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# IOWA'S LARGEST PROPERTY TAX REFORM IN DECADES CHANGES THE U.S. TAX BURDEN MAP

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## ABOUT COMMON SENSE INSTITUTE

**Common Sense Institute** is a non-partisan research organization dedicated to the protection and promotion of Iowa's economy. CSI is at the forefront of important discussions concerning the future of free enterprise and aims to have an impact on the issues that matter most to Iowans. CSI's mission is to examine the fiscal impacts of policies, initiatives, and proposed laws so that Iowans are educated and informed on issues impacting their lives. CSI employs rigorous research techniques and dynamic modeling to evaluate the potential impact of these measures on the economy and individual opportunity.

## TEAMS & FELLOWS STATEMENT

CSI is committed to independent, in-depth research that examines the impacts of policies, initiatives, and proposed laws so that Iowans are educated and informed on issues impacting their lives. CSI's commitment to institutional independence is rooted in the individual independence of our researchers, economists, and fellows. At the core of CSI's mission is a belief in the power of the free enterprise system. Our work explores ideas that protect and promote jobs and the economy, and the CSI team and fellows take part in this pursuit with academic freedom. Our team's work is informed by data-driven research and evidence. The views and opinions of fellows do not reflect the institutional views of CSI. CSI operates independently of any political party and does not take positions.

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## INTRODUCTION

Last year, CSI conducted research to determine whether Iowans paid disproportionately high local taxes relative to other states.<sup>1</sup> The analysis determined Iowa had the 11th highest property tax burden in the country relative to statewide personal income and the 19th highest overall local tax burden when taking all local taxes into account. It found that without reform, Iowa would indefinitely remain one of the most burdened states for property taxes and total local tax.

In late 2022 and early 2023, Iowa's legislative leaders began calling for large-scale property tax relief through sweeping reforms to Iowa's property tax system.<sup>2</sup> In 2023, Iowa passed HF 718, a property tax reduction bill the governor called a "first step toward long overdue property tax reform."<sup>3</sup> After deliberating over a comprehensive reform package through the 2025 and 2026 legislative sessions, state lawmakers ultimately passed Senate File (SF) 2472 this year.<sup>4</sup> While Iowa also enacted major property tax reforms in 2013, this year's legislation constitutes the largest tax reform overhaul in Iowa since the late 1970s.<sup>5</sup>

This report updates Iowa's local property tax burden ranking and total local tax burden ranking with the latest 50-state local government tax data available from the U.S. Census Bureau, Fiscal Year (FY) 2023. It then projects Iowa's rank for total local tax burden in FY 2033, when the rankings fully account for the state-forecasted fiscal impacts of HF 718 and SF 2472.

*While Iowa also enacted major property tax reforms in 2013, this year's legislation constitutes the largest tax reform overhaul in Iowa since the late 1970s.*

## KEY FINDINGS

- CSI projects Iowa's property tax reforms, SF 2472 (2026) and HF 718 (2023), will improve Iowa's local tax burden rank from 20th most burdened in the nation in FY 2023 to 29th by FY 2033.
  - › Prior to reform, the state was on track to remain one of the top half most burdened states indefinitely—not just for property taxes but for all local taxes.
  - › Prior to the 2023 reform, Iowa reached its worst rank in CSI's 50-state local property tax burden ranking in the time series going back to 1998.
- Iowa's property tax burden and total local tax burden both rose prior to Iowa's property tax reforms.
  - › Local property taxes consumed 3.32% of statewide personal income in 2023, up from 3.25% in 2022, worsening Iowa's property tax rank from 11th to 10th highest.
  - › In FY 2023, 3.88% of state personal income went to all local taxes, up from 3.82% in FY 2022.
- CSI estimates it would require about a \$500 million annual reduction in local taxes statewide to make Iowa a median state for total local tax burden. Iowa's recent property tax reforms reduced local taxes by around \$800 million annually.
- Because SF 2472 pairs immediate relief with permanent limits on future tax growth, CSI projects Iowa will remain one of the least burdened local tax states indefinitely.
  - › The law applies a 2% levy growth cap to certain taxing authorities and reduces the school foundation property tax levy.
  - › The bill also converts the former \$4,850 homestead credit into a new homestead exemption. CSI estimates this will deliver roughly \$300 million in ongoing tax relief to homesteads.

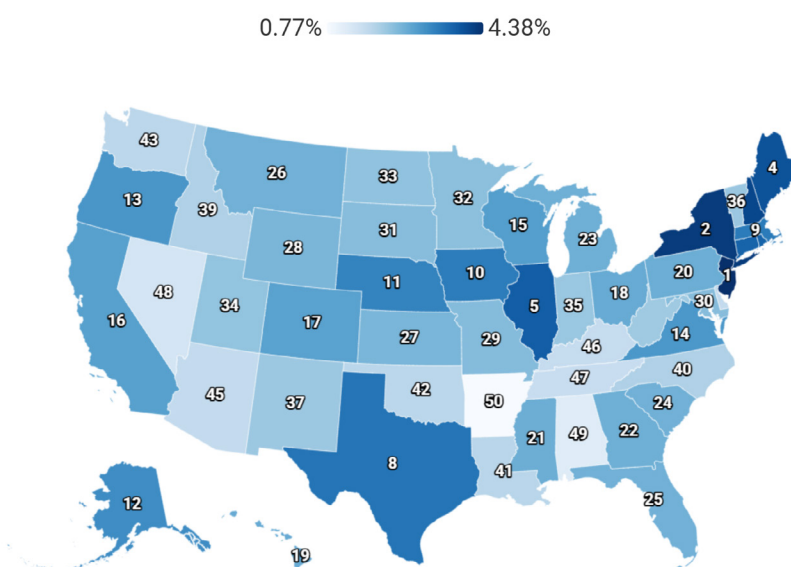
# RANKING IOWA'S LOCAL TAX BURDEN

Local governments provide essential services, and those services come with a cost borne by the private economy. In a research report published April 2025, CSI compared the cost of local government in Iowa with the other 49 states.<sup>6</sup> The report treated cost burden of local government as a function of total statewide local government tax revenue over statewide personal income. Put differently, the CSI local tax burden metric measures the percent of state personal income required to pay all local taxes levied statewide each year.

