

3 "237. Laws—free distribution. The superintendent of printing
4 may distribute gratuitously, to interested persons, the code of 1897
5 and all supplements and supplemental supplements thereto; also all
6 codes which have been issued subsequent to the code of 1897 and
7 which have been supplanted by a newly issued code; also all session
8 laws which antedate the publication of the last issued code by at least
9 four years; provided that he shall maintain in reserve such number of
10 copies of each such books as may be fixed by the executive council.
11 Such reserve when fixed shall not be distributed except on the order
12 of the executive council."

House File 36. Approved April 2, 1937.

CHAPTER 91

LOCAL BUDGET LAW

S. F. 89

AN ACT to amend the law as it appears in chapter twenty-four (24) of the code, 1935, known as the local budget law; to create a state board to review upon appeal certain budgets, proposed expenditures and tax levies; to provide for the organization of such state appeal board, and to prescribe its powers and specify its duties; to provide for the employment of qualified deputies and necessary help; to provide for appeal to such board; to make appropriation therefor, and to repeal all acts, or parts of acts, in conflict herewith.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That the law, as it appears in section three hundred
2 sixty-nine (369) of the Code, 1935, be and the same is hereby amended
3 by adding thereto, at the end thereof, and as sub-division six (6) of
4 said section, the following paragraph:

5 "6. The words 'State Board' shall mean the State Appeal Board as
6 created by Section three (3) of this Act."

1 SEC. 2. That the law, as it appears in chapter twenty-four (24)
2 of the code, 1935, be and the same is hereby amended by substituting
3 the words "State Board" whenever and wherever the word "Comp-
4 troller" appears anywhere in the provisions of said chapter twenty-
5 four (24).

1 SEC. 3. That the law, as it appears in chapter twenty-four (24)
2 of the code, 1935, be and the same is hereby further amended by add-
3 ing thereto, at the end thereof, and as sections three hundred ninety-
4 h one (390-h1), three hundred ninety-h two (390-h2), three hundred
5 ninety-h three (390-h3), three hundred ninety-h four (390-h4), three
6 hundred ninety-h five (390-h5), three hundred ninety-h six (390-h6),
7 and three hundred ninety-h seven (390-h7) of said chapter, the fol-
8 lowing:

9 390-h1. There is hereby created to administer this act, a State
10 Board to be known as the State Appeal Board, which State Board shall
11 consist of the

- 12 (a) Comptroller,
- 13 (b) Auditor of State, and
- 14 (c) Treasurer of State

15 each of whom shall personally serve as a member of the State Board
16 during his tenure of office. At its first meeting, which shall be
17 held within thirty (30) days after this act goes into effect, and at
18 each annual meeting held thereafter, the State Board shall organize by
19 the election, from their own number, of a chairman and a vice-chair-
20 man; and by appointing a secretary. Two members of the State
21 Board shall constitute a quorum for the transaction of any business.
22 The State Board may, from time to time, as such services are required,
23 appoint one or more competent and specially qualified persons as
24 deputies, to appear and act for it at initial hearings as hereinafter
25 provided. The annual meeting of the State Board shall be held on
26 the second Tuesday of January in each year. Each deputy appointed
27 by the State Board shall be entitled to receive the amount of his travel-
28 ing and other necessary expenses actually incurred while engaged in
29 the performance of his official duties as hereinafter set out. Such
30 expenses to be audited and approved by the State Board and proper
31 receipts filed therefor.

32 390-h2. Not later than the first Monday in September, a number of
33 persons in any municipality equal to one-fourth of one per cent of
34 those voting for the office of governor at the last general election in
35 said municipality, but in no event less than ten, who are affected by
36 any proposed budget, expenditure or tax levy, or by any item thereof,
37 may appeal from any decision of the certifying board or the levying
38 board, as the case may be, by filing with the County Auditor of the
39 County in which such municipal corporation is located, a written pro-
40 test setting forth their objections to such budget, expenditure or tax
41 levy, or to one or more items thereof, and the grounds for such objec-
42 tions; provided that at least three of such persons shall have appeared
43 and made objection, either general or specific, as provided by section
44 three hundred seventy-seven (377) of the code of Iowa. Upon the
45 filing of any such protest, the county auditor shall immediately pre-
46 pare a true and complete copy of said written protest, together with
47 the budget, proposed tax levy or expenditure to which objections are
48 made, and shall transmit the same forthwith to the State Board, and
49 shall also send a copy of such protest to the certifying board or to the
50 levying board, as the case may be.

