

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 the accompanying chart.

For FY23, 72 counties are at their maximum tax asking, consisting of 45 counties at the dollar cap and 27 at the levy cap. The vast majority of these 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	FY2023 Dollar Cap	Maximum Allowable Dollar Increase for Each Following Year
Under 30,000 <small>(78 extension districts)</small>	.3000	\$267,000	\$6,000
30,000-49,999 <small>(11 extension districts)</small>	.2025	\$314,000	\$7,000
50,000-89,999 <small>(2 extension districts)</small>	.1350	\$400,500	\$9,000
90,000-199,999 <small>(7 extension districts)</small>	.1350	\$630,000	\$15,000
200,000+ <small>(2 extension districts)</small>	.0500	\$950,000	\$25,000