

CHAPTER 426B

PROPERTY TAX RELIEF — MENTAL HEALTH AND DISABILITIES SERVICES

For specific exceptions to payments and expenditures provided under this chapter, see appropriations and other noncodified enactments in the annual Acts of the general assembly

426B.1	Appropriations — property tax relief fund.	426B.4	Rules.
426B.2	Property tax relief fund payments.	426B.5	Incentive pool.
426B.3	Per capita funding — repayment of Medicaid offset amount. Repealed by 2017 Acts, ch 109, §14, 20, 21.	426B.6	Future repeal. Repealed by 2012 Acts, ch 1120, §138.

426B.1 Appropriations — property tax relief fund.

1. A property tax relief fund is created in the state treasury under the authority of the department of human services. The fund shall be separate from the general fund of the state and shall not be considered part of the general fund of the state except in determining the cash position of the state for payment of state obligations. The moneys in the fund are not subject to the provisions of [section 8.33](#) and shall not be transferred, used, obligated, appropriated, or otherwise encumbered except as provided in [this chapter](#). Moneys in the fund may be used for cash flow purposes, provided that any moneys so allocated are returned to the fund by the end of each fiscal year. However, the fund shall be considered a special account for the purposes of [section 8.53](#), relating to elimination of any GAAP deficit. For the purposes of [this chapter](#), unless the context otherwise requires, “*property tax relief fund*” means the property tax relief fund created in [this section](#).

2. Moneys shall be distributed from the property tax relief fund to the mental health and disability regional service system for mental health and disabilities services, in accordance with the appropriations made to the fund and other statutory requirements.

95 Acts, ch 206, §17; 96 Acts, ch 1034, §38; 96 Acts, ch 1219, §104; 97 Acts, ch 158, §28; 2002 Acts, ch 1119, §167; 2003 Acts, ch 108, §72; 2010 Acts, ch 1193, §14; 2012 Acts, ch 1120, §134, 139, 140; 2017 Acts, ch 109, §12, 20, 21; 2021 Acts, ch 177, §102, 108

Referred to in [§437A.8](#), [437A.15](#)

426B.2 Property tax relief fund payments.

The director of human services shall draw warrants on the property tax relief fund, payable to the regional administrator in the amount due to a mental health and disability services region in accordance with statutory requirements, and mail the warrants to the regional administrator in July and January of each year.

95 Acts, ch 206, §18; 96 Acts, ch 1205, §4, 5; 97 Acts, ch 198, §5; 98 Acts, ch 1100, §59; 98 Acts, ch 1213, §7, 9; 2001 Acts, ch 191, §44; 2003 Acts, ch 106, §1, 15; 2008 Acts, ch 1187, §49; 2012 Acts, ch 1019, §132; 2012 Acts, ch 1120, §135, 136, 139, 140; 2015 Acts, ch 69, §76; 2017 Acts, ch 109, §13, 20, 21; 2021 Acts, ch 177, §103, 108

Referred to in [§437A.8](#), [437A.15](#)

426B.3 Per capita funding — repayment of Medicaid offset amount. Repealed by 2017 Acts, ch 109, §14, 20, 21.

426B.4 Rules.

The mental health and disability services commission shall consult with regional administrators and the director of human services in prescribing forms and adopting rules pursuant to [chapter 17A](#) to administer [this chapter](#).

95 Acts, ch 206, §20; 97 Acts, ch 158, §29; 2002 Acts, ch 1146, §19; 2004 Acts, ch 1090, §31; 2010 Acts, ch 1031, §389; 2021 Acts, ch 177, §104, 108

426B.5 Incentive pool.

1. An incentive pool is created in the property tax relief fund. The incentive pool shall consist of the moneys credited to the incentive pool by law.

2. Moneys available in the incentive pool for a fiscal year shall be distributed to those mental health and disability services regions that either meet or show progress toward meeting the purposes and intent described in section 225C.1. The moneys received by a region from the incentive pool shall be used to build community capacity to support individuals covered by the region's regional service system management plan approved under section 331.393 in meeting such purposes.

98 Acts, ch 1213, §8, 9; 2000 Acts, ch 1090, §4, 6; 2000 Acts, ch 1232, §2, 3, 9, 10; 2001 Acts, ch 155, §4 – 8, 11; 2002 Acts, ch 1050, §36; 2002 Acts, ch 1146, §20; 2003 Acts, ch 179, §1; 2004 Acts, ch 1090, §32; 2006 Acts, ch 1115, §11, 12; 2007 Acts, ch 218, §82, 89, 92; 2008 Acts, ch 1043, §1 – 4; 2009 Acts, ch 182, §53; 2010 Acts, ch 1031, §389; 2012 Acts, ch 1019, §134, 135; 2014 Acts, ch 1026, §92, 93; 2015 Acts, ch 69, §77, 78; 2015 Acts, ch 138, §41, 161, 162; 2019 Acts, ch 85, §88

426B.6 Future repeal. Repealed by 2012 Acts, ch 1120, §138.