

CHAPTER 1096

FISCAL YEAR

H. F. 1028

AN ACT relating to implementation of the change in the dates of the fiscal year to July first through June thirtieth and correcting conflicting statutes.

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

1 SECTION 1. Acts of the Sixty-fourth General Assembly, 1972 Ses-
2 sion, chapter one thousand twenty (1020), section ten (10), is
3 amended to read as follows:

4 Sec. 10. NEW SECTION. In the event that funds are not available
5 during the extended fiscal year *or in any fiscal year as provided in this*
6 *chapter for cities, counties, and other political subdivisions to make*
7 *their legal and timely payments upon the principal or interest of any*
8 *special assessment or general obligation bonds as due by reason of the*
9 *tax collection periods established in this Act, then the affected city,*
10 *county, or other political subdivision shall transfer funds from any*
11 *other source to meet this obligation, notwithstanding any other statute.*
12 *Any such funds so transferred shall be repayable from the general tax*
13 *collections or applicable special assessment collections, when received.*
14 *This section shall not be printed as a permanent part of the Code and*
15 *shall be printed in the session laws only.*

16 *The state comptroller may advance funds from any moneys in the*
17 *road use tax fund, created in section three hundred twelve point one*
18 *(312.1) of the Code, from the beer and liquor control fund, established*
19 *in section one hundred twenty-three point fifty-three (123.53) of the*
20 *Code, from the municipal assistance fund, created in section four hun-*
21 *dred five point one (405.1) of the Code, from the state aid to be paid*
22 *to merged areas pursuant to chapter one hundred ten (110), Acts of*
23 *the Sixty-fifth General Assembly, 1973 Session, from funds appropri-*
24 *ated to the department of public instruction for distribution to local*
25 *school districts pursuant to section two hundred eighty-one point*
26 *eleven (281.11) of the Code, and from state foundation aid as defined*
27 *in section four hundred forty-two point one (442.1) of the Code, to the*
28 *public official charged with the duty of making payment of the prin-*
29 *cipal and interest of general obligation bonds of cities, counties, school*
30 *districts and merged areas when such payment cannot be made when*
31 *due from current funds on hand or because of a delay in the collection*
32 *of taxes which have been levied, pursuant to section seventy-six point*
33 *two (76.2) of the Code. Any advance shall be made by the state comp-*
34 *troller within five working days after the receipt of a certified state-*
35 *ment from the public official charged with the duty of making payment,*
36 *specifying the principal and interest which is due and any other infor-*
37 *mation the state comptroller may require. The state comptroller shall*
38 *credit any advance made under this section against any future advance*
39 *to that city, county, merged area or school district until reimbursement*
40 *has been made by the city, county, merged area or school district for*
41 *the full amount of the advance. Any funds advanced from the road use*
42 *tax fund shall be used only for those purposes stated in chapter three*
43 *hundred twelve (312) of the Code.*

1 SEC. 2. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), is amended by adding the fol-
 3 lowing new section:
 4 NEW SECTION. All payments and advances of funds by the state
 5 comptroller to cities, counties, and other political subdivisions shall
 6 be made within five working days after proper application has been
 7 made. If no application is required, payment shall be made no later
 8 than the date provided by law. If payment is not made within the
 9 time specified in this section, the state comptroller shall pay interest
 10 from the date payment should have been made at the rate of interest
 11 paid on state public funds pursuant to section four hundred fifty-three
 12 point six (453.6) of the Code on that date.

1 SEC. 3. Section twenty-four point seventeen (24.17), Code 1971,
 2 as amended by Acts of the Sixty-fourth General Assembly, 1972 Ses-
 3 sion, chapter one thousand twenty (1020), section fifteen (15), and
 4 chapter one thousand twenty-one (1021), section one (1), is amended
 5 by striking the section and inserting in lieu thereof the following:
 6 **24.17 Budgets certified.** The local budgets of the various political
 7 subdivisions, except for local school districts, shall be certified by the
 8 chairman of the certifying board or levying board, as the case may
 9 be, in duplicate to the county auditor not later than March fifteenth
 10 of each year on blanks prescribed by the state board, and according
 11 to the rules and instruction which shall be furnished all certifying
 12 and levying boards in printed form by the state board. The local
 13 budgets of local school districts shall be certified not later than Febru-
 14 ary fifteenth in the same manner as local budgets of the various polit-
 15 ical subdivisions are certified.

16 One copy of the budget shall be retained on file in his office by the
 17 county auditor and the other shall be certified by him to the state
 18 board.

1 SEC. 4. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), section one (1), is amended to
 3 read as follows:

4 Section 1. **Purpose and effective date.** The purpose of this Act is
 5 to change the budget year of cities, counties, and all other political
 6 subdivisions of the state from a calendar year beginning January
 7 first and ending December thirty-first to a fiscal year beginning July
 8 first and ending the following June thirtieth. The provisions of sec-
 9 tions ~~twelve (12) through ninety-four (94)~~ of this Act, except sections
 10 ~~fifty-three (53) through sixty (60), inclusive, and sections ninety-two~~
 11 ~~(92) and ninety-three (93)~~ *twenty-two (22), twenty-seven (27), thirty*
 12 *(30), thirty-two (32), thirty-three (33), thirty-four (34), thirty-seven*
 13 *(37) through forty (40), inclusive, forty-two (42), forty-three (43),*
 14 *forty-nine (49), sixty-one (61) through sixty-five (65), inclusive,*
 15 *sixty-seven (67), seventy-one (71), seventy-two (72), seventy-four*
 16 *(74), seventy-five (75), seventy-seven (77), eighty (80) through*
 17 *eighty-three (83), inclusive, and eighty-five (85) through ninety-one*
 18 *(91), inclusive, of this Act, shall become effective July 1, 1975 except*
 19 *that budget procedures necessary for implementation of the fiscal year*
 20 *budget shall be in effect as otherwise provided in sections twelve (12)*
 21 *through ninety-four (94) of this Act. Sections ~~fifty-three (53) through~~*
 22 *sixty (60), inclusive, and sections ~~ninety-two (92) and ninety-three~~*

23 ~~(93)~~ twelve (12) through twenty-one (21), inclusive, twenty-three
 24 (23) through twenty-six (26), inclusive, twenty-eight (28), thirty-one
 25 (31), thirty-five (35), thirty-six (36), forty-one (41), forty-four (44),
 26 forty-five (45), forty-six (46), forty-seven (47), fifty (50), fifty-one
 27 (51), fifty-two (52) through sixty (60), inclusive, sixty-six (66),
 28 sixty-eight (68), sixty-nine (69), seventy (70), seventy-three (73),
 29 seventy-six (76), ninety-two (92) and ninety-three (93) of this Act,
 30 shall become effective December 1, 1974, with respect to all special
 31 assessments levied after December 1, 1974, ~~or~~ bonds issued in antici-
 32 pation of the payment of such assessments and budget procedures and
 33 levies necessary for the implementation of the fiscal year budget and
 34 levies. Sections forty-eight (48), seventy-eight (78), seventy-nine
 35 (79), and eighty-four (84) of Acts of the Sixty-fourth General Assem-
 36 bly, 1972 Session, chapter one thousand twenty (1020), shall be effec-
 37 tive upon publication as provided in section sixty-one (61) of this Act.
 38 In order to implement the provisions of this Act there shall be an
 39 extended calendar budget year commencing January 1, 1974 and end-
 40 ing June 30, 1975. Budgets for this period of time shall be as provided
 41 in section three (3) of this Act. For the purpose of this Act, the term
 42 political subdivision includes school districts. For the purpose of this
 43 Act, the term school district, when applicable, shall apply to merged
 44 area schools and joint county systems or their successor agencies.

