~~ April 30 shall be limited to the prior year's budget
20 amount. However, this penalty may be waived by the director
21 of the department of management if the county demonstrates
22 that the ~~March 31~~ deadline was missed because of circumstances
23 beyond the control of the county.

24 Sec. 85. Section 331.435, subsection 2, Code 2023, is
25 amended to read as follows:

26 2. The board shall prepare and adopt a budget amendment in
27 the same manner as the original budget as provided in section
28 331.434, but excluding the requirements for ~~adoption of the~~
29 ~~resolution under section 331.433A~~ mailing individual statements
30 under section 24.2A, and the amendment is subject to protest as
31 provided in section 331.436, except that the director of the
32 department of management may by rule provide that amendments
33 of certain types or up to certain amounts may be made without
34 public hearing and without being subject to protest. A county
35 budget for the ensuing fiscal year shall be amended by May 31

1 to allow time for a protest hearing to be held and a decision
2 rendered before June 30. An amendment of a budget after May
3 31 which is properly appealed but without adequate time for
4 hearing and decision before June 30 is void.

5 Sec. 86. Section 331.436, Code 2023, is amended to read as
6 follows:

7 **331.436 Protest.**

8 Protests to the adopted budget must be made in accordance
9 with [sections 24.27 through 24.32](#) as if the county were the
10 municipality under those sections except that the protest must
11 be filed no later than ~~April~~ May 10 and the number of people
12 necessary to file a protest under [this section](#) shall not be
13 less than one hundred.

14 Sec. 87. Section 347.13, subsection 12, Code 2023, is
15 amended to read as follows:

16 12. Fix the amount necessary for the improvement and
17 maintenance of the hospital and for support of ambulance
18 service during the ensuing fiscal year, and certify the amount
19 to the county auditor before ~~March 15~~ April 30 of each year,
20 subject to any limitation in [section 347.7](#).

21 Sec. 88. Section 358.18, subsection 2, as amended by 2023
22 Iowa Acts, House File 541, section 1, if enacted, is amended
23 to read as follows:

24 2. All taxes thus levied by the board of trustees shall
25 be certified by the clerk on or before ~~March 15~~ April 30 to
26 the county auditor of each county wherein any of the property
27 included within the territorial limits of the sanitary district
28 is located, and shall be placed upon the tax list for the
29 current fiscal year by the auditor or auditors. The county
30 treasurer, or treasurers, of more than one county, shall
31 collect all taxes so levied in the same manner as other taxes,
32 and when delinquent the taxes shall draw the same interest.
33 All taxes levied and collected shall be paid over by the
34 officer collecting the taxes to the treasurer of the sanitary
35 district.

1 Sec. 89. Section 358C.14, subsection 2, Code 2023, is
2 amended to read as follows:

3 2. All taxes thus levied by the board shall be certified by
4 the clerk on or before ~~March 1~~ April 30 to the county auditor
5 of each county in which any of the property included within
6 the territorial limits of the district is located, and shall
7 be placed upon the tax list for the current fiscal year by the
8 auditor. The county treasurer of more than one county shall
9 collect all taxes so levied in the same manner as other taxes,
10 and when delinquent the taxes shall draw the same interest.
11 All taxes levied and collected shall be paid over by the
12 officer collecting the taxes to the treasurer of the district.

13 Sec. 90. Section 359.49, subsections 7 and 9, Code 2023, are
14 amended to read as follows:

15 7. After the meeting on the proposed budget, the board of
16 trustees shall adopt by resolution a budget for at least the
17 next fiscal year, and the clerk shall certify the necessary
18 tax levy for the next fiscal year to the county auditor and
19 the county board of supervisors by ~~March 15~~ April 30. The tax
20 levy certified may be less than but shall not be more than
21 the amount estimated in the proposed budget submitted at the
22 meeting. Two copies each of the detailed budget as adopted and
23 of the certified tax levy must be transmitted to the county
24 auditor by ~~March 15~~ April 30.

25 9. Taxes from a township levy shall be collected but not
26 disbursed by the county to a township until copies of the
27 township budget are transmitted to the county auditor as
28 required in [subsection 7](#). If a township fails to certify
29 property taxes by ~~March 15~~ April 30, the amount of taxes
30 collected by the county for the township shall be the amount
31 collected for the township in the previous fiscal year to the
32 extent that it does not exceed the applicable levy rate limits
33 in [this chapter](#). However, that amount may not exceed the
34 amount the township could collect based on property assessments
35 for the fiscal year for which the township failed to certify

1 property taxes.

2 Sec. 91. Section 384.2, subsection 1, Code 2023, is amended
3 to read as follows:

4 1. Except as otherwise provided for special charter cities,
5 a city's fiscal year shall be as provided in section 24.2,
6 subsection 3. All city property taxes must be certified by
7 a city to the county auditor on or before ~~March 31~~ April
8 30 of each year, unless otherwise provided by state law.
9 However, municipal utilities, if not supported by taxation
10 or the proceeds of outstanding indebtedness payable from
11 taxes may, with the council's consent, choose to operate on a
12 fiscal year which is the calendar year. The receipt by the
13 utility of payments from other governmental funds for public
14 fire protection, street lighting, or other public use of the
15 utility's services shall not be deemed support by taxation.
16 After notice and hearing in the same manner as required for the
17 city's regular budget under [section 384.16](#), the utility budget
18 must be approved by resolution of the council not later than
19 twenty days prior to the beginning of the calendar year for
20 which the budget applies.

