

## CHAPTER 152

Referred to in chapter 40.

## STATE AID TO SCHOOLS

## H. F. 98

AN ACT to provide for the use of state funds to supplement funds of school districts and support of education and for the assistance of the public school districts of the state in financing their activities, from other sources than the direct property tax, and making an appropriation of the sum of seven million five hundred thousand dollars (\$7,500,000.00) for each year of the biennium beginning July 1, 1947, and ending June 30, 1949; and providing regulations under which such funds may be expended.

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

1 SECTION 1. The several school districts in the state of Iowa shall  
2 be entitled to and receive financial aid from the state in the manner  
3 and amount as provided in this act.

1 SEC. 2. For the purposes of this act an elementary pupil is a pupil  
2 of school age attending public school who has not entered the ninth  
3 grade, and a high school pupil is a pupil of school age attending public  
4 school in any of the grades ninth to twelfth inclusive.

1 SEC. 3. General school aid distributed under this act shall be on  
2 the basis of eleven (11) cents per day per elementary pupil and four-  
3 teen (14) cents per day per high school pupil for every day that such  
4 pupils actually attend school.

1 SEC. 4. The general school aid funds allocated to each district  
2 shall be determined as follows:

3 1. Multiply eleven (11) cents by the combined number of nontuition  
4 elementary students in average daily attendance and average number  
5 of elementary students for which the district pays tuition to another  
6 district. Multiply this product by the actual number of days school  
7 was officially in session, not to exceed one hundred eighty (180) days.

8 2. Multiply fourteen (14) cents by the combined number of non-  
9 tuition high school students in average daily attendance and average  
10 number of high school students for which the district pays tuition to  
11 another district. Multiply this product by the actual number of days  
12 school was officially in session, not to exceed one hundred eighty (180)  
13 days.

14 3. Take the sum of the amounts found in paragraphs one (1) and  
15 two (2) of this section, this being the amount to which the district  
16 is entitled for general school aid under this act.

1 SEC. 5. At the close of each school year, but not later than July 5,  
2 the local district shall supply to the state department of public instruc-  
3 tion the information required for calculation of the amount reimburs-  
4 able to the district. Forms for this purpose shall be supplied by the  
5 state department to each school district not later than June 1. After  
6 all claims have been calculated and validated for accuracy, the de-  
7 partment of public instruction shall certify the same to the state  
8 comptroller for payment as soon as possible. In event that the amount  
9 appropriated for reimbursement of the school districts is insufficient  
10 to pay in full the amounts to each of the school districts, then the  
11 amount of each payment shall be reduced by the state comptroller

12 in the ratio that the total funds appropriated and available bears to  
13 the total amount certified for reimbursement. All funds received or to  
14 be received under the provisions of this act shall be taken into account  
15 and considered by each school district when estimating the amount  
16 required for the general fund.

1 SEC. 6. The superintendent of public instruction is hereby au-  
2 thorized to adopt such rules and regulations and definitions of terms  
3 as are necessary and proper for the administration of this chapter.  
4 When such conditions as unnatural weather hazards, bad roads, epi-  
5 demics, and the like, occur to such an extent as to penalize any district,  
6 the superintendent of public instruction can adjust the formula by  
7 taking the average of several months attendance in lieu of the months  
8 affected by such epidemics or hazards.

1 SEC. 7. For the purpose of carrying out the provisions of this act  
2 for the distribution of general aid herein appropriated the funds of  
3 each school district, except school house funds, shall be designated as  
4 a general fund and a special courses fund.

5 All General Aid moneys distributed to a public school district from  
6 the appropriations provided by this act shall be placed in said school  
7 district in the said general fund of said district which fund shall be  
8 used only for the following purposes:

9 The cost of operating and maintaining the school and the cost of  
10 instruction and supervision occasioned by the teaching of the basic  
11 curriculum hereinafter described.

12 The special courses fund shall consist of moneys raised by levy  
13 against the taxable property of the school district for the cost of  
14 instruction and supervision in teaching courses other than those  
15 included in the basic curriculum.

16 For the purposes of this act, there is hereby established in each  
17 public school a basic curriculum which shall consist of the following  
18 subjects:

19 a. In the elementary school, the following: kindergarten courses,  
20 reading, writing, arithmetic, spelling, grammar, including written and  
21 oral language and speech, geography, United States history, history  
22 of Iowa, elementary principles of American government, music, health  
23 and sanitation, physiology and hygiene including the teaching of the  
24 effects of alcohol, narcotics and poisons upon the human system,  
25 physical education, elementary sciences, art, and other courses ex-  
26 pressly authorized by law.

27 b. In the junior and senior high school the following: principles of  
28 American government, constitutions of the United States and Iowa,  
29 history, economics, sociology, physical education, music, industrial  
30 arts, English, mathematics, science, language, business education,  
31 home economics, agriculture, vocational education, and other courses  
32 expressly authorized by law.

33 c. Any additional subjects which may be required to be taught by  
34 law.