1 SEC. 5. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), section three (3), unnumbered
 3 paragraph three (3), is amended to read as follows:

4 For the extended fiscal year, budgets shall be prepared in the same
 5 manner as prepared for a calendar year, except that they shall include
 6 estimated expenditures for the extended year of eighteen months.
 7 The amounts certified by the various taxing districts to the county
 8 auditor shall be for the extended year of eighteen months. The county
 9 auditor shall cause the taxes to be levied for the extended eighteen-
 10 month period in the same manner as previously accomplished under a
 11 twelve-month period, and based on the property tax valuations of
 12 January 1, 1973. Any annual millage limitation, including those for
 13 emergency levies, applicable to the taxing districts otherwise provided
 14 by law shall for this extended period be increased by the fifty percent,
 15 except that the fifty percent allowable increase shall not apply if the
 16 limitation is waived by the levying board of the political subdivision
 17 and approved by the state appeal board after the levying board has
 18 presented evidence to the state appeal board that either insufficient
 19 funding or overfunding of the budget of the political subdivision will
 20 result, due to the unequal expense payments of the political subdivision
 21 between the first half and the last half of a calendar year.

1 SEC. 6. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), section three (3), unnumbered
 3 paragraph five (5), is amended to read as follows:

4 All statutes relating to delinquencies, liens, ~~tax sales~~, and the like
 5 shall be in full force and effect, except that applicable dates shall be
 6 extended for the same manner as the payment dates. For the extended
 7 fiscal year, the first third of property taxes due shall become delinquent
 8 on April 1, 1974, the second third of property taxes due shall become
 9 delinquent on October 1, 1974, and the third third of property taxes

10 *due shall become delinquent on April 1, 1975, pursuant to the provi-*
 11 *sions of chapter four hundred forty-five (445) of the Code. The tax*
 12 *sale for the extended fiscal year period shall be conducted on June 16,*
 13 *1975 pursuant to the provisions of chapter four hundred forty-six*
 14 *(446) of the Code.*

1 SEC. 7. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), section three (3), is amended
 3 by adding the following new unnumbered paragraphs before the last
 4 unnumbered paragraph:

5 NEW UNNUMBERED PARAGRAPHS. The county auditor may use a
 6 uniform levy for the extended fiscal year period in order to achieve
 7 three equal installments specified in this section. Any overfunding or
 8 underfunding of budgets for political subdivisions previously operat-
 9 ing on a fiscal year commencing July first and ending June thirtieth
 10 shall be adjusted in the succeeding fiscal years and the millage rate
 11 shall be established accordingly.

12 The verified statement and designation of homestead, claimed by a
 13 person who desires to avail himself of the homestead tax credit or
 14 the homestead tax credit to the elderly or disabled pursuant to sec-
 15 tion four hundred twenty-five point two (425.2) of the Code, and de-
 16 livered to the assessor during the period commencing January 1, 1973
 17 and ending July 1, 1973, shall be applicable to taxes levied for the
 18 extended fiscal year.

19 The claim for military service tax exemption filed by a person who
 20 desires to avail himself of the military service tax exemption pursu-
 21 ant to section four hundred twenty-seven point five (427.5) of the
 22 Code and delivered to the assessor during the period commencing
 23 January 1, 1973 and ending July 1, 1973, shall be applicable to taxes
 24 levied for the extended fiscal year.

25 The application for personal property tax credit filed pursuant to
 26 section four hundred twenty-seven A point four (427A.4) of the Code
 27 and delivered to the assessor during the period commencing January
 28 1, 1973 and ending July 1, 1973 shall be applicable to taxes levied for
 29 the extended fiscal year.

1 SEC. 8. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), section four (4), subsection
 3 two (2), is amended to read as follows:

4 2. The second half of the amount of taxes due for each school
 5 district, certified in December, 1974 for the school year beginning
 6 July 1, 1974, shall be canceled, void, not spread, and never collected;
 7 *however, the provisions of this subsection shall not be construed to*
 8 *restrict or impair the levy and collection of taxes which result from a*
 9 *voted levy approved at an election.*

1 SEC. 9. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), section eighteen (18), subsec-
 3 tion two (2), amending section twenty-four point twenty-five (24.25),
 4 subsection two (2), of the Code, is amended to read as follows:

5 2. On or before January ~~tenth~~ *twentieth* of each year, the auditor
 6 shall submit to the board of supervisors, a compilation of the various
 7 office and department estimates in as much detail as they were sub-
 8 mitted to him. With this compilation, the auditor shall show the item-
 9 ized expenditures and revenues for the two years preceding the current

10 fiscal year and an estimate of the cash and unencumbered balances of
11 each county fund at the end of the current fiscal year.

1 SEC. 10. Acts of the Sixty-fourth General Assembly, 1972 Session,
2 chapter one thousand twenty (1020), section twenty-one (21), amend-
3 ing section seventy-six point two (76.2), unnumbered paragraph two
4 (2), of the Code, is amended to read as follows:

5 Sec. 21. Section seventy-six point two (76.2), unnumbered para-
6 graph two (2), Code 1971, is amended to read as follows:

7 If the resolution is so filed prior to April first said annual levy shall
8 begin with the tax levy of the year of filing. If the resolution is filed
9 after April first in any year, such levy shall begin with the levy of the
10 fiscal year succeeding the year of the filing of such resolution. How-
11 ever, the governing authority of a political subdivision may adjust any
12 levy of taxes made under the provisions of this section ~~prior to July 1,~~
13 ~~1975,~~ for the purpose of adjusting the annual levies and collections in
14 accordance with the provisions of this Act ~~and the extended fiscal year~~
15 ~~provided herein,~~ *subject to the approval of the state comptroller.*

1 SEC. 11. Acts of the Sixty-fourth General Assembly, 1972 Session,
2 chapter one thousand twenty (1020), section thirty-one (31), amend-
3 ing section three hundred seventeen point twenty-one (317.21), sub-
4 sections one (1), two (2), and three (3), of the Code, is amended to
5 read as follows:

6 Sec. 31. Section three hundred seventeen point twenty-one
7 (317.21), subsections one (1), two (2), and three (3), Code 1971, are
8 amended to read as follows:

9 1. Annually, after the weed commissioner has completed his pro-
10 gram of destruction of weeds by reason of noncompliance by persons
11 responsible therefor, the board of supervisors shall determine as to
12 each tract of real estate the actual cost of labor and materials used
13 by the commissioner in cutting, burning or otherwise destroying said
14 weeds, the cost of serving notice and special meetings or proceedings,
15 if any. To the total of all such sums expended, they shall add an
16 amount equal to twenty-five percent thereof to compensate for the cost
17 of supervision and administration and assess the resulting sum against
18 said tract of real estate by a special tax, which shall be certified to
19 the county auditor and county treasurer by the clerk of the board of
20 supervisors, and shall be placed upon the tax books, and collected, to-
21 gether with interest and penalty after due, in the same manner as
22 other unpaid taxes. Such tax shall be due on ~~September~~ *March* first
23 after such assessment, and shall be delinquent after ~~September~~ *March*
24 thirtieth. When collected, said funds shall be paid into the fund from
25 which said costs were originally paid.