21 Sec. 92. Section 384.16, unnumbered paragraph 1, Code 2023,
22 is amended to read as follows:

23 Annually, a city that has satisfied the requirements of
24 ~~[section 384.15A](#)~~ and [section 384.22, subsection 3](#), and the
25 applicable portions of chapter 24, shall prepare and adopt a
26 budget, and shall certify taxes as follows:

27 Sec. 93. Section 384.16, subsections 3, 5, and 6, Code 2023,
28 are amended to read as follows:

29 3. Following, and not until, ~~adoption of the resolution~~
30 ~~under [section 384.15A](#)~~, requirements of section 24.2A are
31 completed, the council shall set a time and place for public
32 hearing on the budget before the final certification date and
33 shall publish notice of the hearing not less than ten nor more
34 than twenty days before the hearing in a newspaper published
35 at least once weekly and having general circulation in the

1 city. However, if the city has a population of two hundred
2 or less, publication may be made by posting in three public
3 places in the city. A summary of the proposed budget and a
4 description of the procedure for protesting the city budget
5 under [section 384.19](#), in the form prescribed by the director of
6 the department of management, shall be included in the notice.
7 Proof of publication of the notice under [this subsection 3](#) and
8 ~~a copy of the resolution adopted under [section 384.15A](#)~~ must be
9 filed with the county auditor. The department of management
10 shall prescribe the form for the public hearing notice for use
11 by cities.

12 5. After the hearing, the council shall adopt by resolution
13 a budget for at least the next fiscal year, and the clerk
14 shall certify the necessary tax levy for the next fiscal year
15 to the county auditor and the county board of supervisors.
16 The tax levy certified may be less than but not more than
17 the amount estimated in the proposed budget submitted at
18 the final hearing ~~or the applicable amount specified in the~~
19 ~~resolution adopted under [section 384.15A](#)~~, unless an additional
20 tax levy is approved at a city election. Two copies each of
21 the detailed budget as adopted and of the tax certificate must
22 be transmitted to the county auditor, who shall complete the
23 certificates and transmit a copy of each to the department of
24 management.

25 6. Taxes levied by a city whose budget is certified after
26 ~~March 31~~ April 30 shall be limited to the prior year's budget
27 amount. However, this penalty may be waived by the director of
28 the department of management if the city demonstrates that the
29 ~~March 31~~ deadline was missed because of circumstances beyond
30 the control of the city.

31 Sec. 94. Section 384.17, Code 2023, is amended to read as
32 follows:

33 **384.17 Levy by county.**

34 At the time required by law, the county board of supervisors
35 shall levy the taxes necessary for each city fund for the

1 following fiscal year. The levy must be as shown in the
2 adopted city budget and as certified by the clerk, subject to
3 any changes made after a protest hearing, and any additional
4 tax rates approved at a city election. A city levy is not valid
5 until proof of publication or posting of notice of a budget
6 hearing under [section 384.16, subsection 3](#), and ~~the notice and~~
7 ~~resolution adopted under [section 384.15A](#)~~ are is filed with
8 the county auditor and individual statements are mailed under
9 section 24.2A.

10 Sec. 95. Section 384.18, subsection 2, Code 2023, is amended
11 to read as follows:

12 2. A budget amendment must be prepared and adopted in the
13 same manner as the original budget, as provided in section
14 384.16, excluding the requirement for the mailing of individual
15 statements under section 24.2A, and is subject to protest as
16 provided in [section 384.19](#), except that the committee may by
17 rule provide that amendments of certain types or up to certain
18 amounts may be made without public hearing and without being
19 subject to protest. A city budget shall be amended by May
20 31 of the current fiscal year to allow time for a protest
21 hearing to be held and a decision rendered before June 30. The
22 amendment of a budget after May 31, which is properly appealed
23 but without adequate time for hearing and decision before June
24 30 is void.

25 Sec. 96. REPEAL. Sections 331.433A and 384.15A, Code 2023,
26 are repealed.

27 Sec. 97. IMPLEMENTATION. Section 25B.2, subsection 3,
28 shall not apply to this division of this Act.

29 Sec. 98. APPLICABILITY. This division of this Act applies
30 to political subdivision budgets for fiscal years beginning on
31 or after July 1, 2024.

32 DIVISION XI

33 DRIVER'S LICENSES AND NONOPERATOR'S IDENTIFICATION CARDS

34 Sec. 99. Section 321M.9, subsection 1, paragraph a, Code
35 2023, is amended by adding the following new subparagraph:

1 NEW SUBPARAGRAPH. (4) The ten-dollar convenience fee
2 collected pursuant to subsection 1A.

3 Sec. 100. Section 321M.9, Code 2023, is amended by adding
4 the following new subsection:

5 NEW SUBSECTION. 1A. *Convenience fee.* A county authorized
6 to issue driver's licenses under this chapter may charge, in
7 addition to any other fee imposed by law, a convenience fee for
8 the issuance or renewal of a driver's license or nonoperator's
9 identification card to a person who is not a resident of the
10 county, unless that person pays property tax to the county
11 and provides proof of payment such as a receipt as provided
12 in section 445.5, subsection 6, or another form of proof as
13 determined by the county. The convenience fee shall be ten
14 dollars.

15 DIVISION XII

16 WRITING FEES

17 Sec. 101. Section 321G.27, subsection 1, paragraphs a, b,
18 and c, Code 2023, are amended by striking the paragraphs.

19 Sec. 102. Section 321G.27, subsection 1, Code 2023, is
20 amended by adding the following new paragraph:

21 NEW PARAGRAPH. *od.* The county recorder shall collect
22 a writing fee of two dollars for each privilege under this
23 chapter.

24 Sec. 103. Section 321G.29, subsection 3, Code 2023, is
25 amended to read as follows:

26 3. An owner of a snowmobile shall apply to the county
27 recorder for issuance of a certificate of title within thirty
28 days after acquisition. The application shall be on forms
29 the department prescribes and accompanied by the required fee
30 specified in section 321G.30 and the writing fee specified in
31 section 321G.27. The application shall include a certification
32 signed in writing containing substantially the representation
33 that statements made are true and correct to the best of the
34 applicant's knowledge, information, and belief, under penalty
35 of perjury. The application shall contain the date of sale

1 and gross price of the snowmobile or the fair market value if
2 no sale immediately preceded the transfer and any additional
3 information the department requires. If the application is
4 made for a snowmobile last previously registered or titled in
5 another state or foreign country, the application shall contain
6 this information and any other information the department
7 requires.

