

## County Agricultural Extension District Tax Asking Limits

All Extension Districts have a cap on the tax dollars they can receive in each fiscal year, by Iowa Code 176A.10. Every district is capped either by a levy rate cap or a yearly dollar increase cap. These caps limit the amount of property tax income a county agricultural extension district may levy for.

Both the levy rate cap and dollar cap vary based upon where a county fits in the population bracket. The levy cap is a function of the aggregate taxable valuation of the district.

The property tax revenue possible in any one year is the LOWER of the two caps: the dollar cap or the levy rate cap. See accompanying chart.

	<b>Budgets are Based on the Lower of These Two Caps: The Levy Rate Cap OR the Yearly Dollar Cap</b>		
County Population (2020 Census)	Levy Rate Cap*	FY2026 Dollar Cap	Maximum Allowable Dollar Increase for Each Following Year
Under 30,000 (78 extension districts)	.3000	\$285,000	\$6,000
30,000-49,999 (11 extension districts)	.2025	\$335,000	\$7,000
50,000-89,999 (2 extension districts)	.1350	\$427,500	\$9,000
90,000-199,999 (7 extension districts)	.1350	\$675,000	\$15,000
200,000+ (2 extension districts)	.0500	\$1,025,000	\$25,000

\* mill levy/rate is per \$1,000 of value