



**STATE OF IOWA**  
KIM REYNOLDS  
GOVERNOR

May 15, 2026

The Honorable Paul Pate  
Secretary of State of Iowa  
State Capitol  
Des Moines, Iowa 50319

Dear Mr. Secretary,

I hereby transmit:

House File 2749, an Act relating to real estate transfer tax, including declarations of value.

The above House File is hereby approved on this date.

Sincerely,

Kim Reynolds  
Governor of Iowa

cc: Secretary of the Senate  
Clerk of the House



House File 2749

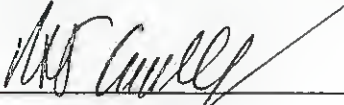
AN ACT  
RELATING TO REAL ESTATE TRANSFER TAX, INCLUDING DECLARATIONS OF  
VALUE.


BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 428A.1, subsection 2, Code 2026, is amended to read as follows:

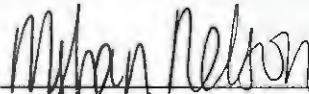
2. When each deed, instrument, or writing by which any real property in this state is granted, assigned, transferred, or otherwise conveyed is presented for recording to the county recorder, a declaration of value signed by at least one of the sellers or one of the buyers or their agents shall be submitted to the county recorder. However, if the deed, instrument, or writing contains multiple parcels some of which are located in more than one county, separate declarations of value shall be submitted on the parcels located in each county and submitted to the county recorder of that county when paying the tax as provided in section 428A.5. A declaration of value is not required for those instruments described in section 428A.2, subsections 2 through 5, and 7 through 13, and 16 through 21 ~~22~~, or described in section 428A.2, subsection 6, except in the case of a federal agency or instrumentality, or if a transfer

is the result of acquisition of lands, whether by contract or condemnation, for public purposes through an exercise of the power of eminent domain.

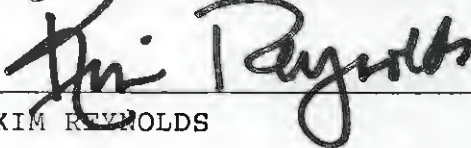
  
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PAT GRASSLEY  
Speaker of the House

  
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AMY SINCLAIR  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2749, Ninety-first General Assembly.

  
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MEGHAN NELSON  
Chief Clerk of the House

Approved May 15<sup>th</sup>, 2026

  
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KIM REYNOLDS  
Governor