8 Sec. 104. Section 321G.31, Code 2023, is amended to read as
9 follows:

10 **321G.31 Transfer or repossession by operation of law.**

11 1. If ownership of a snowmobile is transferred by
12 operation of law, such as by inheritance, order in bankruptcy,
13 insolvency, replevin, or execution sale, the transferee, within
14 thirty days after acquiring the right to possession of the
15 snowmobile, shall mail or deliver to the county recorder of
16 the transferee's county of residence satisfactory proof of
17 ownership as the county recorder requires, together with an
18 application for a new certificate of title, and the required
19 fee, plus the writing fee specified in section 321G.27.

20 However, if the transferee is the surviving spouse of the
21 deceased owner, the county recorder shall waive the required
22 fee fees.

23 2. If a lienholder repossesses a snowmobile by operation of
24 law and holds it for resale, the lienholder shall secure a new
25 certificate of title and shall pay the required fee, plus the
26 writing fee specified in section 321G.27.

27 Sec. 105. Section 321G.32, subsection 1, Code 2023, is
28 amended by adding the following new paragraph:

29 NEW PARAGRAPH. *c.* The application shall be accompanied by
30 the writing fee specified in section 321G.27.

31 Sec. 106. Section 321I.29, subsection 1, paragraphs a, b,
32 and c, Code 2023, are amended by striking the paragraphs.

33 Sec. 107. Section 321I.29, subsection 1, Code 2023, is
34 amended by adding the following new paragraph:

35 NEW PARAGRAPH. *od.* The county recorder shall collect

1 a writing fee of two dollars for each privilege under this
2 chapter.

3 Sec. 108. Section 321I.31, subsection 3, Code 2023, is
4 amended to read as follows:

5 3. An owner of an all-terrain vehicle shall apply to
6 the county recorder for issuance of a certificate of title
7 within thirty days after acquisition. The application shall
8 be on forms the department prescribes and accompanied by the
9 required fee specified in section 321I.32 and the writing fee
10 specified in section 321I.29. The application shall include a
11 certification signed in writing containing substantially the
12 representation that statements made are true and correct to the
13 best of the applicant's knowledge, information, and belief,
14 under penalty of perjury. The application shall contain the
15 date of sale and gross price of the all-terrain vehicle or the
16 fair market value if no sale immediately preceded the transfer
17 and any additional information the department requires. If the
18 application is made for an all-terrain vehicle last previously
19 registered or titled in another state or foreign country,
20 the application shall contain this information and any other
21 information the department requires.

22 Sec. 109. Section 321I.33, Code 2023, is amended to read as
23 follows:

24 **321I.33 Transfer or repossession by operation of law.**

25 1. If ownership of an all-terrain vehicle is transferred by
26 operation of law, such as by inheritance, order in bankruptcy,
27 insolvency, replevin, or execution sale, the transferee,
28 within thirty days after acquiring the right to possession of
29 the all-terrain vehicle, shall mail or deliver to the county
30 recorder of the transferee's county of residence satisfactory
31 proof of ownership as the county recorder requires, together
32 with an application for a new certificate of title, and
33 the required fee, plus the writing fee specified in section
34 321I.29. However, if the transferee is the surviving spouse
35 of the deceased owner, the county recorder shall waive the

1 required fee fees.

2 2. If a lienholder repossesses an all-terrain vehicle by
3 operation of law and holds it for resale, the lienholder shall
4 secure a new certificate of title and shall pay the required
5 fee, plus the writing fee specified in section 321I.29.

6 Sec. 110. Section 321I.34, subsection 1, Code 2023, is
7 amended by adding the following new paragraph:

8 NEW PARAGRAPH. c. The application shall be accompanied by
9 the writing fee specified in section 321I.29.

10 Sec. 111. Section 462A.53, Code 2023, is amended to read as
11 follows:

12 **462A.53 Amount of writing fees.**

13 A writing fee of ~~one dollar and twenty-five cents~~ two dollars
14 for each privilege shall be collected by the county recorder.

15 Sec. 112. Section 462A.77, subsection 4, Code 2023, is
16 amended to read as follows:

17 4. Every owner of a vessel subject to titling under this
18 chapter shall apply to the county recorder for issuance of a
19 certificate of title for the vessel within thirty days after
20 acquisition. The application shall be on forms the department
21 prescribes, and accompanied by the required fee specified
22 in section 462A.78 and the writing fee specified in section
23 462A.53. The application shall be signed and shall include a
24 certification signed in writing containing substantially the
25 representation that statements made are true and correct to the
26 best of the applicant's knowledge, information, and belief,
27 under penalty of perjury. The application shall contain
28 the date of sale and gross price of the vessel or the fair
29 market value if no sale immediately preceded the transfer, and
30 any additional information the department requires. If the
31 application is made for a vessel last previously registered or
32 titled in another state or foreign country, it shall contain
33 this information and any other information the department
34 requires.

35 Sec. 113. Section 462A.82, subsections 1 and 2, Code 2023,

1 are amended to read as follows:

2 1. If ownership of a vessel is transferred by operation of
3 law, such as by inheritance, order in bankruptcy, insolvency,
4 replevin, execution sale, or in compliance with [section 578A.7](#),
5 the transferee, within thirty days after acquiring the right
6 to possession of the vessel by operation of law, shall mail or
7 deliver to the county recorder satisfactory proof of ownership
8 as the county recorder requires, together with an application
9 for a new certificate of title, and the required fee, plus the
10 writing fee specified in section 462A.53. However, if the
11 transferee is the surviving spouse of the deceased owner, the
12 county recorder shall waive the required fee fees. A title tax
13 is not required on these transactions.

