

**Senate File 171 - Enrolled**

Senate File 171

AN ACT

MODIFYING PROVISIONS RELATED TO THE EFFECTIVE DATE OF SCHOOL DISTRICT ENLARGEMENTS, REORGANIZATIONS, CHANGES IN BOUNDARIES, AND DISSOLUTIONS, AND INCLUDING RETROACTIVE APPLICABILITY PROVISIONS.

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

Section 1. Section 275.24, Code 2025, is amended to read as follows:

**275.24 Effective date of change.**

1. ~~When a school district is enlarged, reorganized, or changes its boundary~~ If a proposition to enlarge, reorganize, or change the boundary of a school district pursuant to sections 275.12 through 275.18, 275.20, and 275.22, is approved by voters pursuant to section 275.18 prior to January 1, 2025, the change shall take effect on July 1 following the date of the reorganization election held pursuant to section 275.18.

2. If a proposition to enlarge, reorganize, or change the boundary of a school district pursuant to sections 275.12 through 275.18, 275.20, and 275.22, is approved by voters pursuant to section 275.18 on or after January 1, 2025, the change shall take effect on July 1 in the calendar year immediately subsequent to the calendar year in which the reorganization election was held pursuant to section 275.18.

Sec. 2. Section 275.55, subsection 4, Code 2025, is amended to read as follows:

4. a. (1) The If the proposition was approved by voters pursuant to this section prior to January 1, 2025, the attachment is effective July 1 following its approval.

(2) If the proposition was approved by voters pursuant to this section on or after January 1, 2025, the attachment is effective July 1 in the calendar year immediately subsequent to the calendar year in which the attachment was approved.

b. If the dissolution proposal is for the dissolution of a school district with a certified enrollment of fewer than six hundred, the territory located in the school district that dissolved is eligible, if approved by the director of the department of education, for a reduction in the foundation property tax levy under section 257.3, subsection 1. If the director approves a reduction in the foundation property tax levy as provided in this section, the director shall notify the director of the department of management of the reduction.

Sec. 3. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2025.

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AMY SINCLAIR  
President of the Senate

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PAT GRASSLEY  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 171, Ninety-first General Assembly.

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W. CHARLES SMITHSON  
Secretary of the Senate

Approved \_\_\_\_\_, 2025

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KIM REYNOLDS  
Governor