26 2. Before making any such assessment, the board of supervisors
27 shall prepare a plat or schedule showing the several lots, tracts of
28 land or parcels of ground to be assessed which shall be in accord with
29 the assessor's records and the amount proposed to be assessed against
30 each of the same for destroying or controlling weeds during the fiscal
31 year.

32 3. Such board shall thereupon fix a time for the hearing on such
33 proposed assessments, which time shall not be later than ~~June~~ *Decem-*
34 *ber* fifteenth of the year, and at least twenty days prior to the time
35 thus fixed for such hearing shall give notice thereof to all concerned

36 that such plat or schedule is on file, and that the amounts as shown
 37 therein will be assessed against the several lots, tracts of land or par-
 38 cels of ground described in said plat or schedule at the time fixed for
 39 such hearing, unless objection is made thereto. Notice of such hear-
 40 ing shall be given by one publication in official county newspapers in
 41 the county in which the property to be assessed is situated; or by post-
 42 ing a copy of such notice on the premises affected and by mailing a
 43 copy by certified mail to the last known address of the person owning
 44 or controlling said premises. At such time and place the owner of
 45 said premises or anyone liable to pay such assessment, may appear
 46 with the same rights given by law before boards of review, in refer-
 47 ence to assessments for general taxation.

1 SEC. 12. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), section thirty-seven (37), amend-
 3 ing section three hundred forty-four point two (344.2) of the Code, is
 4 amended to read as follows:

5 Sec. 37. Section three hundred forty-four point two (344.2), Code
 6 1971, is amended to read as follows:

7 **344.2 Appropriation.** On or before July thirty-first of every year,
 8 the board of supervisors shall appropriate, by resolution, such amounts
 9 as are deemed necessary for each of the different county officers and
 10 departments during the ensuing fiscal year, and shall specify from
 11 which of the different county funds created by law the appropriated
 12 sums shall be derived. The appropriations to each separate county
 13 office or department shall be itemized in the same manner that the
 14 accounts are itemized on the records of the county auditor.

15 ~~For the extended fiscal year commencing January 1, 1974 and end-~~
 16 ~~ing June 30, 1975, the board of supervisors no later than January 31,~~
 17 ~~1974, shall appropriate by resolution such amounts as are deemed~~
 18 ~~necessary for each of the different county officers and departments,~~
 19 ~~and shall specify from which of the different county funds established~~
 20 ~~by law the appropriated sums shall be derived. The appropriations to~~
 21 ~~each separate county office or department shall be itemized in the~~
 22 ~~manner that the accounts are itemized on the records of the county~~
 23 ~~auditor.~~

1 SEC. 13. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), section seventy-one (71), amend-
 3 ing section four hundred forty-four point one (444.1) of the Code, is
 4 amended to read as follows:

5 Sec. 71. Section four hundred forty-four point one (444.1), Code
 6 1971, is amended to read as follows:

7 **444.1 Basis for amount of tax.** In all taxing districts in the state,
 8 including townships, school districts, cities, towns, and counties, when
 9 by law then existing the people are authorized to determine by vote,
 10 or officers are authorized to estimate or determine, a rate of taxation
 11 required for any public purpose, such rate shall in all cases be esti-
 12 mated and based upon the adjusted taxable valuation of such taxing
 13 district for the preceding ~~fiscal~~ calendar year.

1 SEC. 14. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), section seventy-six (76), amend-
 3 ing section four hundred forty-five point thirteen (445.13) of the
 4 Code, is amended to read as follows:

5 Sec. 76. Section four hundred forty-five point thirteen (445.13),
6 Code 1971, is amended to read as follows:

7 **445.13 Entries—delivery to treasurer—informalities.** Said county
8 auditor shall make an entry upon the special assessment tax list show-
9 ing what it is, for what county, and deliver it to the county treasurer
10 on or before ~~June thirtieth~~ *July thirty-first*, taking his receipt there-
11 for; such list shall be a sufficient authority for the county treasurer to
12 collect the taxes therein levied. No informality therein and no delay in
13 delivering the same after the time above specified, shall affect the
14 validity of any special assessment taxes, sales or other proceeding for
15 the collection of such special assessment taxes.

1 SEC. 15. Acts of the Sixty-fourth General Assembly, 1972 Session,
2 chapter one thousand twenty (1020), section seventy-eight (78),
3 amending section four hundred forty-five point twenty-nine (445.29)
4 of the Code, is amended to read as follows:

5 Sec. 78. Section four hundred forty-five point twenty-nine
6 (445.29), Code 1971, is amended to read as follows:

7 **445.29 Lien of personal taxes.** All ~~poll taxes and~~ taxes due from
8 any person upon personal property shall, for a period of one year fol-
9 lowing June thirtieth of the year of levy, be a lien upon any and all real
10 estate owned by such person or to which he may acquire title and situ-
11 ated in the county in which the tax is levied. From and after the
12 expiration of said one year said taxes shall be a lien on all such real
13 estate for an additional period of nine years provided said taxes are
14 entered upon the delinquent personal tax list as provided by law. But
15 in no instance shall said taxes be a lien after the expiration of ten years
16 from June thirtieth of the year in which levied. This section shall
17 apply to all ~~poll taxes and to~~ all taxes on personal property whether
18 levied prior or subsequent to the time this section takes effect. Per-
19 sonal property taxes, together with any interest, penalty, or costs,
20 shall be a lien in favor of the county upon all the taxable personal
21 property and rights to property belonging to the taxpayer, such lien
22 to relate back to and exist from ~~July~~ *January* first of the year in which
23 such personal property is assessed. Such a lien shall not be effective
24 or applicable, however, as against the rights of purchasers or mort-
25 gagees who acquired an interest in or lien against real estate owned
26 by the resident against whom such tax is assessed before the date that
27 the treasurer files notice of such lien.

1 SEC. 16. Acts of the Sixty-fourth General Assembly, 1972 Session,
2 chapter one thousand twenty (1020), section eighty (80), amending
3 section four hundred forty-five point thirty-six (445.36) of the Code, is
4 amended to read as follows:

5 Sec. 80. Section four hundred forty-five point thirty-six (445.36),
6 Code 1971, is amended to read as follows:

7 **445.36 Payment—installments.** No demand of taxes shall be nec-
8 essary, but it shall be the duty of every person subject to taxation to
9 attend at the office of the treasurer, at some time between the first
10 Monday in ~~July~~ *August* and September first following, and pay his
11 taxes in full, or one-half thereof before September first succeeding the
12 levy, and the remaining half before March first following.

