

House File 2764 - Reprinted

HOUSE FILE 2764

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 768)

(As Amended and Passed by the House April 20, 2026)

A BILL FOR

1 An Act relating to school district budgeting by modifying
2 provisions relating to proposed property tax amounts.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 24.2A, subsection 2, paragraph b,
2 subparagraph (3), Code 2026, is amended to read as follows:

3 (3) The combined amount of the proposed property tax dollars
4 to be certified for all of the political subdivision's levies
5 for the budget year and the proposed combined property tax rate
6 per one thousand dollars for such levies. If the political
7 subdivision is a school district and the state percent of
8 growth and the categorical state percent of growth for the
9 applicable school budget year have not been established by law
10 prior to March 5, the percents of growth used to determine the
11 school district's proposed budget shall not exceed percents of
12 growth equal to those applicable to the immediately preceding
13 school budget year.

14 Sec. 2. Section 24.2A, subsection 4, paragraph a, Code 2026,
15 is amended to read as follows:

16 a. Each political subdivision shall set a time and place
17 for a public hearing on the political subdivision's proposed
18 property tax amount for the budget year and the political
19 subdivision's information included in the statements under
20 subsection 2. The proposed property tax hearing shall be set
21 on a date on or after March 20 of the budget year immediately
22 preceding the budget year for which the tax is being proposed.
23 At the hearing, the governing body of the political subdivision
24 shall receive oral or written testimony from any resident or
25 property owner of the political subdivision. This public
26 hearing shall be separate from any other meeting of the
27 governing body of the political subdivision, including any
28 other meeting or public hearing relating to the political
29 subdivision's budget, and other business of the political
30 subdivision that is not related to the proposed property tax
31 amounts and the information in the statements shall not be
32 conducted at the public hearing. After all testimony has been
33 received and considered, the governing body may decrease,
34 but not increase, the proposed property tax amount to be
35 included in the political subdivision's budget. However,

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1 if the political subdivision is a school district, due to
2 the timing of enrollment determinations and enactment of
3 legislation affecting school district budgets during the budget
4 process, the school district may, subject to other limitations
5 established by law, increase the proposed property tax amount
6 to be included in the school district's budget.