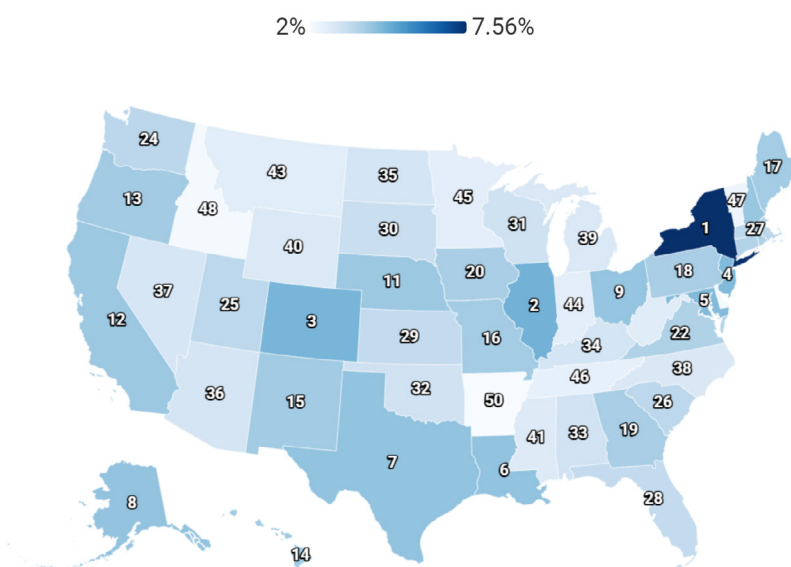
By this metric, CSI's 2025 study found Iowa ranked 19th most burdened state for the total cost of funding local governments statewide in FY 2022. It found, "Iowans spend 3.8% of state personal income on all local taxes, or 7% more than the national average."<sup>7</sup> Of the total, 3.25% of statewide personal income came from property taxes, making Iowa the 11th most cost burdened state for property taxes alone. Only 0.5% of statewide personal income contributed to local governments' sales tax revenues across the state.

**FIGURE 1. STATES RANKED BY TOTAL STATEWIDE LOCAL PROPERTY TAX BURDEN, 2023**

**Iowa ranks 10th highest for property tax burden.**



**Iowa ranks 20th highest for total local tax burden.**



Source: [Census Bureau](#), "Annual Survey of State and Local Government Finances (ALFIN)"; [Bureau of Economic Analysis](#), "Personal Income by State"; CSI calculations.

Using the updated FY 2023 Census data, figure 1 shows how each state ranks for property tax burden and for total local tax burden using the CSI tax burden metric of statewide tax revenue over state personal income.

The latest data show Iowa became slightly more burdened with property taxes relative to the rest of the nation prior to Iowa's 2023 and 2026 reforms. It sank from 11th most burdened in FY 2022 to 10th most in FY 2023. In FY 2022, 3.25% of state personal income went to paying for local property taxes. In FY 2023 it rose to 3.32%. However, the state became slightly less burdened relative to the rest of the nation despite its total local tax burden rising in absolute terms.

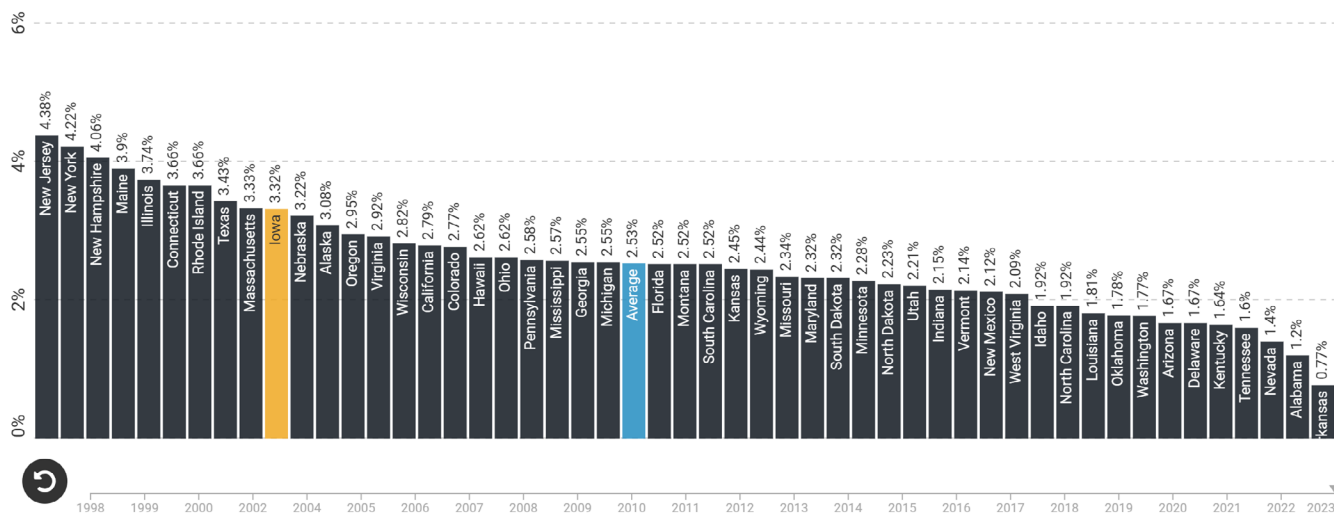
In FY 2023, 3.88% of state personal income went to local taxes of all kinds, up from 3.82% in FY 2022. Yet, its rank improved from 19th to 20th most burdened. The increase in Iowa's absolute total burden is entirely attributable to an increase in its property tax burden. Its rank nonetheless improved because other states' absolute burden increased more. In other words, the improvement in Iowa's rank from 2022 to 2023 was a result of a growing tax burden elsewhere rather than a falling tax burden in Iowa.

