

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 has a set dollar cap based on where they fit in the population bracket.

Many districts are ALSO capped by the levy rate cap, or in other words, a double cap. 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.

For FY24, 79 of 100 counties are at their maximum tax asking:

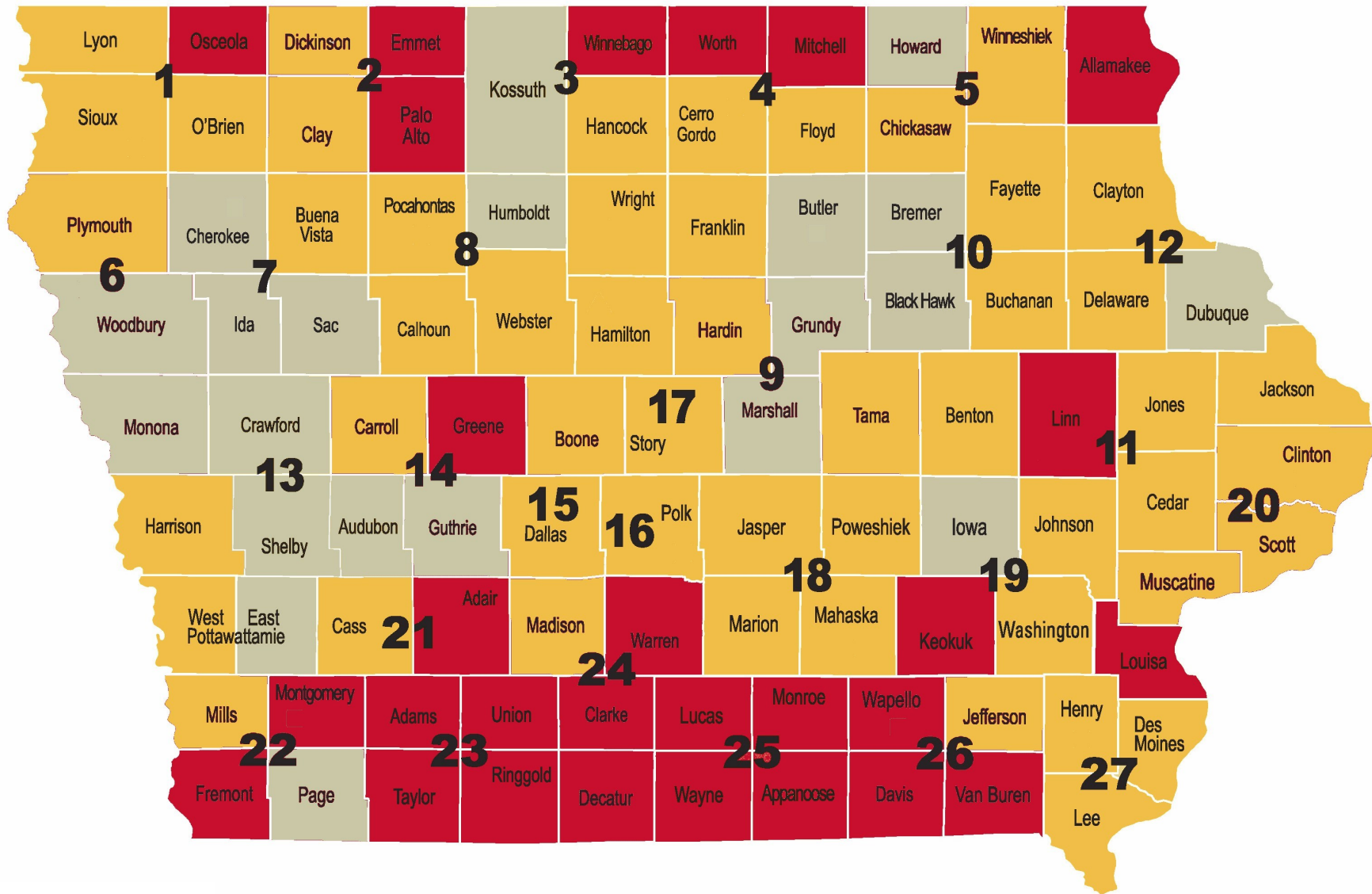
- 51 counties at the dollar cap
- 28 counties at the levy cap

The vast majority of counties are in the Under 30,000 population tier.

Budgets are Based on the Lower of These Two Caps: The Levy Rate Cap OR the Yearly Dollar Cap			
County Population (2020 Census)	Levy Rate Cap*	FY2024 Dollar Cap	Maximum Allowable Dollar Increase for Each Following Year
Under 30,000 (78 extension districts)	.3000	\$273,000	\$6,000
30,000-49,999 (11 extension districts)	.2025	\$321,000	\$7,000
50,000-89,999 (2 extension districts)	.1350	\$409,500	\$9,000
90,000-199,999 (7 extension districts)	.1350	\$645,000	\$15,000
200,000+ (2 extension districts)	.0500	\$975,000	\$25,000

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

Counties at their Maximum Tax Asking



■ Counties at levy rate cap (28 total)

■ Counties at dollar cap (51 total)

ISU Extension and Outreach Region Number