14 2. If a lienholder repossesses a vessel by operation of
15 law and holds it for resale, the lienholder shall secure a new
16 certificate of title and shall pay the required fee, plus the
17 writing fee specified in section 462A.53.

18 Sec. 114. Section 462A.84, subsection 1, Code 2023, is
19 amended by adding the following new paragraph:

20 NEW PARAGRAPH. *c*. The application shall be accompanied by
21 the writing fee specified in section 462A.53.

22 DIVISION XIII

23 BOND ELECTIONS

24 Sec. 115. Section 28E.16, Code 2023, is amended to read as
25 follows:

26 **28E.16 Election for bonds.**

27 When bonds which require a vote of the people are to be
28 issued for financing joint facilities of a county and one or
29 more cities within the county, pursuant to an agreement made
30 under the authority of [this chapter](#), or pursuant to other
31 provisions of law, the board of supervisors and the council of
32 each city shall arrange for a single election on the question
33 of issuing the bonds, but if the county and the cities are
34 proposing to make separate bond issues, the ballot shall
35 contain separate questions, one to be voted upon by all voters

1 of the county, and one or more to be voted upon only by the
2 voters of the city which is to make a separate bond issue. All
3 elections on the question of issuing the bonds shall be held on
4 the date specified in section 39.2, subsection 4, paragraph "d".

5 Sec. 116. Section 39.2, subsection 4, Code 2023, is amended
6 to read as follows:

7 4. Unless otherwise provided by law, special elections on
8 public measures are limited to the following dates:

9 a. ~~For~~ Except as provided in paragraph "d", for a county, in
10 an odd-numbered year, the first Tuesday in March, the second
11 Tuesday in September, or the first Tuesday after the first
12 Monday in November. For a county, in an even-numbered year,
13 the first Tuesday in March, the second Tuesday in September, or
14 the first Tuesday after the first Monday in November.

15 b. ~~For~~ Except as provided in paragraph "d", for a city, in
16 an odd-numbered year, the first Tuesday in March, the second
17 Tuesday in September, or the first Tuesday after the first
18 Monday in November. For a city, in an even-numbered year, the
19 first Tuesday in March or the second Tuesday in September.

20 c. ~~For~~ Except as provided in paragraph "d", for a school
21 district or merged area, in the odd-numbered year, the first
22 Tuesday in March, the second Tuesday in September, or the first
23 Tuesday after the first Monday in November. For a school
24 district or merged area, in the even-numbered year, the first
25 Tuesday in March, or the second Tuesday in September.

26 d. For any political subdivision of this state, if the
27 special election is in whole or in part for the question of
28 issuing bonds or other indebtedness, the first Tuesday after
29 the first Monday in November.

30 Sec. 117. NEW SECTION. 39.5 Notice of bond election.

31 In addition to any other notice related to the election
32 required by law to be published, posted, or provided, if the
33 election is subject to section 39.2, subsection 4, paragraph
34 "d", the commissioner shall not less than ten nor more than
35 twenty days before the day of each election mail to each

1 registered voter of the applicable jurisdiction a notice of the
2 election that includes the full text of the public measure to
3 be voted upon at the election.

4 Sec. 118. Section 75.1, subsection 1, paragraph a, Code
5 2023, is amended to read as follows:

6 a. When a proposition to authorize an issuance of bonds
7 by a county, township, school corporation, city, or by any
8 local board or commission, is submitted to the electors, such
9 proposition shall not be deemed carried or adopted, anything
10 in the statutes to the contrary notwithstanding, unless the
11 vote in favor of such authorization is equal to at least sixty
12 percent of the total vote cast for and against said proposition
13 at said election. All elections on such proposition shall
14 be held on the date specified in section 39.2, subsection 4,
15 paragraph "d".

16 Sec. 119. Section 75.1, subsection 2, Code 2023, is amended
17 by striking the subsection.

18 Sec. 120. Section 279.39, Code 2023, is amended to read as
19 follows:

20 **279.39 School buildings.**

21 The board of any school corporation shall establish
22 attendance centers and provide suitable buildings for each
23 school in the district and may at the regular or a special
24 meeting resolve to submit to the registered voters of the
25 district at an election held on a date specified in section
26 39.2, subsection 4, ~~paragraph "e"~~, the question of voting a tax
27 or authorizing the board to issue bonds, or both.

28 Sec. 121. Section 296.3, Code 2023, is amended to read as
29 follows:

30 **296.3 Election called.**

31 Within ten days of receipt of a petition filed under section
32 296.2, the president of the board of directors shall call a
33 meeting of the board. The meeting shall be held within thirty
34 days after the petition was received. At the meeting, the
35 board shall call the election, fixing the time of the election.

1 ~~which may be at the time and place of holding the regular~~
2 ~~school election~~ as required by section 39.2, subsection 4,
3 paragraph "d". However, if the board determines by unanimous
4 vote that the proposition or propositions requested by a
5 petition to be submitted at an election are grossly unrealistic
6 or contrary to the needs of the school district, no election
7 shall be called. If more than one petition has been received
8 by the time the board meets to consider the petition triggering
9 the meeting, the board shall act upon the petitions in the
10 order they were received at the meeting called to consider the
11 initial petition. The decision of the board may be appealed to
12 the state board of education as provided in [chapter 290](#). The
13 president shall notify the county commissioner of elections of
14 the time of the election.

15 Sec. 122. Section 298.21, unnumbered paragraph 1, Code
16 2023, is amended to read as follows:

17 The board of directors of any school corporation when
18 authorized by the voters at an election held on a date
19 specified in [section 39.2, subsection 4](#), paragraph ~~"e"~~ "d",
20 may issue the negotiable, interest-bearing school bonds of the
21 corporation for borrowing money for any or all of the following
22 purposes:

23 Sec. 123. Section 331.442, subsection 3, Code 2023, is
24 amended to read as follows:

25 3. a. All elections held pursuant to this section shall
26 be held on the date specified in section 39.2, subsection 4,
27 paragraph "d".

