

- 6 1. State board of regents:
- 7 For the phase one construction of a veterinary medi-
- 8 cine facility at Iowa state university of science and tech-
- 9 nology .....\$2,400,000.00
- 10 2. Public instruction, department of:
- 11 To match or supplement federal funds to be expended
- 12 by the United States Treasury or local funds for con-
- 13 struction of area vocation schools..... 434,167.00
- 14 3. Any unencumbered balance remaining as of June 30, 1973, of
- 15 the funds appropriated by this section of this Act shall revert to the
- 16 general fund of the state as of June 30, 1973.

1 SEC. 9. This Act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in The  
 3 Sheldon Mail, a newspaper published in Sheldon, Iowa, and in Charit-  
 4 on Herald-Patriot, a newspaper published in Chariton, Iowa.

Approved March 29, 1971.

I hereby certify that the foregoing Act, Senate File 179, was published in The Sheldon Mail, Sheldon, Iowa, April 7, 1971, and in the Chariton Herald-Patriot, Chariton, Iowa, April 8, 1971.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 72

SCHOOL TAX LIMITATIONS

H. F. 121

AN ACT to provide limitations on the property tax levy for the general fund budget of school districts, county boards of education, and joint county boards of education and to make an appropriation to the department of public instruction for allocation to school districts.

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

1 SECTION 1. Except as provided for special education expenditures  
 2 in section three (3) of this Act, a school district of this state shall not  
 3 certify for the fiscal year commencing July 1, 1971, an amount of  
 4 money to be raised by property taxes for the general fund budget in  
 5 excess of the amount received by the district for the general fund  
 6 budget raised by property taxes for the fiscal year commencing July 1,  
 7 1970, unless, because of extraordinary and unusual circumstances, the  
 8 school district receives permission from the school budget review com-  
 9 mittee.

10 As used in this section, the amount received by the district for the  
 11 fiscal year commencing July 1, 1970, includes the amount received by  
 12 the district as its share of the basic school tax levied equally in the  
 13 basic school tax unit, as provided in sections four hundred forty-two  
 14 point four (442.4) and four hundred forty-two point six (442.6) of  
 15 the Code, and the amount raised by the district as an additional tax  
 16 as provided in section four hundred forty-two point seventeen (442.17)  
 17 of the Code. Subject to the limitations on amounts provided in this

18 Act, the method of levying and distributing the basic school tax shall  
19 remain the same for the fiscal year commencing July 1, 1971, as it was  
20 for the fiscal year commencing July 1, 1970, and as provided in sections  
21 four hundred forty-two point four (442.4), four hundred forty-two  
22 point six (442.6), and four hundred forty-two point eight (442.8) of  
23 the Code.

24 The amount of the basic school tax levied in each basic school tax  
25 unit in the state for the fiscal year commencing July 1, 1971, shall be  
26 the same amount as the basic school tax levied for that basic school  
27 tax unit for the fiscal year commencing July 1, 1970, and except as  
28 otherwise provided in this Act, the amount of additional money to be  
29 provided by a property tax levy in each school district in the state for  
30 the fiscal year commencing July 1, 1971, as provided in section four  
31 hundred forty-two point seventeen (442.17) of the Code, shall not  
32 exceed the amount of additional money provided by the property tax  
33 levied for that school district for the fiscal year commencing July 1,  
34 1970, and no school district shall levy any other amounts for general  
35 fund expenditures for the fiscal year commencing July 1, 1971, in  
36 excess of the amounts levied by that district for general fund expendi-  
37 tures for the year commencing July 1, 1970.

38 The intent of this Act is to make available to each school district in  
39 the state for general fund expenditures for the fiscal year commencing  
40 July 1, 1971, an amount received from property and income taxes equal  
41 to but not greater than the amount received from property and income  
42 taxes by each school district in the state for general fund expenditures  
43 for the fiscal year commencing July 1, 1970, except as otherwise pro-  
44 vided in case of special education, extraordinary and unusual circum-  
45 stances, and state aid.

46 Extraordinary and unusual circumstances for the purpose of this  
47 section are circumstances which materially affect the school district's  
48 financial status and which will require significant expenditures in  
49 addition to the moneys received from the property tax levy and income  
50 tax distributed pursuant to this Act and the appropriation in section  
51 six (6) of this Act. The school board requesting permission shall have  
52 the burden of proof to establish that all available means have been  
53 used by it to reduce the costs of the school district.

54 The limitations imposed in this Act shall apply to a school district  
55 which has reorganized since July 1, 1970, but the limitation for the  
56 reorganized district shall be based upon the combined general fund  
57 budgets of the school districts involved in the reorganization.

