Legislative Services Agency
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Fiscal Services Division

Fiscal Update Article

Payments in Lieu of Property Taxes Task Force

September 29, 2026

Meeting

The Payments in Lieu of Property Taxes (PILOT) Task Force established by Division XIX of 2026 Iowa Acts, Senate File 2472 (Property Taxation Act), met for its first meeting on September 22, 2026, at the Iowa Capitol Building. The agenda for the meeting is available at the Department of Management (DOM) website.

Report Outline

The Task Force is required to submit a report on its findings and recommendations to the General Assembly by January 10, 2027. The report is required to include:

- An inventory of tax-exempt property.
- Interest and feasibility of county participation in such a program.
- Feasibility program structures.
- Possible methods for calculation of program payment amounts, not to exceed the proportionate amount of a county's budget for law enforcement, fire protection, and public works services.
- Implementation timelines and procedures.

Task Force Discussions

- The Task Force received an overview of the PILOT Task Force's responsibilities under SF 2472 and open records laws.
- The Iowa Department of Revenue (IDR) presented on the tax-exempt property in Iowa, PILOT background, and comparable programs in adjacent states.
- Members of the Task Force representing the Des Moines Metro and Polk County discussed potential impacts and solutions. These members were tasked with exploring solutions, which will be discussed at the next meeting.

Next Meeting

The Task Force's next meeting is anticipated for late October. The date, time, and location will be determined at a later date.

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