In the interactive web version of this report, figure 2 shows how each state's property tax burden has changed over time. In the PDF version, it simply shows the percentage of statewide income required to service statewide property taxes for each state in 2023. The figure also shows the national average.

**FIGURE 2. SHARE OF PERSONAL INCOME CONSUMED BY STATEWIDE LOCAL PROPERTY TAXES, 2023**

### Property taxes consume 3.3% of Iowa personal income.

They consume just 2.5% for the **average** U.S. state.



Source: [Census Bureau](#), "Annual Survey of State and Local Government Finances (ALFIN)"; [Bureau of Economic Analysis](#), "Personal Income by State"; CSI calculations.

Note: The "Average" bar in blue represents the average state without Iowa and D.C.

Iowa's FY 2023 local property tax burden was 31.2% higher than the national average. In FY 2023, the national average hit its lowest level in the time series, with just 2.53% of personal income going to local property taxes compared with Iowa's 3.32% the same year. Between 1998 and 2023, an average of 3.4% of statewide personal income has gone to paying property taxes across Iowa each year. The low came in 2008 at 3.19%. The high came in at 3.63% just two years later. Over the surveyed period, Iowa's property tax burden has averaged 21.2% higher than the national average.

Iowa's 2023 property tax burden rank of 10th highest is the worst during the time series provided by the Census Bureau from 1998 to 2023—being matched only by 2019 and 2020. Its best rank in the series came in 1998 at 17th highest nationally. That year its burden was 3.3% compared with a national average of 2.84%. Its lowest absolute burden came in 2008 when only 3.19% of statewide personal income went to pay property taxes. It ranked 16th that year. The data series used for this ranking are only available through fiscal year 2023, however, and do not account for Iowa's 2026 tax reform.

## IOWA'S TAX BURDEN AFTER REFORM

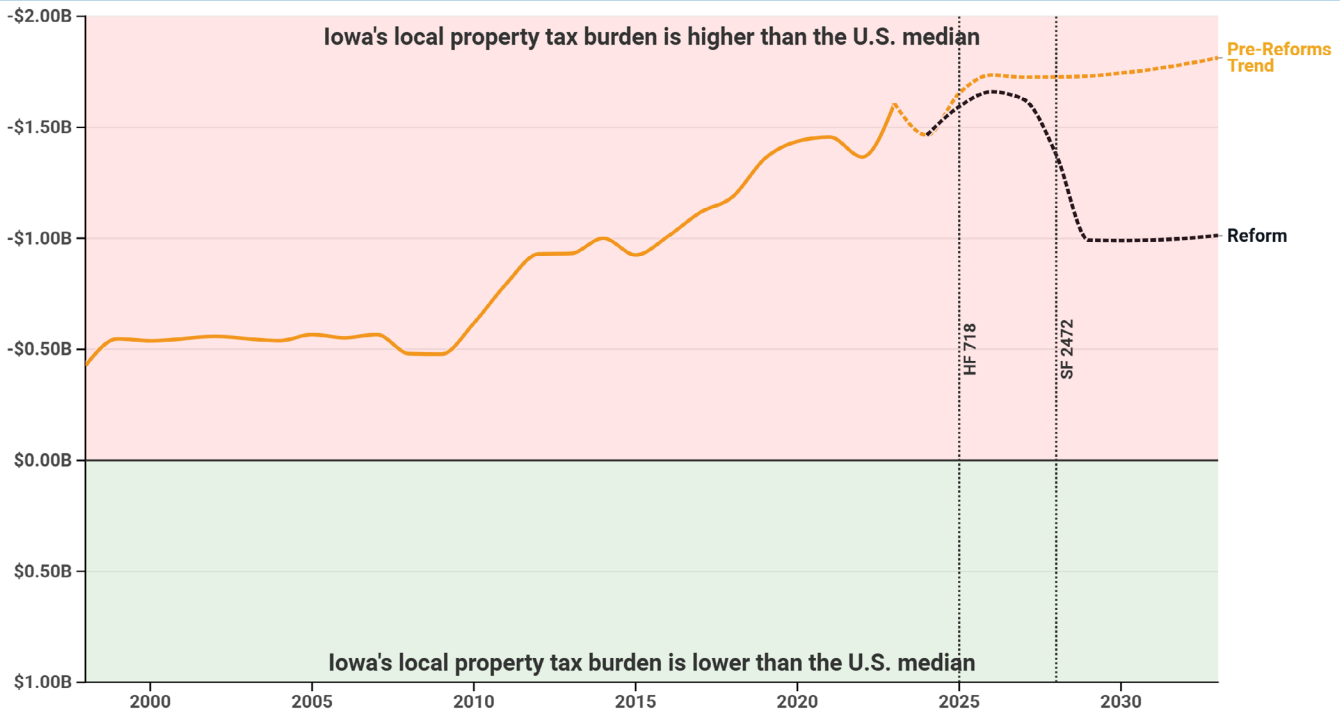
In its 2025 report, “Property Tax Reform: Targeting Iowa’s High Local Tax Burden,” CSI found that Iowa was on a trajectory to remain one of the most burdened states for property taxes and for its total local tax burden indefinitely. The report found, “If Iowa’s statewide property tax revenue growth exceeds 2.3% annually, CSI forecasts Iowa will always remain one of the top half most burdensome states for local taxes.”<sup>8</sup> The previous section of this report demonstrates Iowa now has an even steeper hill to climb. The data show that when lawmakers began discussing property tax reform in earnest in late 2022 and early 2023, Iowans were experiencing the highest relative property tax burden since at least 1998. The same year, the state’s total local tax burden rose in absolute terms solely due to higher property tax burdens.

