

# Budget Unit Brief

## FY 2017



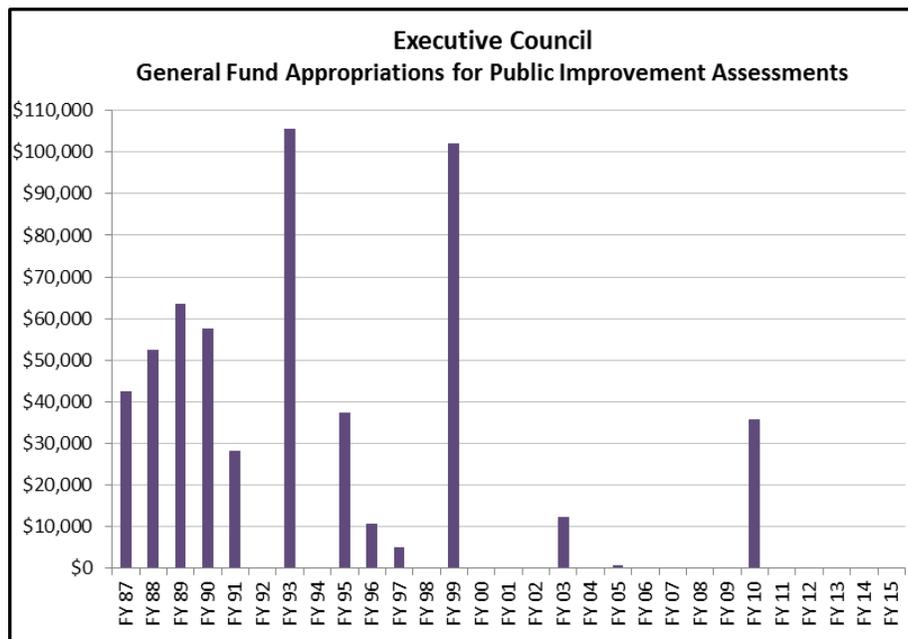
## Public Improvements

Iowa Code section [307.45](#) establishes a General Fund standing unlimited appropriation to pay for assessments imposed by local political subdivisions for public improvements made adjacent to property owned by the state. These improvements typically include repairs and upgrades to local streets and sewer and water systems.

Assessments by cities and counties for costs of public improvements that benefit property owned by the Iowa Department of Transportation (DOT) are paid directly from the state's Primary Road Fund rather than the State General Fund. The assessments are based on the portion of the cost of the improvement that would be legally assessable against the land, if privately owned.

Assessments against state-owned property not under the jurisdiction of the DOT are made in the same manner as those against private property and payment is subject to approval by the State Executive Council. Payments for these assessments are made from the General Fund standing unlimited appropriation.

Since FY 2000, there have been only three fiscal years when the General Fund has been used to pay property assessments under Iowa Code section [307.45](#). These include \$12,411 in FY 2013, \$629 in FY 2005, and \$35,756 in FY 2010. For the prior decade (FY 1990 – FY 1999), assessments were paid from the General Fund in 8 of the 10 years. For budgeting purposes, the state generally uses an estimated cost of between \$10,000 and \$40,000 per year for projected property assessments.



### Related Statutes and Administrative Rules

Iowa Code section [307.45](#)

[361](#) Iowa Administrative Code

Revised August 23, 2016

### More Information

Executive Council: <https://governor.iowa.gov/newsroom/executive-council-of-iowa>

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Dave Reynolds (515-281-6934) [dave.reynolds@legis.iowa.gov](mailto:dave.reynolds@legis.iowa.gov)