28 b. Notice of the election shall be given by publication as
29 specified in [section 331.305](#). At the election the ballot used
30 for the submission of the proposition shall be in substantially
31 the form for submitting special questions at general elections.

32 Sec. 124. Section 346.27, subsection 10, paragraph a, Code
33 2023, is amended to read as follows:

34 a. After the incorporation of an authority, and before the
35 sale of any issue of revenue bonds, except refunding bonds, the

1 authority shall submit to the voters the question of whether
2 the authority shall issue and sell revenue bonds. The ballot
3 shall state the amount of the bonds and the purposes for
4 which the authority is incorporated. All registered voters
5 of the county shall be entitled to vote on the question. The
6 question ~~may~~ shall be submitted at an election held on a the
7 date specified in [section 39.2, subsection 4](#), paragraph ~~"a"~~ or
8 ~~"b"~~, as applicable "d". An affirmative vote of a majority of
9 the votes cast on the question is required to authorize the
10 issuance and sale of revenue bonds.

11 Sec. 125. Section 357C.10, Code 2023, is amended to read as
12 follows:

13 **357C.10 Bonds in anticipation of revenue.**

14 Benefited street lighting districts may anticipate the
15 collection of taxes by the levy herein provided, and to carry
16 out the purposes of [this chapter](#) may issue bonds payable
17 in not more than ten equal installments, with the rate of
18 interest thereon not exceeding that permitted by [chapter 74A](#).
19 No indebtedness shall be incurred under [this chapter](#) until
20 authorized by an election. Such election shall be held and
21 notice given in the same manner as the election provided herein
22 for the authorization of a tax levy, and the same sixty percent
23 vote shall be necessary to authorize indebtedness. ~~Both~~
24 Subject to section 39.2, subsection 4, both propositions may be
25 submitted to the voters in the same election.

26 Sec. 126. Section 357D.11, Code 2023, is amended to read as
27 follows:

28 **357D.11 Bonds in anticipation of revenue.**

29 A district may anticipate the collection of taxes by the
30 levy authorized in [this chapter](#), and to carry out the purposes
31 of [this chapter](#) may issue bonds payable in not more than ten
32 equal installments with the rate of interest not exceeding
33 that permitted by [chapter 74A](#). An indebtedness shall not be
34 incurred under [this chapter](#) until authorized by an election.
35 The election shall be held and notice given in the same manner

1 as provided in [section 357D.8](#), and the same sixty percent vote
2 shall be necessary to authorize indebtedness. ~~Both~~ Subject to
3 section 39.2, subsection 4, both propositions may be submitted
4 to the voters at the same election.

5 Sec. 127. Section 357E.11, Code 2023, is amended to read as
6 follows:

7 **357E.11 Bonds in anticipation of revenue.**

8 A district, other than a combined district, may anticipate
9 the collection of taxes by the levy authorized in [this chapter](#),
10 and to carry out the purposes of [this chapter](#) may issue bonds
11 payable in not more than twenty equal installments with the
12 rate of interest not exceeding that permitted by [chapter 74A](#).
13 An indebtedness shall not be incurred under [this section](#)
14 until authorized by an election. The election shall be held
15 and notice given in the same manner as provided in section
16 357E.8, and the same majority vote is necessary to authorize
17 indebtedness. ~~Both~~ Subject to section 39.2, subsection 4,
18 both propositions may be submitted to the voters at the same
19 election.

20 Sec. 128. Section 357E.11A, subsection 3, Code 2023, is
21 amended to read as follows:

22 3. Except for the issuance of refunding bonds, an
23 indebtedness shall not be incurred under [this section](#) until
24 authorized by an election. The election shall be held and
25 notice given in the same manner as provided in [section 357E.8](#),
26 except that a proposition to authorize indebtedness is
27 approved if sixty percent of those voting on the proposition
28 vote in favor of the proposition. A Subject to section
29 39.2, subsection 4, a proposition for the authorization
30 of indebtedness may be submitted to the voters at the same
31 election as the election under [section 357E.8](#).

32 Sec. 129. Section 357F.11, Code 2023, is amended to read as
33 follows:

34 **357F.11 Bonds in anticipation of revenue.**

35 A district may anticipate the collection of taxes authorized

1 in [this chapter](#), and to carry out the purposes of [this chapter](#)
2 may issue bonds payable in not more than ten equal installments
3 with the rate of interest not exceeding that permitted by
4 chapter 74A. An indebtedness shall not be incurred under this
5 chapter until authorized by an election. The election shall
6 be held and notice given in the same manner as provided in
7 section 357F.8, and a sixty percent vote shall be necessary
8 to authorize indebtedness. ~~Both~~ Subject to section 39.2,
9 subsection 4, both propositions may be submitted to the voters
10 at the same election.

11 Sec. 130. Section 357G.11, Code 2023, is amended to read as
12 follows:

13 **357G.11 Bonds in anticipation of revenue.**

14 A district may anticipate the collection of taxes authorized
15 in [this chapter](#), and to carry out the purposes of [this chapter](#)
16 may issue bonds payable in not more than ten equal installments
17 with the rate of interest not exceeding that permitted by
18 chapter 74A. An indebtedness shall not be incurred under this
19 chapter until authorized by an election. The election shall
20 be held and notice given in the same manner as provided in
21 section 357G.8, and a sixty percent vote shall be necessary
22 to authorize indebtedness. ~~Both~~ Subject to section 39.2,
23 subsection 4, both propositions may be submitted to the voters
24 at the same election.