The 2025 CSI report on Iowa’s local tax burden report laid out two broad options for improving Iowa’s local tax burden rankings.<sup>9</sup> Lawmakers could cut taxes quickly, control the rate of growth in taxes over time, or a combination of these options. In the report, CSI estimated it would require a \$400 million statewide reduction in local taxes to improve Iowa’s local tax burden from 19th highest to the national median. As of 2023, it would require about a \$500 million reduction to make Iowa the median state. Since most of Iowa’s local tax revenues come from property taxes, reducing property taxes serves as the most obvious and impactful option for reducing the state’s total local tax burden. In SF 2472, Iowa lawmakers chose both options, combining immediate tax relief with mechanisms to reduce the rate of growth in property taxes over time.

### Iowa’s property tax burden rank improves by 6 spots after reform

Figure 3 shows CSI’s projection of the reduction in statewide property taxes necessary to make Iowa a median property tax state each year. The “reform” line in the figure accounts for the fiscal impacts of HF 718 and the much larger impacts of SF 2472. The y axis represents the nominal tax revenue change necessary to make Iowa a median state each year (x axis) through 2033. A point plotted in the red shaded area at the top of the figure indicates the state falls among the top half most burdened states—that is, above the median. The yellow line represents the trends prior to the reforms, HF 718 and SF 2472. The “Reform” line in black projects where Iowa will stand each year under the new reforms.

**FIGURE 3. NOMINAL REVENUE CHANGE NEEDED TO MAKE IOWA A MEDIAN LOCAL PROPERTY TAX BURDEN STATE, ACTUAL AND PROJECTED, BEFORE AND AFTER PROPERTY TAX REFORMS, FY 1998 TO FY 2033 (CURRENT DOLLARS)**



Source: [Census Bureau](#), "Annual Survey of State and Local Government Finances (ALFIN)"; [Iowa Department of Management](#), "Historical Property Taxes"; [Bureau of Economic Analysis](#), "Personal Income by State"; CSI calculations.  
 Note: Solid lines represent actual local tax revenue data from the U.S. Census Bureau, and dotted lines represent CSI projections.

Figure 3 illustrates the powerful effects of passing both immediate property tax cuts and long-term structural reform simultaneously. Based on CSI’s projections and real tax revenue data provided by DOM, Iowa’s relative property tax burden improved slightly with the implementation of HF 718 starting in FY 2025. It would have required a \$1.76 billion reduction in local taxes in FY 2026 to make Iowa a median property tax burden state based on the pre-reform trend. The 2023 reform reduced that by \$100 million after reaching its full effect in FY 2027.<sup>10</sup>

In the first two years that SF 2472 takes effect, assessment years 2026 and 2027 (FY 2028 and FY 2029), CSI projects Iowa will see an immediate and sharp reduction in the statewide property tax burden. Without the reforms, Iowa would have needed to reduce property taxes by \$1.61 billion in FY 2033 to achieve a median burden, according to CSI projections. The reform bills cut that number in half to \$810 million.

The immediate improvement in Iowa’s absolute and relative local property tax burden under SF 2472 results primarily from a reduction in tax liability for residential properties. While CSI did not forecast the exact savings attributable to converting the existing \$4,850 homestead credit into a new homestead exemption, CSI estimates this change will provide around \$300 million in tax relief to homesteads on an ongoing basis. Because the law caps the new exemption at \$20,000 but indexes after 2026, the nominal amount of savings will grow slowly over time. However, one-time reductions to the tax baseline like this

do not provide lasting protection for taxpayers against a rising tax burden. If the growth in property values and local levies outpace the growth in state personal income, one-time tax cuts alone do not prevent a rising tax burden after the cuts. Mechanisms like a 2% levy growth limit for certain taxing authorities and reductions to the school foundation property tax levy will help to control the rate of growth in property taxes in the future.