1 SEC. 17. Acts of the Sixty-fourth General Assembly, 1972 Session,
2 chapter one thousand twenty (1020), section eighty-four (84), amend-
3 ing section four hundred forty-five point forty-three (445.43) of the
4 Code, is amended to read as follows:

5 Sec. 84. Section four hundred forty-five point forty-three (445.43),
6 Code 1971, is amended to read as follows:

7 **445.43 Lien on migratory personal property—maturity of tax.** A
8 lien for the tax upon said property as herein provided shall relate back
9 to and exist from ~~July~~ *January* first of the year for which it is
10 assessed, and if anyone seeks to remove the said property from the
11 county before the tax for said year shall be paid, the tax shall imme-
12 diately become due and collectible.

1 SEC. 18. Acts of the Sixty-fourth General Assembly, 1972 Session,
2 chapter one thousand twenty (1020), section eighty-six (86), amend-
3 ing section four hundred forty-six point seven (446.7), unnumbered
4 paragraph one (1), of the Code, is amended to read as follows:

5 Sec. 86. Section four hundred forty-six point seven (446.7), un-
6 numbered paragraph one (1), Code 1971, is amended to read as fol-
7 lows:

8 Annually, on the ~~first~~ *third* Monday in June the treasurer shall offer
9 at his office at public sale all lands, town lots, or other real property on
10 which taxes of any description for the preceding fiscal year or years
11 are delinquent, which sale shall be made for the total amount of taxes,
12 interest, and costs due and unpaid thereon, including all prior sus-
13 pended taxes, provided, however, that no property, against which the
14 county holds a tax sale certificate, shall be offered or sold. No interest
15 or penalty on suspended taxes shall be included in the sale price, except
16 that six percent interest per annum from the date of suspension shall
17 be included as to taxes suspended under the provisions of section 427.8.

1 SEC. 19. Acts of the Sixty-four General Assembly, 1972 Session,
2 chapter one thousand twenty (1020), section eighty-seven (87),
3 amending section four hundred forty-six point twenty-eight (446.28),
4 of the Code, is amended to read as follows:

5 Sec. 87. Section four hundred forty-six point twenty-eight
6 (446.28), Code 1971, is amended to read as follows:

7 **446.28 Subsequent sale.** If, from neglect of officers to make re-
8 turns, or other good cause, real estate cannot be advertised and offered
9 for sale on the ~~first~~ *third* Monday of June, the treasurer shall make the
10 sale on the first Monday of the next succeeding month in which the
11 required notice can be given.

1 SEC. 20. Acts of the Sixty-fourth General Assembly, 1972 Session,
2 chapter one thousand twenty (1020), is amended by adding the fol-
3 lowing new sections:

4 **NEW SECTION.** A city, county, or other political subdivision may
5 establish an encumbrance system for any obligation not liquidated at
6 the close of the fiscal year in which the obligation has been encum-
7 bered. The encumbered obligations may be retained upon the books
8 of the city, county, or other political subdivision until liquidated, all
9 in accordance with generally accepted governmental accounting prac-
10 tices.

11 **NEW SECTION.** For the extended fiscal year commencing January
12 1, 1974 and ending June 30, 1975, the board of supervisors no later

13 than January 31, 1974, shall appropriate by resolution such amounts
 14 as are deemed necessary for each of the different county offices and
 15 departments, and shall specify from which of the different county
 16 funds established by law the appropriated sums shall be derived. The
 17 appropriations to each separate county office or department shall be
 18 itemized in the manner that the accounts are itemized on the records
 19 of the county auditor.

1 SEC. 21. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), section forty-eight (48),
 3 subsection five (5), paragraph a, is amended to read as follows:

4 a. The elective officers provided for in the adopted form are to be
 5 elected at the next regular city election held more than sixty days
 6 after the special election at which the form was adopted, and the
 7 adopted form becomes effective at the beginning of the ~~fiscal~~ calendar
 8 year which follows such regular city election.

1 SEC. 22. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), section eighty-three (83),
 3 unnumbered paragraph one (1), is amended to read as follows:

4 Except as otherwise provided for special charter cities, a city's
 5 fiscal year and tax year is from ~~January first through December thirty-~~
 6 ~~first, inclusive shall be as provided in Acts of the General Assembly,~~
 7 ~~1972 Session, chapter one thousand twenty (1020), as amended by this~~
 8 ~~Act.~~ All city property taxes must be certified by a city to the county
 9 auditor on or before the fifteenth day of ~~October~~ March of each year,
 10 unless otherwise provided by state law.

1 SEC. 23. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), section ninety-nine (99),
 3 unnumbered paragraph one (1), is amended to read as follows:

4 A city budget as finally adopted for the following fiscal year becomes
 5 effective ~~January~~ July first and constitutes the city appropriation for
 6 each program and purpose specified therein until amended as provided
 7 in this section. A city budget for the current fiscal year may be
 8 amended for any of the following purposes:

1 SEC. 24. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), section one hundred (100),
 3 unnumbered paragraph three (3), is amended to read as follows:

4 The state appeal board shall proceed to consider the protest in ac-
 5 cordance with the same provisions that protests to budgets of munici-
 6 palities are considered under chapter 24 of the Code, except that final
 7 disposition of appeals of city budgets shall be made on or before
 8 ~~November~~ April 24 of each year. The state appeal board shall certify
 9 its decision with respect to the protest to the county auditor, and such
 10 decision shall be final.

1 SEC. 25. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), section one hundred three
 3 (103), is amended to read as follows:

4 Sec. 103. Not later than ~~April~~ October first of each year, a city
 5 shall publish an annual report as provided in section three (3) of this
 6 Act containing a summary for the preceding fiscal year of all collections
 7 and receipts, all accounts due the city, and all expenditures, the current

8 public debt of the city, and the legal debt limit of the city for the cur-
 9 rent fiscal year. A copy of this report must be furnished to the auditor
 10 of state.

1 SEC. 26. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), section one hundred forty-
 3 one (141), subsection five (5), is amended to read as follows:

4 5. Direct the clerk to certify the final schedule to the auditor of the
 5 county or counties in which the assessed property is located, and to
 6 publish notice thereof once each week for two consecutive weeks in
 7 the manner provided in section three (3) of this Act, the first publi-
 8 cation of which shall be not more than fifteen days from the date of
 9 filing of the final schedule. On or before the second publication of
 10 the notice, the clerk shall send by certified mail to each property
 11 owner whose property is subject to assessment for the improvement,
 12 as shown by the records in the office of the county auditor, a copy of
 13 the notice. Such notice shall also include a statement in substance
 14 that assessments may be paid in full without interest within thirty
 15 days after the date of certification, and thereafter all unpaid special
 16 assessments will draw annual interest at seven percent, computed to
 17 the ~~June~~ *December* first next following the due dates of the respective
 18 installments, and each installment will be delinquent on ~~March thirty-~~
 19 ~~first~~ *September thirtieth* following its due date, and will draw addition-
 20 ally the same delinquent interest and the same penalties as ordinary
 21 taxes. Such notice shall also state substantially that property owners
 22 may elect to pay any installment semiannually in advance. If a prop-
 23 erty is shown by the records to be in the name of more than one owner
 24 at the same mailing address, a single notice may be mailed to all
 25 owners at that address. Failure to receive a mailed notice is not a
 26 defense to the special assessment.

27 The county auditor shall place on the tax list the amounts to be
 28 assessed against each lot within the assessment district, as certified.

