

UEN 2026 Legislative Priority: Bond Issue Dates

Background and History:

School bond elections require a higher bar of approval. A 60% supermajority of votes must support it, compared to a 50% +1 simple majority needed for most other special election ballot initiatives. School boards had more flexibility in setting election dates prior to July 1, 2023.

Iowa law requires two thresholds of property tax levy. Both must be approved by voters for a school bond ballot initiative: 1) \$2.70 per \$1,000 net assessed taxable value, and 2) \$4.05 per \$1,000 net assessed taxable value. If districts require a tax rate above \$2.70 to pay for bonded debt, voters must approve two questions on the ballot, one for each threshold. This now may require two distinct election dates.

The following two bills dramatically altered how and when Iowans vote on a school bond ballot initiative:

- **HF 2620 Election Changes**, 2008 Session, moved school board elections to November, coinciding with city and county elections. The bill limited the number of special election dates for bond issues.
- **HF 718 Property Tax Reform**, 2013 Session, restricted elections with debt issuance to the first Tuesday following the first Monday of November (either during the city, county, school board election or during the General Election). However, HF 718 only moved the first vote to the General Election, requiring districts needing to exceed the \$2.70 threshold to have two elections.

Current Situation:

Legislative Correction Is Needed for Bond Levy Thresholds (should not require two separate elections):

HF 718 required a bond election be held on the second Tuesday in November, but only applied to the first threshold, up to \$2.70 per \$1,000. Schools are still required to have a second vote for the threshold levy rate higher than \$2.70 up to \$4.05, because Iowa Code [298.18](#) (1) (d) requires that particular question be on one of the special election dates, but explicitly excludes the General Election. Requiring two elections for one ballot initiative increases election costs and contributes to voter approval delays, ultimately increasing the cost of school infrastructure projects. Once approved, property taxes for those projects are likely even higher.

Other Bond Election Requirements That Have Negative Consequences:

Restricting school bond votes to the November General Election led to a lower approval rate for school bonds. In Nov. 2025, 33 (76.7%) successfully attained a 50% simple majority, but only 18 (41.9%) exceeded the 60% supermajority threshold. In addition to delays increasing the cost of projects, the restriction to only one election date in Iowa bids up the cost of infrastructure projects even further. Competition for every part of construction, from bid to inspection, occurs all at once due to a cluster of new bond issues, rather than being spread throughout the year. This increased demand for vendors and support (from architects to construction companies to inspectors) drives up prices.

Election Date	# of Bond Elections	# Passed	% Passed	# Between 50-60%
Nov. 2025*	43	18	41.9	15
Nov. 2024 (General Election)	33	13	39.4	15
Nov. 2023*	35	16	45.7	10
Mar. 2023	16	9	56.3	3
Sept. 2022	14	8	57.1	?
Mar. 2022	11	6	54.5	?
Nov. 2021*	8	4	50.0	3
Sept. 2021	13	6	46.2	1
Mar. 2021	8	7	87.5	1
*School Board/City/County Elections				

Iowa is an Outlier Compared to Most States:

According to [Ballotpedia](#), there are seven other states (AL, KY, MO, OK, SD, WA and WV) with more than a simple majority required. Kentucky requires a 67% supermajority, and Missouri requires 57% for a bond issue or 67% to exceed the district's debt ceiling. All 42 other states either require a 50% simple majority to approve bond issues or use another process, such as state Department of Education approval. Both New York and New Jersey generally have a simple majority requirement, but voters may approve a bond in excess of the district's debt limit with 3/5ths approval.

Requiring a supermajority of voters to approve the bond, 60% + 1, delays and increases costs for school infrastructure projects. Although this practice is likely a hangover from days long ago when only property owners had voting rights, there are contemporary reasons to oppose the higher threshold.

- **Minority Rule:** Supermajority requirements allow a minority of voters (less than 40%) to block proposals supported by a majority. This can undermine the principle of majority rule, which is fundamental to democratic decision-making.
- **Barrier to Necessary Investments:** Critical infrastructure projects, such as school improvements, may fail despite community support because of the higher vote threshold. This can delay or prevent necessary investments in public services, potentially harming students and the community. Construction of new, energy-efficient and right-sized attendance centers helps districts balance their general fund budgets with declining enrollment. Delay in right-sizing facilities negatively impacts staffing and program decisions.
- **Disproportionate Influence:** Special-interest groups or individuals opposed to a measure can exert disproportionate influence, requiring only a smaller share of the vote to block the initiative. This can lead to gridlock and hinder progress.
- **Higher Costs Over Time:** Delayed bond approvals can lead to increased costs due to construction cost inflation, higher interest rates, or emergency repairs that might have been avoided with proactive investment. Higher Costs mean higher property tax rates in the future.
- **Equity Concerns:** Communities with greater economic disparities may struggle to reach a supermajority consensus, even for projects that address inequities in public education or infrastructure.
- **Redundancy of Oversight Mechanisms:** Fiscal accountability is already achieved through other means, such as limitations of debt capacity, audits, oversight committees, and restriction of election dates, without the need for a supermajority vote.

Property Tax Reform re School Bond Elections: The restriction of bond elections to one annual date spikes the demand for providers, architects, bonders, and construction labor, while extending the time of completion, all increasing costs to taxpayers. Bond issues should be approved by a simple majority of voters (50% +1), rather than a super majority (60% +1), school districts should be given options of multiple election dates yearly, and only one vote should be required regardless of the levy amount, up to the \$4.05 maximum levy.