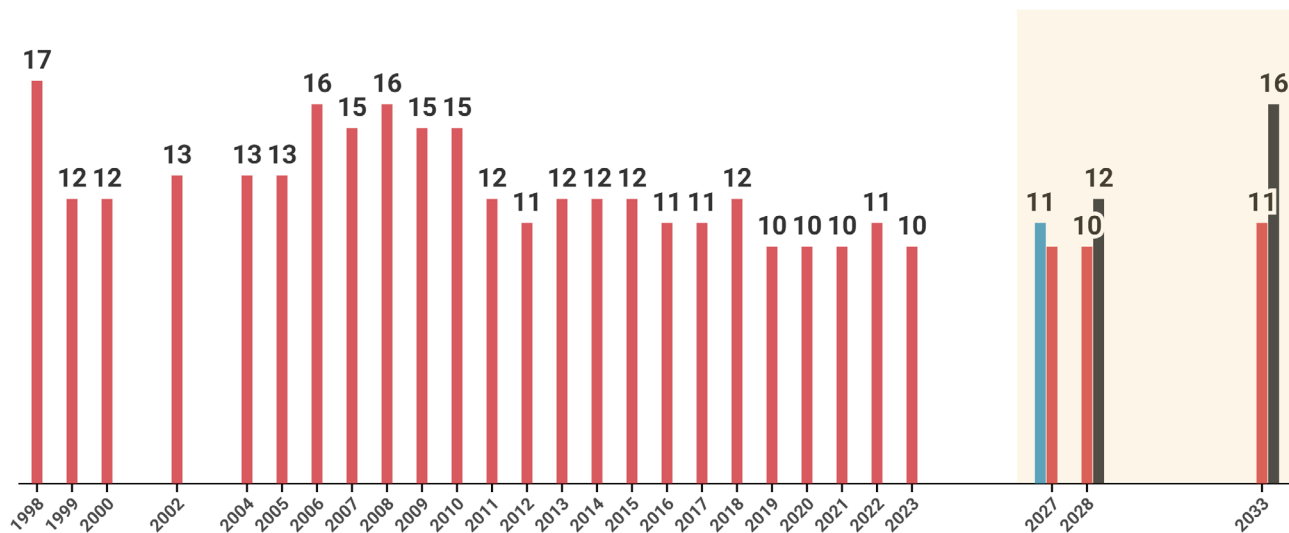
By coupling immediate tax reductions with structural controls, Iowa's reform helps ensure the state's absolute and relative tax burdens will remain lower over the long term. Figure 3 reflects this in the dotted line comparing the forecast under the "pre-reforms trend" and "reform" forecast. Without reform, the trend curves up, indicating CSI's projection that pre-reform law would result in a higher relative property tax burden over time. The reform line shows Iowa's relative tax burden flattening, meaning the state's relative tax burden stabilizes over the long term after the initial cuts.

**FIGURE 4. IOWA'S LOCAL PROPERTY TAX BURDEN RANKING, 1998-2023, WITH HF 718 & SF 2472 REFORM PROJECTIONS**

### Iowa's Local Property Tax Burden Ranking, 1998–2023, with HF 718 & SF 2472 Reform Projections

(1 = Highest Burden)

■ Pre-Reforms ■ HF 718 ■ SF 2472



Source: [Census Bureau](#), "Annual Survey of State and Local Government Finances (ALFIN)"; [Iowa Department of Management](#), "Historical Property Taxes"; [Bureau of Economic Analysis](#), "Personal Income by State"; CSI calculations.  
 Note: The highlighted years, 2027, 2028, and 2033, represent CSI projections.

Mirroring the trend shown in figure 3, the red "pre-reforms" bars in figure 4 indicate that prior to reform Iowa was on track to remain one of the top 10 most burdened states for property taxes for the foreseeable future. House File 718 caused Iowa's rank to improve slightly to 11th once it went into full effect in FY 2027. In FY 2028, before its reforms go into full effect, SF 2472 will improve Iowa's rank to 12th highest in the nation, 2 spots higher than it would have been without either property tax reform. Once the bill's reforms are in full effect and the state's forecasted tax savings of \$4.2 billion over six years are fully realized, Iowa's ranking will improve to 16th. Despite a significant reduction in its absolute property tax burden, Iowa will remain in the bottom half of most burdened local property tax states over the long term, according to CSI's projections.

