



## GET TO KNOW US

The Iowa League of Cities serves as the unified voice of cities, providing training and guidance to city clerks, finance officers, administrators and elected officials to strengthen Iowa's communities since 1898.

## WHO WE REPRESENT

The League represents 843 cities in Iowa with populations from 50 people to 200,000 people in every county and district across the state. These are rural, small-town communities, county seats, and regional metropolitan areas that all have unique challenges, resources, and needs. What they have in common is their commitment to serve their citizens while aligning with their community's values and goals.

# ★ 2026 LEAGUE PRIORITIES

## Improve Taxpayer Notice Form

*Making Local Government Investment Accessible*

**WHAT:** Update the confusing, speculative taxpayer notice with a clearer, more transparent notice that helps residents compare year-over-year changes to better understand how local budget decisions affect their tax statement.

**WHY:** Iowans deserve transparency that is clear, accurate, and meaningful to their property. A cleaner notice improves understanding, reduces misinformation, and encourages residents to participate in the budget process.

## Modernize Public Notice Requirements

*Balancing Fiscal Stewardship with Public Transparency*

**WHAT:** Authorize online postings of public notices by repealing the state requirement that notices be published in a print newspaper.

**WHY:** Digitalization maintains transparency while saving taxpayers millions statewide.

## Fix Sidewalk Liability Gap

*Preventing Injuries Through Shared Responsibility*

**WHAT:** Restore clear statutory authority for cities to assign sidewalk maintenance responsibilities and liability to negligent adjacent property owners.

**WHY:** A recent Supreme Court ruling created ambiguity about who is liable when sidewalk injuries occur. Cities need clarity to prevent injuries and avoid unfunded mandates that shift risk and cost onto taxpayers at-large.

## Clarify Liability for City Officials

*Promoting Balanced Regulation and Public Servant Protection*

**WHAT:** Clarify Iowa law to ensure city officials acting within the scope of their official duties are not subject to personal civil liability for good-faith building and code enforcement decisions.

**WHY:** Recent court interpretation has created uncertainty around personal liability for city officials. Without clarification, this uncertainty discourages qualified individuals from public service, complicates municipal insurance coverage, and undermines timely, good-faith decision-making that protects public safety and effective governance.

## LEAGUE POLICY STATEMENTS

### Property Tax Reform:

Support a property tax framework that is stable, efficient, and fiscally responsible, while ensuring cities can maintain the services and infrastructure that drive local and statewide economic growth.

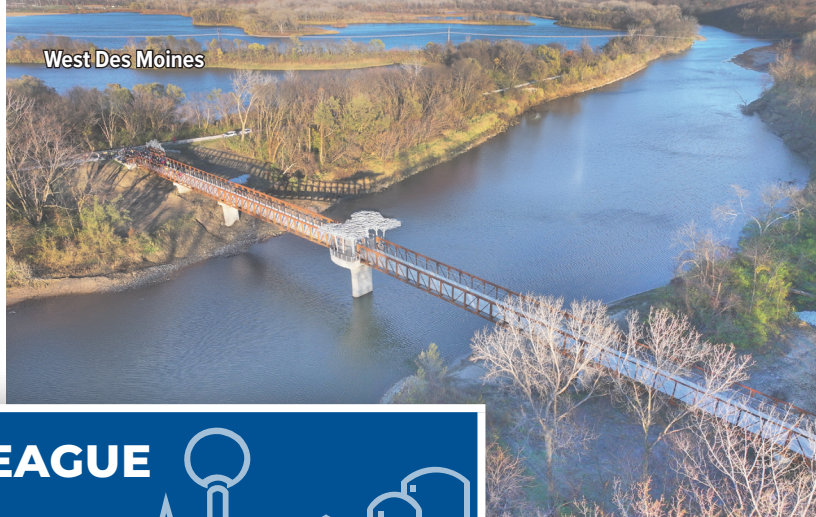
### Public Safety Partnerships for Small Communities:

Strengthen and clarify the framework for shared public safety services in small communities by improving 28E agreements, establishing predictable cost structures, and supporting flexible contracts with county sheriffs.

### Tax Increment Financing:

Support updates to the tool that improve transparency and predictability without reducing cities' ability to effectively use TIF for housing, infrastructure, and economic development.





## WHAT THE LEAGUE STANDS FOR



### Maintaining Self-Governance:

Self-governance gives communities the tools and the freedom to find solutions that align with their needs and values. Local government is decision-making at its most accountable with decisions made by your neighbors you talk to at the grocery store, PTA meetings, or the coffee shop.

### Financial Stability:

Responsible finances stem from planning, predictability, and transparency. Communities need stability to plan for the future, wisely manage local resources, and prepare for disasters and emergency management needs.

### Economic Development:

Cities need the tools to support local businesses, attract and retain a skilled workforce, and maintain a strong local economy.

### Infrastructure:

Iowa's infrastructure is aging. Cities need the support to maintain and replace essential infrastructure such as bridges, water treatment facilities, and flood mitigation.

### Public Safety:

Iowans want efficient and effective public safety services that are well-trained and supported in keeping communities safe.



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