

**331.433A Resolution establishing maximum property tax dollars — notice — hearing.**

1. For purposes of [this section](#), unless the context otherwise requires:

a. “*Budget year*” is the fiscal year beginning during the calendar year in which a budget is certified.

b. “*Current fiscal year*” is the fiscal year ending during the calendar year in which a budget for the budget year is certified.

c. “*Effective property tax rate*” means the property tax rate per one thousand dollars of assessed value and is equal to one thousand multiplied by the quotient of the current fiscal year’s actual property tax dollars certified for levy under the levies specified in [subsection 2](#), paragraph “a” or “b”, as applicable, divided by the total assessed value used to calculate taxes for the budget year.

2. For budget years beginning on or after July 1, 2020, prior to filing the proposed budget with the auditor under [section 331.434](#), [subsection 2](#), the board shall adopt a resolution establishing the total maximum property tax dollars that may be certified for levy for general county services and the total maximum property tax dollars that may be certified for levy for rural county services that includes the following, as applicable:

a. For general county services, the sum of the property tax dollars levied under [section 331.423](#), [subsection 1](#), [section 331.424](#), [subsection 1](#), and those amounts for general county services under [section 331.426](#), but excluding additions approved at election under [section 331.425](#).

b. For rural county services, the sum of the property tax dollars levied under [section 331.423](#), [subsection 2](#), [section 331.424](#), [subsection 2](#), and those amounts for rural county services under [section 331.426](#), but excluding additions approved at election under [section 331.425](#).

3. The maximum property tax dollars calculated and approved by resolution under [this section](#) includes those amounts received by the county as replacement taxes under [chapter 437A](#) or [437B](#).

4. a. The board shall set a time and place for a public hearing on the resolution before the date for adoption of the resolution and shall publish notice of the hearing not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under [chapter 349](#). If the county has an internet site, the notice shall also be posted and clearly identified on the county’s internet site for public viewing beginning on the date of the newspaper publication. Additionally, if the county maintains a social media account on one or more social media applications, the public hearing notice or an electronic link to the public hearing notice shall be posted on each such account on the same day as the publication of the notice. All of the following shall be included in the notice:

(1) The sum of the current fiscal year’s actual property taxes certified for levy for general county services and the sum of the current fiscal year’s actual property taxes for rural county services under the levies specified in [subsection 2](#), paragraphs “a” and “b”, and the current fiscal year’s combined property tax levy rate for each such amount.

(2) The effective tax rate for general county services and the effective tax rate for rural county services calculated using the sum of the current fiscal year’s actual property taxes certified for levy for general county services and the sum of the current fiscal year’s actual property taxes certified for levy for rural county services under the levies specified in [subsection 2](#), paragraphs “a” and “b”, as applicable.

(3) The proposed maximum property tax dollars that may be certified for levy for general county services and certified for levy for rural county services under the levies specified in [subsection 2](#), paragraphs “a” and “b”, as applicable, for the budget year and the proposed corresponding combined property tax levy rate for each such amount.

(4) If the proposed maximum property tax dollars specified under subparagraph (3) for either general county services or rural county services exceeds the current fiscal year’s actual property tax dollars certified for levy for general county services or for rural county services as specified in subparagraph (1), a statement of the major reasons for the increase.

b. Proof of publication shall be filed with and preserved by the auditor. The department of management shall prescribe the form for the public hearing notice for use by counties and the form for the resolution to be adopted by the board under [subsection 5](#).

5. *a.* At the public hearing, the board shall receive oral or written objections from any resident or property owner of the county. After all objections have been received and considered, the board may decrease, but not increase, the proposed maximum property tax dollar amounts for inclusion in the resolution and shall adopt the resolution and file the resolution with the auditor as required under [section 331.434, subsection 3](#).

*b.* If the sum of the maximum property tax dollars for the budget year specified in the resolution for either general county services or for rural county services under the levies specified in [subsection 2](#), paragraphs “*a*” and “*b*”, as applicable, exceeds one hundred two percent of the sum of the current fiscal year’s actual property taxes certified for levy for general county services or rural county services under the levies specified in [subsection 2](#), paragraphs “*a*” and “*b*”, as applicable, the board shall be required to adopt the resolution by a two-thirds majority of the membership of the board.

*c.* If the county has an internet site, in addition to filing the resolution with the auditor under [section 331.434, subsection 3](#), the adopted resolution shall be posted and clearly identified on the county’s internet site for public viewing within ten days of approval by the board. The posted resolution for a budget year shall continue to be accessible for public viewing on the internet site along with resolutions posted for all subsequent budget years.

[2019 Acts, ch 165, §5, 17](#)

Referred to in [§331.434, 331.435](#)

Section applies to county budgets and taxes for fiscal years beginning on or after July 1, 2020; 2019 Acts, ch 165, §17