1 SEC. 27. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), section one hundred forty-
 3 six (146), subsections one (1), two (2), three (3), and four (4), are
 4 amended to read as follows:

5 1. The first installment of each assessment, or the total amount if
 6 less than fifty dollars, is due and payable on ~~January~~ *July* first next
 7 succeeding the date of the levy, unless the assessment is filed with the
 8 county auditor ~~less than thirty days prior to January first~~ *after May*
 9 *thirty-first in any year*. The first installment shall bear interest on the
 10 whole assessment from the date of acceptance of the work by the coun-
 11 cil to the first day of ~~June~~ *December* following the due date.

12 2. The succeeding annual installments, with interest on the whole
 13 unpaid amount, to the first day of ~~June~~ *December* following the due
 14 date, are respectively due on ~~January~~ *July* first annually, and must be
 15 paid at the same time and in the same manner as the ~~March~~ *September*
 16 semiannual payment of ordinary taxes.

17 3. All future installments of an assessment may be paid on any date
 18 by payment of the then outstanding balance, plus interest to ~~June~~
 19 *December* first following the due date of the next maturing install-
 20 ment.

21 4. Each installment of an assessment with interest on the unpaid
 22 balance is delinquent after the ~~thirty-first~~ *thirtieth* day of ~~March~~
 23 *September* next after its due date, and bears the same delinquent
 24 interest with the same penalties as ordinary taxes. When collected, the
 25 interest and penalties must be credited to the same fund as the special
 26 assessment.

1 SEC. 28. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), section one hundred forty-
 3 nine (149), subsection two (2), unnumbered paragraph one (1), is
 4 amended to read as follows:

5 All special assessment bonds are negotiable, must state on their
 6 face that they are issued under the provisions of this part, and are
 7 payable as to both principal and interest from the proceeds of the
 8 special assessments levied for the public improvement. Such bonds
 9 may bear interest at a rate not exceeding seven percent per annum
 10 payable annually or semiannually, must mature serially on ~~June~~
 11 *December* first of the years in which any of the principal is scheduled
 12 to become due, and may contain a provision that the city reserves the
 13 right and option of calling and redeeming any or all of the bonds prior
 14 to maturity on any interest payment date or within forty-five days
 15 thereafter upon the terms specified therein.

1 SEC. 29. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), section one hundred ninety-
 3 nine (199), is amended to read as follows:

4 Sec. 199. Chapters three hundred sixty-two (362), three hundred
 5 sixty-three (363), three hundred sixty-three A (363A), three hun-
 6 dred sixty-three B (363B), three hundred sixty-three C (363C), three
 7 hundred sixty-three D (363D), three hundred sixty-three E (363E),
 8 three hundred sixty-four (364), three hundred sixty-six (366), three
 9 hundred sixty-eight (368), three hundred sixty-eight A (368A), three
 10 hundred sixty-nine (369), three hundred seventy (370), three hun-
 11 dred seventy-one (371), three hundred seventy-two (372), three hun-
 12 dred seventy-three (373), three hundred seventy-four (374), three
 13 hundred seventy-four A (374A), three hundred seventy-five (375),
 14 three hundred seventy-six (376), three hundred seventy-seven (377),
 15 three hundred seventy-eight (378), three hundred seventy-eight A
 16 (378A), three hundred seventy-nine (379), three hundred seventy-
 17 nine A (379A), three hundred seventy-nine B (379B), three hun-
 18 dred eighty (380), three hundred eighty-one (381), three hundred
 19 eighty-two (382), three hundred eighty-three (383), three hundred
 20 eighty-four (384), three hundred eighty-five (385), three hundred
 21 eighty-six (386), three hundred eighty-six A (386A), three hundred
 22 eighty-six B (386B), three hundred eighty-six C (386C), three hun-
 23 dred eighty-seven (387), three hundred eighty-nine (389), three hun-
 24 dred ninety (390), three hundred ninety A (390A), three hundred
 25 ninety-one (391), three hundred ninety-one A (391A), three hundred
 26 ninety-two (392), three hundred ninety-three (393), three hundred
 27 ninety-four (394), three hundred ninety-five (395), three hundred
 28 ninety-six (396), three hundred ninety-seven (397), three hundred
 29 ninety-seven A (397A), three hundred ninety-eight (398), three
 30 hundred ninety-eight A (398A), three hundred ninety-nine (399),
 31 four hundred (400), four hundred one (401), four hundred two (402),

32 four hundred four (404), four hundred seven (407), four hundred
33 eight (408), four hundred eight A (408A), ~~four hundred thirteen~~
34 ~~(413)~~, four hundred fifteen (415), and four hundred seventeen (417),
35 Code 1971, are repealed.

1 SEC. 30. It is the intent of the general assembly in enacting sec-
2 tion twenty-nine (29) of this Act that chapter four hundred thirteen
3 (413) of the Code shall not be repealed upon the effective date of Acts
4 of the Sixty-fourth General Assembly, 1972 Session, chapter one thou-
5 sand eighty-eight (1088), section one hundred ninety-nine (199), and
6 the legal doctrine that the repeal of a repealing Act does not reinstate
7 the original statute repealed shall not apply.

1 SEC. 31. Section twenty-four point twenty-seven (24.27), Code
2 1973, as amended by Acts of the Sixty-fourth General Assembly, 1972
3 Session, chapter one thousand twenty (1020), section nineteen (19),
4 and Acts of the Sixty-fifth General Assembly, 1973 Session, chapter
5 one hundred thirty-six (136), section three hundred forty-two (342),
6 is amended to read as follows:

7 **24.27 Protest to budget.** Not later than the first Tuesday in ~~March~~
8 *April*, a number of persons in any municipality equal to one-fourth of
9 one percent of those voting for the office of president of the United
10 States or governor, as the case may be, at the last general election in
11 said municipality, but in no event less than ten, who are affected by
12 any proposed budget, expenditure or tax levy, or by any item thereof,
13 may appeal from any decision of the certifying board or the levying
14 board, as the case may be, by filing with the county auditor of the
15 county in which such municipal corporation is located, a written pro-
16 test setting forth their objections to such budget, expenditure or tax
17 levy, or to one or more items thereof, and the grounds for such objec-
18 tions; provided that at least three of such persons shall have filed a
19 joint written objection, at or before the time of the meeting contem-
20 plated in section 24.11 which shall include a detailed statement of the
21 objections to said budget, expenditures or tax levy for each and every
22 fund, or the items therein to which objection is taken and an analysis
23 of the fund or funds, or items therein showing grounds for such objec-
24 tions or shall have appeared and made objection, either general or
25 specific, as provided by section 24.11. Upon the filing of any such pro-
26 test, the county auditor shall immediately prepare a true and complete
27 copy of said written protest, together with the budget, proposed tax
28 levy or expenditure to which objections are made, and shall transmit
29 the same forthwith to the state board, and shall also send a copy of
30 such protest to the certifying board or to the levying board, as the case
31 may be.