25 Sec. 131. Section 357I.12, Code 2023, is amended to read as
26 follows:

27 **357I.12 Bonds in anticipation of revenue.**

28 A district may anticipate the collection of taxes by the
29 levy authorized in [this chapter](#), and to carry out the purposes
30 of [this chapter](#) may issue bonds payable in not more than ten
31 equal installments with the rate of interest not exceeding
32 that permitted by [chapter 74A](#). An indebtedness shall not be
33 incurred under [this chapter](#) until authorized by an election.
34 The election shall be held and notice given in the same manner
35 as provided in [section 357I.8](#), and the same sixty percent vote

1 shall be necessary to authorize indebtedness. ~~Both~~ Subject to
2 section 39.2, subsection 4, both propositions may be submitted
3 to the voters at the same election.

4 Sec. 132. Section 384.26, subsections 2 and 3, Code 2023,
5 are amended to read as follows:

6 2. Before the council may institute proceedings for the
7 issuance of bonds for a general corporate purpose, it shall
8 call a special ~~city~~ election to vote upon the question of
9 issuing the bonds. At the election the proposition must be
10 submitted in the following form:

11 Shall the (insert the name of the city) issue
12 its bonds in an amount not exceeding the amount of \$.... for
13 the purpose of?

14 3. a. All elections held pursuant to this section shall
15 be held on the date specified in section 39.2, subsection 4,
16 paragraph "d".

17 b. Notice of the election must be given by publication
18 as required by [section 49.53](#) in a newspaper of general
19 circulation in the city. At the election the ballot used for
20 the submission of the proposition must be in substantially the
21 form for submitting special questions at general elections.

22 Sec. 133. Section 394.2, subsection 1, Code 2023, is amended
23 to read as follows:

24 1. It shall not be necessary to submit to the voters the
25 proposition of issuing bonds for refunding purposes, but prior
26 to the issuance of bonds for other purposes the council shall
27 submit to the voters of the city ~~at a general election or a~~
28 ~~regular city election~~ on the date specified in section 39.2,
29 subsection 4, paragraph "d", the proposition of issuing the
30 bonds. Notice of the election on the proposition of issuing
31 bonds shall be published as required by [section 49.53](#). The
32 notice shall also state whether or not an admission fee is to
33 be charged by the zoo or zoological gardens.

34 Sec. 134. Section 423F.4, subsection 2, paragraph b, Code
35 2023, is amended to read as follows:

1 limitations and the amount of bonds issued for each such usage.

2 Sec. 138. Section 331.301, subsection 10, paragraph e,
3 subparagraph (1), Code 2023, is amended to read as follows:

4 (1) (a) The board must follow substantially the
5 authorization procedures of section 331.443 to authorize
6 a lease or lease-purchase contract for personal property
7 which is payable from the general fund. The board must
8 follow substantially the authorization procedures of section
9 331.443 to authorize a lease or lease-purchase contract for
10 real property which is payable from the general fund if the
11 principal amount of the lease-purchase contract does not exceed
12 the following limits:

13 (i) ~~Four~~ Five hundred twenty thousand dollars in a county
14 having a population of twenty-five thousand or less.

15 (ii) ~~Five~~ Six hundred fifty thousand dollars in a county
16 having a population of more than twenty-five thousand but not
17 more than fifty thousand.

18 (iii) ~~Six~~ Seven hundred eighty thousand dollars in a county
19 having a population of more than fifty thousand but not more
20 than one hundred thousand.

21 (iv) ~~Eight hundred~~ One million forty thousand dollars in a
22 county having a population of more than one hundred thousand
23 but not more than two hundred thousand.

24 (v) One million three hundred thousand dollars in a county
25 having a population of more than two hundred thousand.

26 (b) However, if the principal amount of a lease or
27 lease-purchase contract pursuant to this subparagraph (1) is
28 less than ~~twenty-five~~ thirty-two thousand five hundred dollars,
29 the board may authorize the lease or lease-purchase contract
30 without following the authorization procedures of section
31 331.443.

32 Sec. 139. Section 331.402, subsection 3, paragraph d,
33 subparagraph (1), subparagraph divisions (a), (b), (c), (d),
34 and (e), Code 2023, are amended to read as follows:

35 (a) ~~Four~~ Five hundred twenty thousand dollars in a county

1 having a population of twenty-five thousand or less.

2 (b) ~~Five~~ Six hundred fifty thousand dollars in a county
3 having a population of more than twenty-five thousand but not
4 more than fifty thousand.

5 (c) ~~Six~~ Seven hundred eighty thousand dollars in a county
6 having a population of more than fifty thousand but not more
7 than one hundred thousand.

8 (d) ~~Eight hundred~~ One million forty thousand dollars in a
9 county having a population of more than one hundred thousand
10 but not more than two hundred thousand.

11 (e) One million three hundred thousand dollars in a county
12 having a population of more than two hundred thousand.

13 Sec. 140. Section 331.403, subsection 1, Code 2023, is
14 amended to read as follows:

15 1. Not later than December 1 of each year on forms and
16 pursuant to instructions prescribed by the department of
17 management, a county shall prepare an annual financial report
18 showing for each county fund the financial condition as of
19 June 30 and the results of operations for the year then ended.
20 Copies of the report shall be maintained as a public record at
21 the auditor's office and shall be filed with the director of
22 the department of management and with the auditor of state by
23 December 1. A summary of the report, in a form prescribed by
24 the director, shall be published by each county not later than
25 December 1 of each year in one or more newspapers which meet
26 the requirements of [section 618.14](#). Beginning with the annual
27 financial report filed by December 1, 2025, each report shall
28 include a list of bonds, notes, or other obligations issued
29 by the county during the most recently completed fiscal year,
30 and the applicable lists for other fiscal years beginning on
31 or after July 1, 2024, for which obligations remain unpaid,
32 payable from any source, including the amount of the issuance,
33 the project or purpose of the issuance, whether the issuance
34 was approved at election, eligible to be subject to a petition
35 for an election, or was exempt from approval at election as

1 the result of statutory exclusions based on population of
2 the county or amount of the issuance, and identification of
3 issuances from the fiscal year or prior fiscal years related
4 to the same project or purpose.