51 390-h3. The State Board, within a reasonable time, shall fix a date
52 for an initial hearing on such protest and shall designate a deputy to
53 hold such hearing, which shall be held in the county or in one of the
54 counties in which such municipality is located. Notice of the time and
55 place of such hearing shall be given by registered mail to the chief
56 executive officer of the municipality and to the first ten property
57 owners whose names appear upon such protest, at least five (5) days
58 before the date fixed for such hearing. At all such hearings, the
59 burden shall be upon the objectors with reference to any proposed item
60 in the budget which was included in the budget of the previous year
61 and which such objectors propose should be reduced or excluded; but
62 the burden shall be upon the certifying board or the levying board, as
63 the case may be, to show that any new item in the budget, or any in-
64 crease in any item thereof, is necessary, reasonable and in the inter-
65 ests of the public welfare.

66 390-h4. The deputy designated to hear any particular appeal shall
67 attend in person and conduct such hearing in accordance with the

68 procedure prescribed in section three (3) of this act, and shall
69 promptly report the proceedings had at such hearing, which report
70 shall become a part of the permanent record of the State Board. At
71 the request of either party, or on his own motion, the deputy shall
72 employ a stenographer to report the proceedings, in which event the
73 stenographic notes shall be filed with the report. Either party desir-
74 ing to have a transcript of such notes presented to the State Board
75 with the deputy's report, may have the same made at his initial ex-
76 pense, such expense to eventually follow the result.

77 390-h5. It shall be the duty of the State Board to review and finally
78 pass upon all proposed budget expenditures, tax levies and tax assess-
79 ments from which appeal is taken and it shall have power and au-
80 thority to approve, disapprove or reduce all such proposed budgets, ex-
81 penditures and tax levies so submitted to it upon appeal, as herein
82 provided; but in no event may it increase such budget, expenditure,
83 tax levies or assessments or any item contained therein. Said State
84 Board shall have authority to adopt rules and regulations not incon-
85 sistent with the provisions of this chapter, to employ necessary as-
86 sistants, authorize such expenditures, require such reports, make such
87 investigations and take such other action as it deems necessary to
88 promptly hear and determine all such appeals; provided, however, that
89 all persons so employed shall be selected from persons then regularly
90 employed in some one of the offices of the members of said State Board.

91 390-h6. The manner in which objections shall be presented, and
92 the conduct of hearings and appeals, shall be simple and informal and
93 in accordance with the rules prescribed by the State Board for
94 promptly determining the merits of all objections so filed, whether or
95 not such rules conform to technical rules of procedure. Such record
96 shall be kept of all proceedings, as the rules of the State Board shall
97 require.

98 390-h7. After a hearing upon such appeal, the State Board shall
99 certify its decision with respect thereto to the county auditor, and
100 such decision shall be final. The county auditor shall make up his
101 records in accordance with such decision and the levying board shall
102 make its levy in accordance therewith. Upon receipt of such deci-
103 sion, the county auditor shall immediately notify both parties thereof,
104 whereupon the certifying board shall correct its records accordingly,
105 if necessary. Final disposition of all such appeals shall be made by
106 the State Board on or before October 15th of each year.

1 SEC. 4. For the purpose of carrying out the provisions of this Act,
2 there is hereby appropriated out of any moneys in the State Treasury,
3 not otherwise appropriated, the sum of five thousand dollars (\$5,-
4 000.00), or so much thereof as is necessary, for each annual period.
5 The first annual period shall end June 30, 1938.

1 SEC. 5. All acts, or parts of acts, inconsistent herewith are hereby
2 repealed.

Senate File 89. Approved April 10, 1937.