1 SEC. 32. Section twenty-four point thirty-two (24.32), Code 1973,
2 is amended to read as follows:

3 **24.32 Decision certified to county.** After a hearing upon such
4 appeal, the state board shall certify its decision with respect thereto
5 to the county auditor, and such decision shall be final. The county
6 auditor shall make up his records in accordance with such decision
7 and the levying board shall make its levy in accordance therewith.
8 Upon receipt of such decision, the county auditor shall immediately
9 notify both parties thereof, whereupon the certifying board shall cor-

10 rect its records accordingly, if necessary. Final disposition of all
 11 such appeals shall be made by the state board on or before ~~October 15~~
 12 *April twenty-fourth* of each year.

1 SEC. 33. Section twenty-nine C point seven (29C.7), unnumbered
 2 paragraphs two (2) and four (4), Code 1973, are amended to read as
 3 follows:

4 Not later than ~~March 15~~ *November fifteenth* of each year the joint
 5 county-municipal civil defense director and the joint administration
 6 shall prepare a proposed budget of all expenses for the ensuing fiscal
 7 year, July 1 to June 30. The proposed budget shall include estimated
 8 expenses that might be incurred in the event of a natural disaster,
 9 including, but not limited to hurricanes, tornadoes, windstorms or
 10 floods, and the necessary training, warning, protection facilities, and
 11 equipment necessary to minimize the loss of life in the event of acts
 12 of aggression.

13 Each year the chairman of the joint administration shall, by written
 14 notice, call a meeting of the joint administration to consider such pro-
 15 posed budget and shall fix and adopt a budget for the ensuing federal
 16 fiscal year not later than ~~May 15~~ *January fifteenth*.

1 SEC. 34. Section two hundred two point four (202.4), Code 1973,
 2 is amended to read as follows:

3 **202.4 Assessment lien.** The board shall have full power and au-
 4 thority to quarry, pulverize and sell or to purchase and resell to said
 5 farm owners in their respective counties, limestone for their use on
 6 their farms and may either sell same for cash, or on application of any
 7 farm owner in the county, written notice having been first given to
 8 the mortgage or lien holder and consent of said lien holders having
 9 been obtained in writing, which consent shall be filed in the office of
 10 the county auditor, provide agricultural lime, and deliver same to
 11 farm of applicant, payment for same to be provided for by a special
 12 assessment tax levy against the real estate so benefited in the amount
 13 of the sales value and transportation of said agricultural lime, which
 14 assessment shall be payable at the option of the owner of the farm or
 15 his legal heirs or assignees in its entirety on or before December ~~1~~
 16 *first* following the receipt ~~er~~ of said lime or may be paid in five equal
 17 annual installments payable on ~~March 1~~ *October first* of each succeed-
 18 ing year with the ordinary taxes until said special assessment is fully
 19 paid. The special assessment shall, by consent, be a lien prior to any
 20 lien or liens upon said real estate.

1 SEC. 35. Section two hundred fifty-three point three (253.3), Code
 2 1973, as amended by House File six hundred fifty-nine (659), section
 3 three (3), as enacted by the Sixty-fifth General Assembly, 1974 Ses-
 4 sion, is amended to read as follows:

5 **253.3 Annual published report.** The board of supervisors shall,
 6 during the month of ~~January~~ *July* of each year, publish in the official
 7 papers of the county as part of its proceedings, a financial statement
 8 of the receipts of the county care facility, or county farm, itemizing
 9 the same and stating the source thereof, which report shall also set
 10 forth the total expenditures thereof and the value of the property on
 11 hand on January first of the year for which the report is made and a
 12 comparison with the inventory of the previous year.

1 SEC. 36. Section two hundred eighty A point seventeen (280A.17),
2 unnumbered paragraph one (1), Code 1973, is amended to read as fol-
3 lows:

4 The board of directors of each merged area shall prepare an annual
5 budget designating the proposed expenditures for operation of the
6 area vocational school or area community college. The board shall
7 further designate the amounts which are to be by local taxation and
8 the amounts which are to be raised by other sources of revenue for
9 such operation. The budget of each merged area shall be submitted
10 to the state board no later than ~~June 1~~ *December first* preceding the
11 next fiscal year for approval. The state board shall review the pro-
12 posed budget and shall, prior to ~~July 1~~ *January first*, either grant its
13 approval or return the budget without approval with the comments of
14 the state board attached thereto. Any unapproved budget shall be
15 resubmitted to the state board for final approval. Upon approval of
16 the budget by the state board, the board of directors shall prorate
17 the amount to be raised by local taxation among the respective county
18 school systems, or parts thereof, in the proportion that the value of
19 taxable property in each system, or part thereof, bears to the total
20 value of taxable property in the area. The board of directors shall
21 certify the amount so determined to the respective county auditors
22 and the boards of supervisors shall levy a tax sufficient to raise the
23 amount. No tax in excess of three fourths mill shall be levied on tax-
24 able property in a merged area for the operation of an area vocational
25 school or area community college. Taxes collected pursuant to such
26 levy shall be paid by the respective county treasurers to the treasurer
27 of the merged area in the same manner that other school taxes are
28 paid to local school districts.

1 SEC. 37. Section two hundred ninety-eight point nine (298.9),
2 Code 1973, is amended to read as follows:

3 **298.9 Special levies.** If a schoolhouse tax is voted at a special
4 election and certified to said board after the regular levy is made, it
5 shall at its next regular meeting levy such tax and cause the same to be
6 forthwith entered upon the tax list to be collected as other school taxes.
7 If the certification is so filed prior to ~~the first day of October~~ *April first*,
8 said annual levy shall begin with the tax levy of the year of filing. If
9 the certification is filed after ~~the first day of October~~ *April first* in any
10 year, such levy shall begin with the levy of the ~~calendar~~ *fiscal* year
11 succeeding the year of the filing of such certification.

1 SEC. 38. Section two hundred ninety-eight point eighteen (298.18),
2 unnumbered paragraph one (1), Code 1973, is amended to read as fol-
3 lows:

4 The board of each school corporation shall, when estimating and
5 certifying the amount of money required for general purposes, esti-
6 mate and certify to the board of supervisors of the proper county for
7 the schoolhouse fund the amount required to pay interest due or that
8 may become due for the *fiscal* year beginning ~~January 1~~ *July first*
9 thereafter, upon lawful bonded indebtedness, and in addition thereto
10 such amount as the board may deem necessary to apply on the prin-
11 cipal.

1 SEC. 39. Section three hundred point three (300.3), Code 1973, is
2 amended to read as follows:

3 **300.3 Levy—collection—limitation.** Boards of school directors in
 4 such districts shall fix and certify to the board of supervisors on or
 5 before the first Monday of ~~September~~ *March* the amount of money
 6 required for the next fiscal year for the support of the aforementioned
 7 activities, in the same manner as the amount of necessary taxes for
 8 other school purposes is certified, and said board of supervisors shall
 9 levy and collect a tax upon all the property subject to taxation in said
 10 school district at the same time and in the same manner as other taxes
 11 are levied and collected by law, which shall be equal to the amount of
 12 money so required for such purposes by the said board of school direc-
 13 tors; provided that the tax so levied upon each dollar of the assessed
 14 valuation of all property, real and personal, in said district, subject to
 15 taxation, shall not in any one year exceed one-half mill for the purpose
 16 of the activities hereinbefore mentioned. The said tax shall not be
 17 used or appropriated directly or indirectly for any other purpose than
 18 provided in this chapter.