5 Sec. 141. Section 331.441, subsection 2, paragraph b,
6 subparagraph (5), subparagraph divisions (a), (b), (c), (d),
7 and (e), Code 2023, are amended to read as follows:

8 (a) ~~Six~~ Seven hundred eighty thousand dollars in a county
9 having a population of twenty-five thousand or less.

10 (b) ~~Seven~~ Nine hundred ~~fifty~~ seventy-five thousand dollars
11 in a county having a population of more than twenty-five
12 thousand but not more than fifty thousand.

13 (c) ~~Nine~~ One million one hundred seventy thousand dollars in
14 a county having a population of more than fifty thousand but
15 not more than one hundred thousand.

16 (d) One million ~~two~~ five hundred sixty thousand dollars in
17 a county having a population of more than one hundred thousand
18 but not more than two hundred thousand.

19 (e) One million ~~five~~ nine hundred fifty thousand dollars in
20 a county having a population of more than two hundred thousand.

21 Sec. 142. Section 331.442, subsection 2, paragraph a, Code
22 2023, is amended to read as follows:

23 a. The board shall publish notice of the proposal to issue
24 the bonds, including a statement of the amount and purpose
25 of the bonds, ~~and~~ a statement of the estimated cost of the
26 project for which the bonds are to be issued, and an estimate
27 of the annual increase in property taxes as the result of
28 the bond issuance on a residential property with an actual
29 value of one hundred thousand dollars. The notice shall be
30 published as provided in [section 331.305](#) with the minutes of
31 the meeting at which the board adopts a resolution to call a
32 county special election to vote upon the question of issuing
33 the bonds. The cost of the project, as published in the notice
34 pursuant to this paragraph, is an estimate and is not intended
35 to be binding on the board in later proceedings related to the

1 project.

2 Sec. 143. Section 331.442, subsection 5, paragraph a,
3 unnumbered paragraph 1, Code 2023, is amended to read as
4 follows:

5 Notwithstanding [subsection 2](#), a board, in lieu of calling
6 an election, may institute proceedings for the issuance of
7 bonds for a general county purpose by causing a notice of the
8 proposal to issue the bonds, including a statement of the
9 amount and purpose of the bonds, and the right to petition for
10 an election, to be published as provided in [section 331.305](#) at
11 least ten days prior to the meeting at which it is proposed
12 to take action for the issuance of the bonds subject to the
13 following population-based limitations, adjusted and published
14 annually in January by the department of management by applying
15 the percentage change in the consumer price index for all
16 urban consumers for the most recent available twelve-month
17 period published in the federal register by the United States
18 department of labor, bureau of labor statistics:

19 Sec. 144. Section 331.442, subsection 5, paragraph a,
20 subparagraphs (1), (2), and (3), Code 2023, are amended to read
21 as follows:

22 (1) In counties having a population of twenty thousand or
23 less, in an amount of not more than one hundred thirty thousand
24 dollars.

25 (2) In counties having a population of over twenty thousand
26 and not over fifty thousand, in an amount of not more than two
27 hundred sixty thousand dollars.

28 (3) In counties having a population of over fifty thousand,
29 in an amount of not more than three hundred ninety thousand
30 dollars.

31 Sec. 145. Section 331.442, subsection 5, Code 2023, is
32 amended by adding the following new paragraph:

33 NEW PARAGRAPH. *Ob.* Each county's population used to
34 determine the limitations of paragraph "a" shall be determined
35 by the greater of the county's population during the most

1 recent federal decennial census or the most recent population
2 estimate produced by the United States census bureau.

3 Sec. 146. Section 331.443, subsection 2, Code 2023, is
4 amended to read as follows:

5 2. Before the board may institute proceedings for the
6 issuance of bonds for an essential county purpose, a notice
7 of the proposed action, including a statement of the amount
8 and purposes of the bonds, an estimate of the annual increase
9 in property taxes as the result of the bond issuance on a
10 residential property with an actual value of one hundred
11 thousand dollars, and the time and place of the meeting at
12 which the board proposes to take action for the issuance of the
13 bonds, shall be published as provided in [section 331.305](#). At
14 the meeting, the board shall receive oral or written objections
15 from any resident or property owner of the county. After
16 all objections have been received and considered, the board,
17 at that meeting or a date to which it is adjourned, may take
18 additional action for the issuance of the bonds or abandon the
19 proposal to issue the bonds. Any resident or property owner
20 of the county may appeal the decision of the board to take
21 additional action to the district court of the county, within
22 fifteen days after the additional action is taken, but the
23 additional action of the board is final and conclusive unless
24 the court finds that the board exceeded its authority. The
25 provisions of [this subsection](#) with respect to notice, hearing,
26 and appeal, are in lieu of any other law.

27 Sec. 147. Section 384.22, subsection 1, Code 2023, is
28 amended to read as follows:

29 1. Not later than December 1 of each year, a city shall
30 publish an annual financial report as provided in section
31 362.3 containing a summary for the preceding fiscal year of
32 all collections and receipts, all accounts due the city,
33 and all expenditures, the current public debt of the city,
34 and the legal debt limit of the city for the current fiscal
35 year. The annual financial report shall be prepared on forms

1 and pursuant to instructions prescribed by the auditor of
2 state. Beginning with the annual financial report published by
3 December 1, 2025, each report shall include a list of bonds,
4 notes, or other obligations issued by the city during the most
5 recently completed fiscal year, and the applicable lists for
6 other fiscal years beginning on or after July 1, 2024, for
7 which obligations remain unpaid, payable from any source,
8 including the amount of the issuance, the project or purpose of
9 the issuance, whether the issuance was approved at election,
10 eligible to be subject to a petition for an election, or was
11 exempt from approval at election as the result of statutory
12 exclusions based on population of the city or amount of the
13 issuance, and identification of issuances from the fiscal year
14 or prior fiscal years related to the same project or purpose.

