

House File 174 - Introduced

HOUSE FILE 174
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO HF 10)

(COMPANION TO SF 16 BY SINCLAIR)

A BILL FOR

1 An Act modifying provisions related to the effective date
2 of school district enlargements, reorganizations, changes
3 in boundaries, and dissolutions, and including retroactive
4 applicability provisions.

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

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

3 **275.24 Effective date of change.**

4 1. When a school district is enlarged, reorganized, or
5 changes its boundary If a proposition to enlarge, reorganize, or
6 change the boundary of a school district pursuant to sections
7 275.12 through 275.18, 275.20, and 275.22, is approved by
8 voters pursuant to section 275.18 prior to January 1, 2025, the
9 change shall take effect on July 1 following the date of the
10 reorganization election held pursuant to section 275.18.

11 2. If a proposition to enlarge, reorganize, or change the
12 boundary of a school district pursuant to sections 275.12 through
13 275.18, 275.20, and 275.22, is approved by voters pursuant to
14 section 275.18 on or after January 1, 2025, the change shall take
15 effect on July 1 in the calendar year immediately subsequent to
16 the calendar year in which the reorganization election was held
17 pursuant to section 275.18.

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

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

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

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

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

3 EXPLANATION

4 The inclusion of this explanation does not constitute agreement with
5 the explanation's substance by the members of the general assembly.

6 This bill modifies provisions related to the effective date
7 of school district enlargements, reorganizations, changes in
8 boundaries, and dissolutions.

9 Current law provides that when a school district is enlarged,
10 reorganized, or changes its boundary, the change shall take
11 effect on July 1 following the date of the reorganization
12 election. The bill modifies this provision to provide that,
13 if the proposition was approved prior to January 1, 2025, the
14 change shall take effect on July 1 following the date of the
15 reorganization election, and if the proposition was approved on
16 or after January 1, 2025, the change shall take effect on July 1
17 in the calendar year immediately subsequent to the calendar year
18 in which the reorganization election was held.

19 Current law provides that the attachment of territory of
20 a school district that is subject to an approved dissolution
21 proposal is effective July 1 following such approval. The bill
22 modifies this provision to provide that, if the proposition was
23 approved prior to January 1, 2025, the attachment is effective
24 July 1 following such approval, and if the proposition was
25 approved on or after January 1, 2025, the attachment is effective
26 July 1 in the calendar year immediately subsequent to the
27 calendar year in which the attachment was approved.

28 The bill is retroactively applicable to January 1, 2025.