1 SEC. 40. Section three hundred thirty-two point thirty-eight
 2 (332.38), Code 1973, is amended to read as follows:

3 **332.38 Tax to support fund.** If the balance in the fund on ~~March 30~~
 4 *September thirtieth* of any year is less than three hundred thousand
 5 dollars, the treasurer of state shall notify the board of supervisors of
 6 each county to levy for that year a two-hundredths mill levy to be col-
 7 lected with other taxes in the next ~~calendar~~ year.

1 SEC. 41. Section three hundred thirty-two point thirty-nine
 2 (332.39), Code 1973, is amended to read as follows:

3 **332.39 Deposit of tax—investment.** Not later than ~~the fifteenth~~
 4 ~~of June~~ *December fifteenth* or ~~the fifteenth day of December~~ *June fif-*
 5 *teenth* of each year in which the tax is collected, the county auditor
 6 shall transmit the amount of the tax levied and collected, by warrant,
 7 to the treasurer of state who shall credit it to the county indemnifica-
 8 tion fund. The treasurer of state shall invest any moneys in the fund
 9 in the same manner as other public funds and shall credit any interest
 10 received from that investment to the county indemnification fund.

1 SEC. 42. Section three hundred thirty-three point fourteen
 2 (333.14), Code 1973, is amended to read as follows:

3 **333.14 Printing and distribution.** Said financial report shall be or-
 4 dered printed by the board of supervisors in pamphlet form in such
 5 numbers as the board may direct, for distribution among the taxpayers
 6 of the county. The county auditor of each county shall, on or before
 7 ~~April 1~~ *October first* of each year, furnish to the auditor of state the
 8 information contained in such financial report and any other informa-
 9 tion relative to the financial affairs of the county which he may
 10 require, upon blank forms provided by the auditor of state for this
 11 purpose.

1 SEC. 43. Section three hundred fifty-nine point thirty (359.30),
 2 Code 1973, is amended to read as follows:

3 **359.30 Cemetery and park tax.** They shall, at the regular meeting
 4 in ~~April~~ *November*, levy a tax sufficient to pay for any lands so con-
 5 demned or purchased, or for the necessary improvement and mainte-
 6 nance of cemeteries thus established, and for the necessary improve-
 7 ment and the maintenance of public parks acquired by gift, devise, or

8 bequest under section 359.29, or for the maintenance and improvement
 9 of cemeteries so established in adjoining townships, in case they deem
 10 such action advisable.

1 SEC. 44. Section four hundred four point three (404.3), Code 1973,
 2 is amended to read as follows:

3 **404.3 Certification of taxes and assessments.** All assessments and
 4 taxes of every kind and nature caused to be levied by the council, ex-
 5 cept taxes for the payment of bonds and the interest thereon, and
 6 except as otherwise provided by law, shall be certified by the clerk on
 7 or before ~~the fifteenth day of August~~ *March fifteenth* to the county
 8 auditor, and by him placed upon the tax list for the current year, and
 9 the county treasurer shall collect such assessments and taxes in the
 10 same manner as other taxes, and when delinquent they shall draw the
 11 same interest and penalties.

1 SEC. 45. Section four hundred five point one (405.1), unnumbered
 2 paragraph two (2), Code 1973, is amended to read as follows:

3 On or before ~~June 15~~ *December fifteenth* of each *fiscal* year, the state
 4 comptroller shall distribute the moneys in the municipal assistance
 5 fund to each city and town in the state in the proportion that the pop-
 6 ulation of each city and town is to the total population of all cities
 7 and towns in the state. However, the comptroller shall in no event
 8 distribute in any year to any city or town an amount in excess of
 9 one-half the amount to be collected from property tax levies by that
 10 city or town for that year. Any moneys remaining in the municipal
 11 assistance fund shall remain in the fund and be available for distri-
 12 bution the following year.

1 SEC. 46. Section four hundred eleven point eleven (411.11), sub-
 2 section one (1), Code 1973, is amended to read as follows:

3 1. On or before ~~the first day of July~~ *in January first* of each year
 4 the respective boards of trustees shall certify to the superintendent of
 5 public safety the amounts which will become due and payable during
 6 the year next following to the pension accumulation fund and the
 7 expense fund. The amounts so certified shall be included by the super-
 8 intendent of public safety in his annual budget estimate. The amounts
 9 so certified shall be appropriated by the said cities and transferred to
 10 the retirement system for the ensuing year. Said cities shall annually
 11 levy a tax sufficient in amount to cover such appropriations.

1 SEC. 47. Section four hundred twenty-two point seventy-eight
 2 (422.78), unnumbered paragraph one (1), Code 1973, as amended by
 3 Acts of the Sixty-fifth General Assembly, 1973 Session, chapter two
 4 hundred forty-eight (248), section one (1), is amended to read as fol-
 5 lows:

6 There is created a permanent fund in the office of the treasurer of
 7 state to be known as the "moneys and credits replacement fund". The
 8 director shall determine the percentage which the aggregate taxable
 9 value for the year 1965 of the property described in and subject to
 10 taxation under section 429.2, Code 1966, owned or held by individ-
 11 uals, administrators, executors, guardians, conservators, trustees or
 12 an agent or nominee thereof, and the aggregate taxable value for the
 13 year 1965 of the property described in and subject to taxation under
 14 section 431.1, Code 1966, for the year 1965 but not subject to taxa-

15 tion under said section for the year 1966, in each county bears to the
 16 total aggregate taxable value of such property reported from all of
 17 the counties in the state and shall certify the percentage for each
 18 county to the state comptroller prior to January 1, 1967. ~~In January~~
 19 *Commencing July 1, 1975, in July* of each year, the state comptroller
 20 shall apply said percentage to the money which shall have accumulated
 21 in the moneys and credits tax replacement fund prior to such ~~January~~
 22 *July* and thereby determine the amount thereof due to each county.
 23 The state comptroller shall draw warrants on the moneys and credits
 24 tax replacement fund in such amounts payable to the county treasurer
 25 of each county and transmit them. The county treasurer shall appor-
 26 tion these amounts as follows: For the amounts received in January
 27 1972, and all previously collected amounts, twenty percent to the
 28 county general fund, fifty percent to the school general fund, and the
 29 remaining thirty percent to cities and towns in the proportion that the
 30 taxable values for each city and town for 1965 of property subject to
 31 taxation in 1965 under sections 429.2, Code 1966, and 431.1, Code 1966,
 32 is to the total of such taxable values for all cities and towns within the
 33 county; for the amounts received in January 1973, and all subse-
 34 quently collected amounts, forty percent to the county general fund,
 35 and the remaining sixty percent to cities and towns in the proportion
 36 that the taxable values for each city and town for the year 1965 under
 37 sections 429.2 and 431.1, Code 1966, is to the total of such taxable
 38 values for all the cities and towns within the county.