15 Sec. 148. Section 384.24A, subsection 4, paragraph a,
16 subparagraphs (1), (2), and (3), Code 2023, are amended to read
17 as follows:

18 (1) ~~Four~~ Five hundred twenty thousand dollars in a city
19 having a population of five thousand or less.

20 (2) ~~Seven~~ Nine hundred ten thousand dollars in a city having
21 a population of more than five thousand but not more than
22 seventy-five thousand.

23 (3) One million three hundred thousand dollars in a city
24 having a population of more than seventy-five thousand.

25 Sec. 149. Section 384.25, subsection 2, Code 2023, is
26 amended to read as follows:

27 2. Before the council may institute proceedings for the
28 issuance of bonds for an essential corporate purpose, a notice
29 of the proposed action, including a statement of the amount
30 and purposes of the bonds, and an estimate of the annual
31 increase in property taxes as the result of the bond issuance
32 on a residential property with an actual value of one hundred
33 thousand dollars, and the time and place of the meeting at
34 which the council proposes to take action for the issuance of
35 the bonds, must be published as provided in [section 362.3](#).

1 At the meeting, the council shall receive oral or written
2 objections from any resident or property owner of the city.
3 After all objections have been received and considered, the
4 council may, at that meeting or any adjournment thereof, take
5 additional action for the issuance of the bonds or abandon the
6 proposal to issue the bonds. Any resident or property owner
7 of the city may appeal the decision of the council to take
8 additional action to the district court of the county in which
9 any part of the city is located, within fifteen days after the
10 additional action is taken, but the additional action of the
11 council is final and conclusive unless the court finds that
12 the council exceeded its authority. The provisions of this
13 subsection with respect to notice, hearing, and appeal, are in
14 lieu of the provisions contained in [chapter 73A](#), or any other
15 law.

16 Sec. 150. Section 384.26, subsection 2, Code 2023, is
17 amended to read as follows:

18 2. a. The board shall publish notice of the proposal
19 to issue the bonds, including a statement of the amount and
20 purpose of the bonds, a statement of the estimated cost of the
21 project for which the bonds are to be issued, and an estimate
22 of the annual increase in property taxes as the result of
23 the bond issuance on a residential property with an actual
24 value of one hundred thousand dollars. The notice shall be
25 published as provided in section 362.3 with the minutes of
26 the meeting at which the council adopts a resolution to call
27 a special election to vote upon the question of issuing the
28 bonds. The cost of the project, as published in the notice
29 pursuant to this paragraph, is an estimate and is not intended
30 to be binding on the board in later proceedings related to the
31 project.

32 b. Before the council may institute proceedings for the
33 issuance of bonds for a general corporate purpose, it shall
34 call a special city election to vote upon the question of
35 issuing the bonds. At the election the proposition must be

1 submitted in the following form:

2 Shall the (insert the name of the city) issue
3 its bonds in an amount not exceeding the amount of \$.... for
4 the purpose of?

5 Sec. 151. Section 384.26, subsection 5, paragraph a,
6 unnumbered paragraph 1, Code 2023, is amended to read as
7 follows:

8 Notwithstanding the provisions of [subsection 2](#), a council
9 may, in lieu of calling an election, institute proceedings
10 for the issuance of bonds for a general corporate purpose by
11 causing a notice of the proposal to issue the bonds, including
12 a statement of the amount and purpose of the bonds, together
13 with the maximum rate of interest which the bonds are to bear,
14 and the right to petition for an election, to be published at
15 least once in a newspaper of general circulation within the
16 city at least ten days prior to the meeting at which it is
17 proposed to take action for the issuance of the bonds subject
18 to the following population-based limitations, adjusted and
19 published annually in January by the department of management
20 by applying the percentage change in the consumer price
21 index for all urban consumers for the most recent available
22 twelve-month period published in the federal register by the
23 United States department of labor, bureau of labor statistics:

24 Sec. 152. Section 384.26, subsection 5, paragraph a,
25 subparagraphs (1), (2), and (3), Code 2023, are amended to read
26 as follows:

27 (1) In cities having a population of five thousand or less,
28 in an amount of not more than ~~four~~ five hundred twenty thousand
29 dollars.

30 (2) In cities having a population of more than five thousand
31 and not more than seventy-five thousand, in an amount of not
32 more than ~~seven~~ nine hundred ten thousand dollars.

33 (3) In cities having a population in excess of seventy-five
34 thousand, in an amount of not more than one million three
35 hundred thousand dollars.

1 Sec. 153. Section 384.26, subsection 5, Code 2023, is
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. *Ob.* Each city's population used to determine
4 the limitations of paragraph "a" shall be determined by the
5 greater of the city's population during the most recent
6 federal decennial census or the most recent population estimate
7 produced by the United States census bureau.

8 Sec. 154. **EFFECTIVE DATE.** This division of this Act takes
9 effect July 1, 2024.>

10 2. Title page, by striking lines 1 through 5 and inserting
11 <An Act relating to local government property taxes, financial
12 authority, operations, and budgets, modifying certain
13 transit funding, property tax credits and exemptions, and
14 appropriations, requiring certain information related to
15 property taxation to be provided to property owners and
16 taxpayers, modifying provisions relating to fees for driver's
17 licenses and nonoperator's identification cards, modifying
18 provisions relating to certain writing fees, modifying certain
19 bonding procedures, making penalties applicable, and including
20 effective date, applicability, and retroactive applicability
21 provisions.>

COMMITTEE ON WAYS AND MEANS
DAN DAWSON, CHAIRPERSON