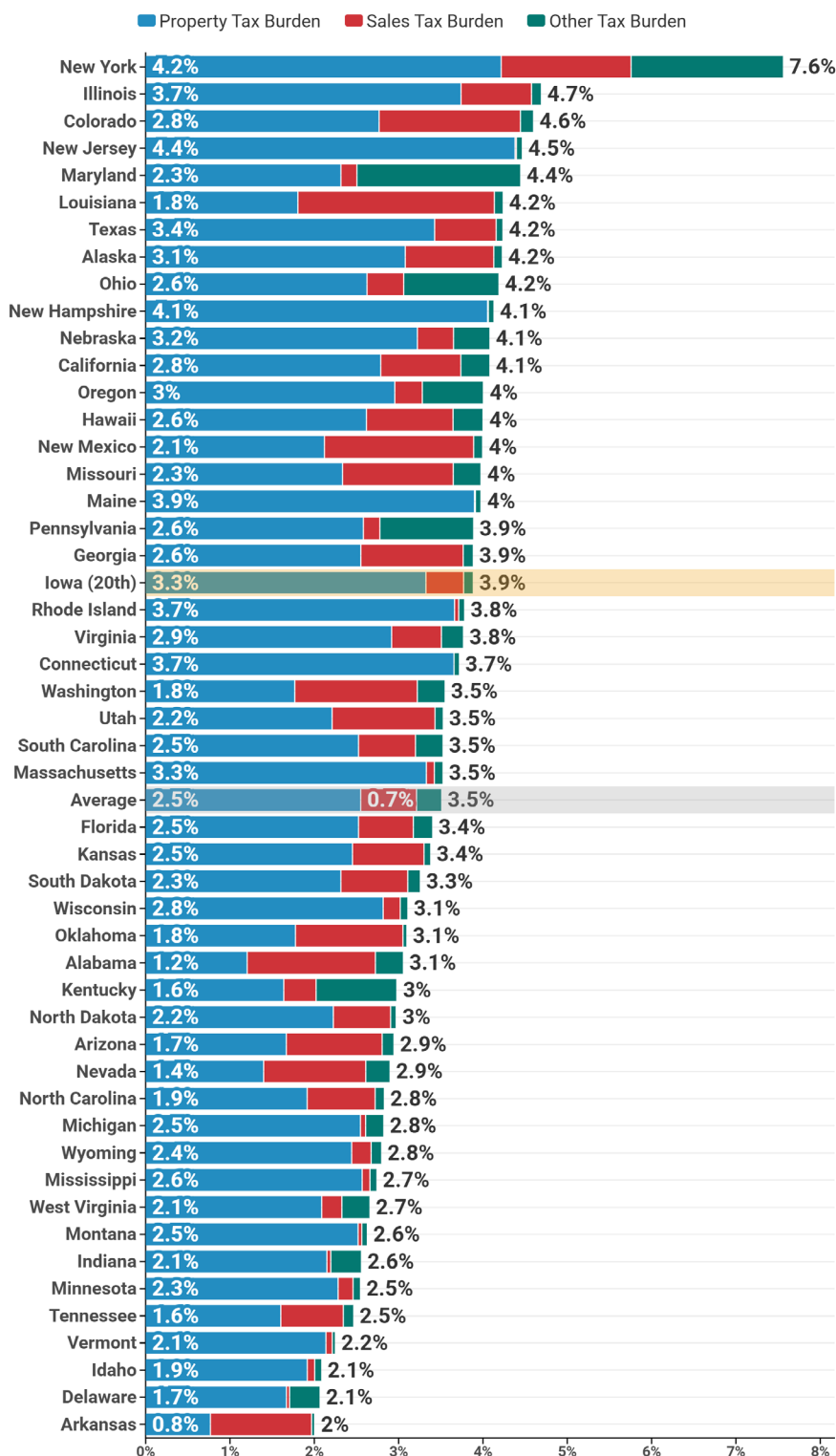
Having a relatively high property tax burden may be considered a sign of good tax policy, so long as the state's overall tax burden remains low. If a state's local governments generate more revenue from property taxes but consume less of a state's personal income from total local taxes than other states, that means they rely less on regressive taxes like the sales tax to fund services.<sup>11</sup> Some scholars also argue that property taxes provide the most efficient and reliable means of generating local revenue from a public policy perspective.<sup>12</sup> As discussed in more detail in CSI's April 2025 report, lawmakers should focus on the state's relative burden for all local taxes in total, not just property taxes.<sup>13</sup>

## SF 2472 puts Iowa among the lowest states for total local tax burden

As explained in more depth in CSI's 2025 report on local tax burdens, "To make Iowa less tax burdened and more tax competitive, policymakers should consider the total tax burden, not just property taxes."<sup>14</sup>

**FIGURE 5. SHARE OF STATE PERSONAL INCOME CONSUMED BY LOCAL TAXES, 2023**

Iowa's local governments rely more heavily on property taxes than the average state.



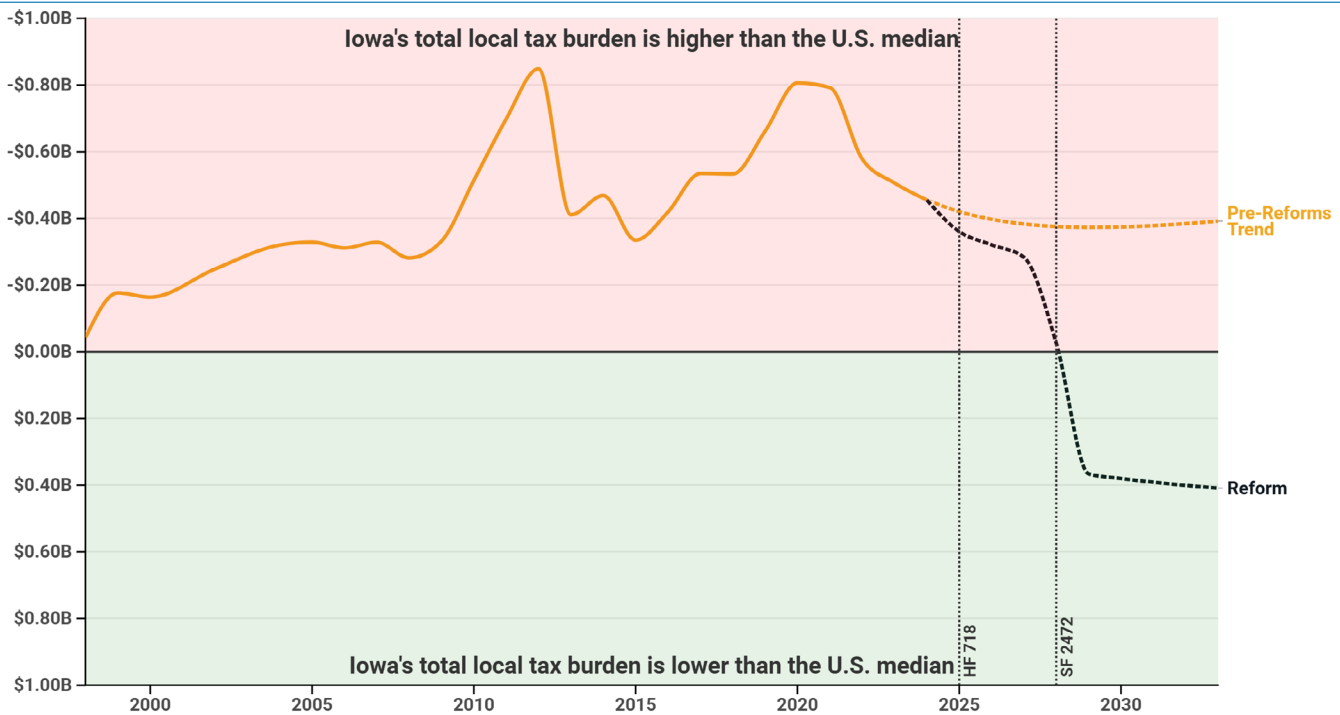
Source: [Census Bureau](#), "Annual Survey of State and Local Government Finances (ALFIN)"; [Bureau of Economic Analysis](#), "Personal Income by State"; CSI calculations.