35 The board of directors of each school district shall prepare a budget  
36 as required by law setting out the amount of money proposed to be  
37 expended from the general fund and from the special courses fund.  
38 The board shall include all state funds distributed to the district under  
39 the provisions of this act in the anticipated income to be received by

40 the general fund, and the amount to be raised by taxation for general  
 41 fund purposes shall be fixed after deducting the amount to be received  
 42 from the appropriations in this act and any other funds received from  
 43 the state of Iowa, from the budget requirements. The board shall  
 44 include in its budget as a separate item any proposed expenditures  
 45 from the special courses fund and the amount to be raised by taxation  
 46 for such purposes shall be separate and distinct from the levy for  
 47 general fund purposes.

48 No transfer of funds shall be made to the special courses fund from  
 49 the general fund, any provisions of the law to the contrary notwith-  
 50 standing.

1 SEC. 8. Sections two hundred seventy-six point thirty-two (276.32),  
 2 two hundred seventy-six point thirty-three (276.33), and two hundred  
 3 seventy-six point thirty-four (276.34), Code 1946, are hereby repealed.

1 SEC. 9. There is hereby appropriated for the department of public  
 2 instruction for the purpose of state aid to public school districts in  
 3 financing their operations from other sources than direct property  
 4 taxes for each year of the biennium beginning July 1, 1947, and ending  
 5 June 30, 1949, the sum of seven million five hundred thousand dollars  
 6 (\$7,500,000.00), or so much thereof as may be necessary to be used  
 7 in the following manner:

8 For agricultural land credits in addition to the \$500,000 annually  
 9 provided by chapter 426, Code 1946, to be transferred by the depart-  
 10 ment of public instruction to the agricultural land credit fund in the  
 11 office of the treasurer of state.....\$1,500,000.00

12	Transportation of pupils.....	2,000,000.00
13	Supplemental education program .....	1,000,000.00
14	Aid to handicapped children .....	250,000.00
15	Aid to consolidated schools .....	125,000.00
16	Standard rural school aid .....	90,000.00
17	Normal institutes .....	33,000.00
18	Normal training schools .....	35,000.00
19	Mining camp schools .....	45,000.00
20	Mining camp schools (emergency) .....	27,000.00
21	Revision and study school courses .....	10,000.00
22	Improvement of administration and instruction .....	10,000.00
23	General aid for the purposes set forth in this act....	2,375,000.00*

24 Grand total of appropriations under this section....\$7,500,000.00

25 The necessary expenses incurred by the department of public in-  
 26 struction in the administration of this act may be paid from the  
 27 appropriations provided by this act.

1 SEC. 10. Section four hundred twenty-six point two (426.2), Code  
 2 1946, is hereby amended by adding at the end thereof the following:  
 3 "Any land laid off or platted into lots of less than ten acres belonging  
 4 to and a part of other lands of more than ten acres and in good faith  
 5 used for agricultural or horticultural purposes shall be entitled to  
 6 the benefits of this chapter".

Additional appropriation, chapter 40.

1 SEC. 11. Section four hundred twenty-six point four (426.4), Code  
2 1946, is hereby repealed.

1 SEC. 12. Section four hundred twenty-six point five (426.5), Code  
2 1946, is hereby repealed.

1 SEC. 13. Section four hundred twenty-six point six (426.6), Code  
2 1946, is amended by striking from line two (2), "October 15" and by  
3 substituting therefor, "August 1"; and by striking the words, "on  
4 which there has been made an allowance for" in lines four (4) and  
5 five (5) and substituting therefor the words, "which are entitled to";  
6 and by striking the word "allowed" in line thirteen (13) and inserting  
7 in line fourteen (14) after the word "lands" the words "entitled to  
8 credit hereunder"; and by adding at the end of said section the fol-  
9 lowing:

10 "In the event the county auditor denies a credit upon any such lands,  
11 he shall immediately mail to the owner at his last known address  
12 notice of his decision thereon. The owner may, within thirty days  
13 thereafter, appeal to the board of supervisors of the county wherein  
14 the land involved is situated by serving notice of said appeal upon the  
15 chairman of said board. The board shall hear such appeal promptly  
16 and shall determine anew all questions involved in said appeal and  
17 shall within ten (10) days after such hearing, mail to the owner at  
18 his last known address, notice of its decision. In the event of disal-  
19 lowance the owner may, within ten (10) days from the date such  
20 notice is mailed, appeal such disallowance by the board of supervisors  
21 to the district court of that county by serving written notice of appeal  
22 on the county auditor. The appeal shall be tried de novo and may  
23 be heard in term time or vacation. The decision of the district court  
24 thereon shall be final."

1 SEC. 14. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its passage and publication in  
3 The Tipton Advertiser, a newspaper published at Tipton, Iowa and  
4 in The West Branch Times, a newspaper published at West Branch,  
5 Iowa.

Approved May 1, 1947.

I hereby certify that the foregoing act was published in The Tipton Advertiser,  
May 9, 1947, and The West Branch Times, May 8, 1947.

ROLLO H. BERGESON, *Secretary of State.*