1 SEC. 2. If a school district is granted permission by the school  
2 budget review committee to increase the amount to be raised by  
3 property taxes for the general fund budget in excess of the allowable  
4 limits imposed under section one (1) of this Act, the state comptroller  
5 shall give written notice of the amount of the increase allowed by the  
6 school budget review committee to the county auditor, county board  
7 of supervisors, and the board of directors of the school district.

1 SEC. 3. A county board of education or joint county board of educa-  
2 tion shall not certify for the fiscal year commencing July 1, 1971, or  
3 the fiscal year commencing January 1, 1972, an amount of money to  
4 be raised by property taxes for the general fund budget in excess of  
5 one hundred one and one-half percent of the amount of money raised

6 by property taxes for general fund expenditures for the fiscal year  
7 commencing July 1, 1970, or the fiscal year commencing January 1,  
8 1971.

9 In lieu of the limitations provided in section one (1) of this Act  
10 and in this section, expenditures for special education other than  
11 administrative expenditures are subject to the following limitations:

12 1. A school district, county board of education, or joint county  
13 board of education shall not certify for the general fund budget for  
14 such special education expenditures for the fiscal year commencing  
15 July 1, 1971, or January 1, 1972, an amount per pupil receiving  
16 special education in excess of one hundred five and three-tenths per-  
17 cent of the per pupil expenditure certified for such special education  
18 expenditures for the fiscal year beginning July 1, 1970, or January  
19 1, 1971, for use in existing programs for the number of pupils receiv-  
20 ing benefits therefrom on the 1970 fall enrollment date.

21 2. In addition to the amounts provided in subsection one (1) of this  
22 section, and notwithstanding the limitations otherwise provided in this  
23 Act, a school district, county board of education, or joint county board  
24 of education may certify and receive additional moneys to expand  
25 special education programs for the fiscal year commencing July 1, 1971,  
26 or January 1, 1972. However, this exception applies only to those  
27 special education programs or courses which would have qualified for  
28 state reimbursement pursuant to chapter two hundred eighty-one  
29 (281) of the Code, as interpreted by the rules and regulations of the  
30 state department of public instruction effective on July 1, 1970.

31 3. If, for the 1971-1972 school year, responsibility for a special  
32 education pupil is transferred from a school district to a county or joint  
33 county board of education, or from a county or joint county board of  
34 education to a school district, the moneys budgeted for that pupil shall  
35 be transferred to the district or board which accepts responsibility for  
36 the pupil, or a proportionate amount shall be transferred if the change  
37 is made during the school year.

1 SEC. 4. If a school district certifies an amount of money to be  
2 raised by property taxes for the general fund budget for the fiscal year  
3 commencing July 1, 1971, in excess of the limitations imposed under  
4 section one (1) of this Act and the school district, county auditor, or  
5 county board of supervisors has received no notice from the state  
6 comptroller allowing the increase; or if a county board of education or  
7 joint county board of education certifies an amount of money to be  
8 raised by property taxes for the general fund budget for the fiscal  
9 year commencing July 1, 1971, or the fiscal year commencing January  
10 1, 1972, in excess of the limitations imposed under section three (3)  
11 of this Act, other than the limitations relating to special education  
12 expenditures, the county auditor shall adjust the amount of money  
13 to be raised by property taxes for the general fund budget to the  
14 amount allowed under section one (1) or section three (3) of this Act  
15 and give written notice to the school district, county board of educa-  
16 tion, or joint county board of education, certifying the amount allowed.

1 SEC. 5. Notwithstanding the provisions of section four hundred  
2 forty-two point eight (442.8) of the Code, for the fiscal year com-  
3 mencing July 1, 1971, the state comptroller shall distribute the  
4 amount appropriated pursuant to section four hundred forty-two

5 point seven (442.7) of the Code, to each school district in an amount  
6 equal to the amount distributed to that school district for the fiscal  
7 year commencing July 1, 1970.

8 The difference between the amount appropriated under section four  
9 hundred forty-two point seven (442.7) of the Code and the amount to  
10 be allocated to the local school districts for the fiscal year commencing  
11 July 1, 1971, is appropriated to the school budget review committee.  
12 The school budget review committee shall distribute these funds to the  
13 various school districts which have an increased public school fall  
14 enrollment in excess of five percent for the school year 1971-1972 over  
15 the school year 1970-1971. The school budget review committee shall  
16 determine the needs of school districts with increased fall enrollments  
17 and shall distribute the funds to each school district on the basis of  
18 need as determined by the school budget review committee and on the  
19 basis of the number of pupils in excess of the five percent increased  
20 fall enrollment, and any funds not allocated by the school budget  
21 review committee shall revert to the general fund as of June 30, 1972.  
22 However, the maximum to be distributed to a school district under  
23 this section shall be computed as follows:

24 1. Determine the number of public school pupils enrolled in the dis-  
25 trict on the 1971 fall enrollment date which is in excess of five percent  
26 over the number enrolled in the district on the 1970 fall enrollment  
27 date.