While CSI projects Iowa will remain in the top half of states for property tax burden even after reform, total local tax burden is the metric that matters most from an economic standpoint. It measures the burden borne by the private economy to fund local governments. Figure 5 shows the percent of personal income going to pay local taxes in each state broken down by tax type: property tax, sales tax, and other.

Iowa's local governments receive about 85% of their tax revenue from property taxes. While it ranks as the 10th highest property tax burden state, its local sales taxes and other local taxes remain relatively low compared with other states. As a result, its total local tax burden—coming in at 20th—stands much lower than its burden based on local property taxes alone. Of the 19 states with a higher total local tax burden, 12 rank as less burdened when counting property taxes only. Take Iowa's southern neighbor, Missouri, as an example. The state ranks in the lowest half of states for property tax burden at 29th, beating Iowa by 19 spots. Its total local tax burden rank, however, comes in 4 spots higher than Iowa at 16th due to its relatively high local sales taxes—a regressive form of taxation.<sup>15</sup>

Figure 6 shows the effect of the property tax reforms in HF 718 and SF 2472 on Iowa's total local tax burden. The figure is structured the same as figure 3 but reflects all local taxes, not just property taxes. Refer to the explanation of figure 3 under the previous subsection of this report for a description of the figure's components.

**FIGURE 6. NOMINAL REVENUE CHANGE NEEDED TO MAKE IOWA A MEDIAN TOTAL LOCAL TAX BURDEN STATE, ACTUAL AND PROJECTED, FY 1998 TO FY 2033 (CURRENT DOLLARS)**



Source: [Census Bureau](#), "Annual Survey of State and Local Government Finances (ALFIN)"; [Iowa Department of Management](#), "Historical Property Taxes"; [Bureau of Economic Analysis](#), "Personal Income by State"; CSI calculations.  
 Note: Solid lines represent actual local tax revenue data from the U.S. Census Bureau, and dotted lines represent CSI projections.

In FY 2023, Iowa's local tax revenues needed to fall by \$460 million statewide to make Iowa a median state for total local tax burden. Under the reforms, Iowa will reach the approximate median total local tax burden in FY 2028, when the first reforms under SF 2472 begin to take effect.<sup>1</sup> Its relative burden is projected to improve gradually thereafter, putting Iowa into the bottom half for total local tax burden on an ongoing basis.

Prior to the 2023 and 2026 reforms, the state was on track to remain one of the top half most burdened states indefinitely—not just for property taxes but for all local taxes. Iowa had not been near the median for total local tax burden since around 1998, at the beginning of the time series in the figure. Not incidentally, Iowa's property tax burden rank was 17th that year, the best in the time series.

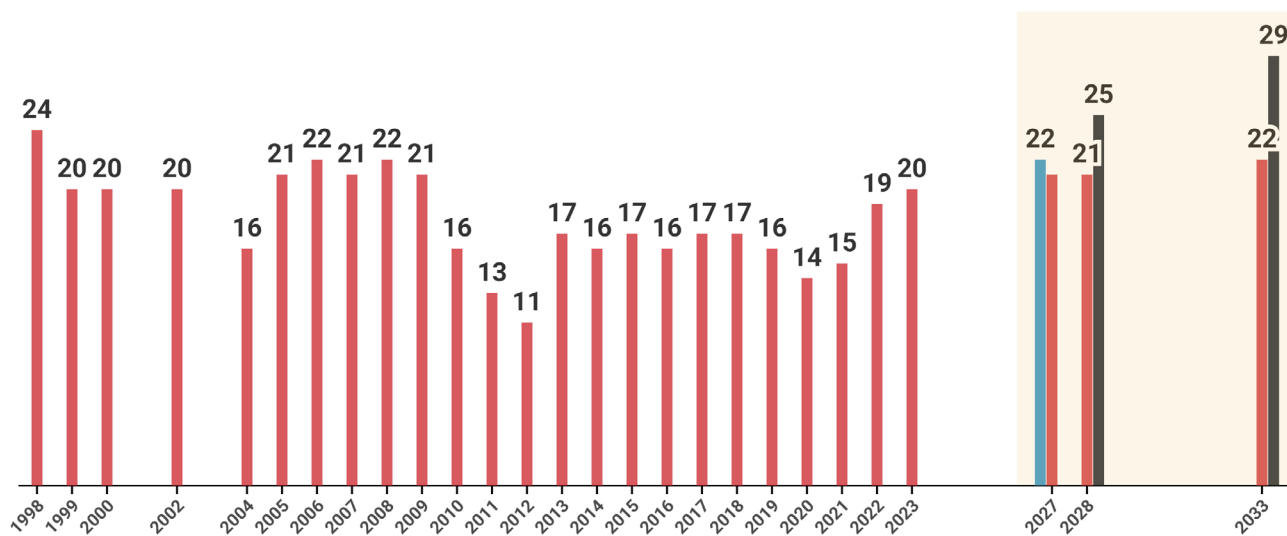
Figure 7 shows how CSI projects the recent property tax reforms will affect Iowa's national rank for total local tax burden.

