

House Study Bill 228 - Introduced

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL BY CHAIRPERSON
KAUFMANN)

A BILL FOR

- 1 An Act modifying individual property tax statements mailed to
- 2 owners and taxpayers.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 24.2A, subsection 2, paragraph b, Code
2 2025, is amended by adding the following new subparagraph:

3 NEW SUBPARAGRAPH. (07) For budgets for fiscal years
4 beginning on or after July 1, 2026, a comparison of the amount of
5 property taxes due on the owner's or taxpayer's property for the
6 current fiscal year and the estimate of the proposed amount of
7 property taxes due on the owner's or taxpayer's property for the
8 budget year, including the percentage in change in such amounts.

9 Sec. 2. Section 24.2A, subsection 2, Code 2025, is amended by
10 adding the following new paragraph:

11 NEW PARAGRAPH. c. Notwithstanding deadlines under paragraphs
12 "a" and "b", if the state percentage of growth for the applicable
13 fiscal year under section 257.8 is enacted after March 1, the
14 deadlines for each political subdivision under paragraphs "a" and
15 "b" shall be extended by fifteen days after enactment of the
16 state percentage of growth.

17 **EXPLANATION**

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

20 This bill modifies individual property tax and budget
21 statements mailed to owners and taxpayers under Code section
22 24.2A.

23 For budgets for fiscal years beginning on or after July 1,
24 2026, the individual property tax statements mailed to owners and
25 taxpayers shall contain a comparison of the amount of property
26 taxes due on the owner's or taxpayer's property for the current
27 fiscal year and the estimate of the proposed amount of property
28 taxes due on the owner's or taxpayer's property for the budget
29 year, including the percentage change in such amounts.

30 If the state percentage of growth for the applicable fiscal
31 year under Code section 257.8 is enacted after March 1, the
32 deadline for each political subdivision to file the report with
33 the department of management containing all necessary information
34 for the individual property tax statements and the deadline for
35 the county auditor to mail such statements are extended by 15

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1 days after the enactment of the state percentage of growth.

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