28 2. Multiply the number obtained under subsection one (1) of this  
29 section by the per pupil average of all state aid distributed for the  
30 school year 1971-1972 pursuant to section six (6) of this Act and the  
31 income tax distributed pursuant to section five (5) of this Act, for the  
32 fiscal year commencing July 1, 1971.

1 SEC. 6. There is appropriated from the general fund of the state  
2 to the department of public instruction for the fiscal year beginning  
3 July 1, 1971 and ending June 30, 1972, the sum of one hundred fifteen  
4 million (115,000,000) dollars, plus an amount equal to forty-five (45)  
5 dollars for each pupil enrolled in public schools in the state, as deter-  
6 mined by 1971 public school fall enrollment. Of this amount, one  
7 hundred fifteen million (115,000,000) dollars, or so much thereof as  
8 may be necessary, shall be distributed to each of the school districts  
9 in an amount equal to the amount of state equalization aid distributed  
10 to each school district for the fiscal year commencing July 1, 1970.  
11 The remaining sum appropriated, or so much thereof as may be neces-  
12 sary, shall be distributed on the basis of forty-five (45) dollars for  
13 each pupil enrolled in a public school in each school district, as deter-  
14 mined by 1971 public school fall enrollment. The state comptroller  
15 shall issue warrants for the amount due each school district on an  
16 equal quarterly basis, except that the forty-five dollars per pupil shall  
17 be distributed in three equal payments beginning with the second  
18 quarter.

1 SEC. 7. Shared-time students shall be computed on the 1971 public  
2 school fall enrollment, and shall participate in the forty-five dollars for  
3 each pupil enrolled in a public school in each school district as appro-  
4 priated in section six (6) of this Act. Shared-time student participa-  
5 tion shall be counted on the basis of number of hours of instruction in  
6 a public school, proportionate to a full-time student enrolled in the  
7 district.

1 SEC. 8. This Act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in The Sioux  
 3 Center News, a newspaper published in Sioux Center, Iowa, and in The  
 4 DeWitt Observer, a newspaper published in DeWitt, Iowa.

Approved March 26, 1971.

I hereby certify that the foregoing Act, House File 121, was published in The Sioux Center News, Sioux Center, Iowa, April 15, 1971, and in The DeWitt Observer, DeWitt, Iowa, April 5, 1971.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 73

### SCHOOL BUDGETS REVIEW

#### H. F. 686

AN ACT relating to the review of school budgets for the school year commencing July 1, 1971 by the school budget review committee, and the filing of tentative budgets by individual school districts.

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

1 SECTION 1. For the school year commencing July 1, 1971 only,  
 2 the school budget review committee shall meet in May, 1971 and June,  
 3 1971 pursuant to the provisions of chapter four hundred forty-two  
 4 (442) of the Code and House File one hundred twenty-one (121), Acts  
 5 of the Sixty-fourth General Assembly, First Session. In addition, the  
 6 school budget review committee may meet at any other time during  
 7 the year, at the call of the chairman.

8 For the purpose of evaluating extraordinary and unusual circum-  
 9 stances, the committee may request tentative budgets from any  
 10 school board proposing a budget exceeding the limitation stated in  
 11 House File one hundred twenty-one (121),\* Acts of the Sixty-fourth  
 12 General Assembly, First Session. The committee shall make judg-  
 13 ments and decisions based upon the tentative budgets filed. If neces-  
 14 sary, the committee may request the local school district to appear be-  
 15 fore the committee for further explanation regarding the extra-  
 16 ordinary and unusual circumstances. The decision of the committee  
 17 is binding on the local school district, and the local school district  
 18 shall prepare its final budget based on the decision of the committee.

1 SEC. 2. Nothing in this Act shall preclude the committee from  
 2 holding its regular meetings in September, 1971, pursuant to section  
 3 four hundred forty-two point twenty-one (442.21) of the Code.

1 SEC. 3. This Act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in Patriot-  
 3 Chronicle, a newspaper published in What Cheer, Iowa, and in The  
 4 Colfax Tribune, a newspaper published in Colfax, Iowa.

Approved June 10, 1971.

I hereby certify that the foregoing Act, House File 686, was published in the Patriot-Chronicle, What Cheer, Iowa, June 17, 1971, and in The Colfax Tribune, Colfax, Iowa, June 17, 1971.

MELVIN D. SYNHORST, *Secretary of State.*

\*Chapter 72.