**FIGURE 7. IOWA'S TOTAL LOCAL TAX BURDEN RANKING, 1998-2023, WITH HF 718 & SF 2472 REFORM PROJECTIONS.**

### Iowa's Total Local Tax Burden Ranking, 1998–2023, with HF 718 & SF 2472 Reform Projections

(1 = Highest Burden)

■ Pre-Reforms ■ HF 718 ■ SF 2472



Source: [Census Bureau](#), "Annual Survey of State and Local Government Finances (ALFIN)"; [Iowa Department of Management](#), "Historical Property Taxes"; [Bureau of Economic Analysis](#), "Personal Income by State"; CSI calculations.  
 Note: The final two highlighted years, 2028 and 2033, represent CSI projections.

Mirroring the trend shown in figure 6, the red "pre-reforms" bars in figure 7 indicate that prior to reform Iowa was on track to remain in the top half most burdened states for local taxes through at least 2033. Without reforms, Iowa was projected to see its rank improve by two spots between 2023 and 2033 despite its absolute burden rising over that period. Iowa's projected rank improvement before reform results from the projection that the local tax burden will rise more rapidly in other states. Its projected rank improvement after reform results from an absolute reduction in tax burden.

<sup>1</sup>The median between 1 and 50 is 25.5. At a rank of 25 in FY 2028, Iowa remains just within the top half of the most burdened states. Its relative burden is projected to improve gradually thereafter.

After both reforms, HF 718 and SF 2472, Iowa moves to the bottom half of most burdened states for local taxes. In FY 2027, under only the reforms from HF 718, CSI projects Iowa's rank comes in one spot higher than it would have without the bill. As SF 2472 begins to take effect in FY 2028, Iowa's rank rises sharply to 25, approximately the median. This rank matches the projection provided in figure 6. Once the bill's reforms are in full effect and the state's forecasted tax savings of \$4.2 billion over six years are fully realized, Iowa's ranking will improve to 29th.

## A note on forecasting

The forecasts provided in this section should be understood as directionally accurate estimates, not precise predictions. Forecasts are imperfect. This is evident from the change seen from the actual historic data (solid line) to the forecasts (dotted lines) in figures 3 and 6. The dotted lines are smooth, whereas the line for the actual historic data is volatile and unpredictable. Common Sense Institute's "pre-reforms trend" forecasts (yellow dotted lines) rely on the trend from the yearly moving average of tax revenues from 1998 to 2024. This forecast represents a hypothetical counterfactual tax policy environment that will never exist because the tax law changed. Actual future data and rankings will be affected by changes in inflation, economic conditions, and public policies in Iowa or in other states that may alter these projections in ways forecasters cannot predict. Lacking the benefit of foreknowledge, however, the forecasts are nonetheless useful for illustrating the directional impact of policy changes.

## BOTTOM LINE

For decades, Iowa has remained in the top half of most burdened states for local taxes. With HF 718 in 2023 and SF 2472 in 2026, lawmakers have finally reversed that trend. They have done so through policy reforms that will moderate tax burdens over the long term.

Iowa's local governments receive 85% of their tax revenues from property taxes. The state's stubbornly high local tax burden stems from high property taxes, which have been consistently the top 10 to 12 most burdensome in the nation since 2011. Prior to the 2023 property tax reform legislation, Iowa's property tax burden rose in absolute terms and relative to other states, going from 11th worst in 2022 to 10th worst in 2023. The property tax reforms enacted in 2023 under HF 718 began to put Iowa on a path toward lower tax burdens, but alone they did not bring Iowa's local tax burden in line with or below the national median. By passing SF 2472 this year, Iowa lawmakers will improve the state's local tax burden rank from 20th to 29th, putting the state squarely in the bottom half. Because the bill included both immediate tax relief and structural reform to control the rate of growth in property taxes over time, CSI projects Iowans will see lower taxes immediately in absolute and relative terms, and the state will remain tax competitive over the long term.

This report only considers the topline net impacts of Iowa's property tax reforms. Taken more granularly, however, the reform will affect different groups of taxpayers differently. For example, while homeowners will see immediate and substantial tax relief, owners of multi-family properties will experience tax increases. Future research could forecast the changes in tax liability by property class and model the macroeconomic effects of those changes.

1. Ben Murrey and Andrzej Wieceiorkowski, "Property Tax Reform: Targeting Iowa's High Local Tax Burden," Common Sense Institute Iowa, April 9, 2025, <https://www.common senseinstituteus.org/iowa/research/taxes-and-fees/property-tax-reform-targeting-iowas-high-local-tax-burden>.
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6. Ben Murrey and Andrzej Wieceiorkowski, "Property Tax Reform: Targeting Iowa's High Local Tax Burden," Common Sense Institute Iowa, April 9, 2025, <https://www.common senseinstituteus.org/iowa/research/taxes-and-fees/property-tax-reform-targeting-iowas-high-local-tax-burden>.
7. Ben Murrey and Andrzej Wieceiorkowski, "Property Tax Reform: Targeting Iowa's High Local Tax Burden," Common Sense Institute Iowa, April 9, 2025, <https://www.common senseinstituteus.org/iowa/research/taxes-and-fees/property-tax-reform-targeting-iowas-high-local-tax-burden>.
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