

**CHAPTER 1015****LEVEE AND DRAINAGE DISTRICTS — DISTRICT PARCEL RECORD PREPARATION  
AND FILING DEADLINE***S.F. 2418*

**AN ACT** relating to drainage districts and levees, including district parcel records, and including effective date provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 468.27, subsection 3, paragraph b, Code 2026, is amended to read as follows:

b. (1) A county auditor who has not filed a document described in paragraph “a” as a district parcel record with the county recorder before July 1, 2025, shall prepare and file the district parcel record on or before June 30, ~~2026~~ 2027.

(2) This paragraph “b” is repealed July 1, ~~2026~~ 2027.

Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 9, 2026