1 SEC. 48. Section four hundred twenty-six point seven (426.7),
 2 Code 1973, is amended to read as follows:

3 **426.7 Warrants drawn by comptroller.** After receiving from the
 4 several county auditors of the state the certifications provided for in
 5 section 426.6, and on or before ~~March 15~~ *September fifteenth of the*
 6 *following year*, the state comptroller shall draw warrants on the agri-
 7 cultural land credits fund created by this chapter, payable to the
 8 county treasurers of the several counties of the state in the total
 9 amount certified by the county auditors of the respective counties and
 10 mail said warrants to the county auditors of said counties, provided
 11 that in the event the agricultural land credits fund is insufficient to
 12 pay in full the total of the amounts certified to the state comptroller
 13 on the first of June, he shall prorate the fund to the several county
 14 treasurers and notify the several county auditors of the pro rata per-
 15 centage on or before August 1.

1 SEC. 49. Section four hundred twenty-seven A point six (427A.6),
 2 Code 1973, as amended by Acts of the Sixty-fifth General Assembly,
 3 1973 Session, chapter two hundred fifty-five, section three (3), is
 4 amended to read as follows:

5 **427A.6 Listing by auditor.** On or before ~~January 1~~ *July first of*
 6 each year, the auditor of each county shall prepare a statement listing
 7 for each taxing district in the county all personal property upon which
 8 taxes shall not be collected due to the tax credit granted in this chap-
 9 ter. The statement shall show the tax rates of the various taxing dis-
 10 tricts and the total amount of taxes which shall not be collected in
 11 each district because of the tax credit. The auditor shall certify and
 12 forward one copy each of the statement to the state comptroller and
 13 to the department of revenue on or before ~~January 15~~ *July fifteenth*

14 of such year. The department of revenue shall have the responsibility
 15 of auditing credits allowed in all counties in the state and the assessed
 16 values and assessment practices which affect the amounts of credits
 17 and such audit shall be completed within ~~eighteen~~ *twenty-four* months
 18 from July 1 of the year the claims were filed. A copy of the audit con-
 19 taining disallowed credits shall be sent to the county auditor, the
 20 county treasurer and state comptroller, and such individuals shall be
 21 directed to correct their books and records accordingly. The amount of
 22 such erroneous credit shall be charged to the county by the state comp-
 23 troller. The director of revenue shall be authorized and directed to
 24 disallow any claim where the audit or investigation revealed that the
 25 claimant was not entitled to the credit claimed. Persons and business
 26 enterprises may appeal any disallowed personal property credit to the
 27 state board of tax review.

1 SEC. 50. Section four hundred thirty-eight point eighteen (438.18),
 2 Code 1973, is amended to read as follows:

3 **438.18 Nonpayment of tax—effect.** If said tax is not paid within
 4 the ~~calendar~~ *fiscal* year in which the same is due, the company shall not
 5 be permitted thereafter to use the public or private property of the
 6 state of Iowa, or to operate in Iowa for any purpose.

1 SEC. 51. Section four hundred forty-two point nine (442.9), sub-
 2 section two (2), Code 1973, is amended to read as follows:

3 2. No later than ~~December 1~~ *August first* of each year, the state
 4 comptroller shall notify the county auditor of each county the amount,
 5 both in dollars and mills, of the additional property tax levy in each
 6 school district in the county. Each county auditor shall spread the
 7 additional property tax levy for each school district over all taxable
 8 property in the district.

1 SEC. 52. Section four hundred sixty-seven A point twenty
 2 (467A.20), unnumbered paragraph two (2), Code 1973, is amended to
 3 read as follows:

4 On or before ~~July 10~~ *January tenth* of each year its governing body
 5 shall make an estimate of the amount it deems necessary to be raised
 6 by such special tax for the ensuing year and transmit said estimate
 7 in dollars to the board of supervisors of the county in which the sub-
 8 district lies.

1 SEC. 53. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand twenty (1020), sections eleven (11), twenty-
 3 nine (29), and ninety-four (94), are repealed.

1 SEC. 54. Acts of the Sixty-fourth General Assembly, 1972 Session,
 2 chapter one thousand eighty-eight (1088), sections one hundred two
 3 (102), two hundred thirty-six (236), two hundred thirty-seven (237),
 4 two hundred thirty-eight (238), and two hundred forty (240) are
 5 repealed.

1 SEC. 55. Notwithstanding the provisions of section seven (7) of
 2 this Act, any veteran who files a claim for a military service tax ex-
 3 emption under section four hundred twenty-seven point five (427.5)
 4 of the Code for the extended fiscal year and who subsequently sells
 5 his property and purchases property upon which no claim for a mili-
 6 tary service tax exemption has been allowed for the extended fiscal

7 year may file a claim by December 1, 1974 with the department of revenue for reimbursement in an amount equal to one-third of the amount
8 determined by multiplying the exemption by the millage.
9

1 SEC. 56. For the person who liquidated personal property at any
2 time between January 2, 1973 and December 31, 1973 and who files a
3 claim with the county board of supervisors, the county board of super-
4 visors shall forgive the third third of personal property taxes due
5 that become delinquent on April 1, 1975.

1 SEC. 57. Notwithstanding the millage limitations in section two
2 hundred eighty A point seventeen (280A.17) of the Code, for the fiscal
3 year commencing July 1, 1976 and ending June 30, 1977, the board
4 of directors of any merged area which closed the fiscal year ending
5 June 30, 1975 with a deficit cash balance may levy an additional tax
6 pursuant to section two hundred eighty A point seventeen (280A.17)
7 of the Code of not to exceed three-eighths mill to repay funds bor-
8 rowed pursuant to Acts of the Sixty-fourth General Assembly, 1972
9 Session, chapter one thousand twenty (1020), section five (5).

1 SEC. 58. Notwithstanding the millage limitations in section two
2 hundred eighty A point twenty-two (280A.22) of the Code, a merged
3 area which has an authorized three-fourths mill voted levy pursuant
4 to section two hundred eighty A point twenty-two (280A.22) of the
5 Code for which the period of time of the voted levy extends beyond
6 June 30, 1975, may increase the final full fiscal year levy to equal one
7 and one-eighth mills.

1 SEC. 59. Nothing in this Act shall be construed to prevent the
2 completion and enforcement of the levy of taxes lawfully made and
3 provided for either under this Act, or under chapter one thousand
4 twenty (1020), Acts of the Sixty-fourth General Assembly, 1972 Ses-
5 sion, or under any other law enacted prior to the effective dates of
6 chapter one thousand twenty (1020), Acts of the Sixty-fourth General
7 Assembly, 1972 Session.

8 For any special assessments levied under any special assessment
9 law on or before December 1, 1974, the annual installments, with in-
10 terest on the whole unpaid amount, to the first day of June following
11 the due date, are respectively due in consecutive years on January first
12 annually, and must be paid at the same time and in the same manner
13 as the March semiannual payment of ordinary taxes.

14 It is the intent of the General Assembly that commencing July 1,
15 1975, to the end that all cities, counties, and other political subdivi-
16 sions are to operate on a fiscal year commencing July 1, 1975 and each
17 July first thereafter, the provisions of this Act and of chapter one
18 thousand twenty (1020), Acts of the Sixty-fourth General Assembly,
19 1972 Session, shall be liberally construed to effect that purpose, and
20 any ambiguous, conflicting, or irreconcilable provisions shall be con-
21 strued to bring into effect the fiscal year which commences July first
22 of each year.

1 SEC. 60. An action of an official or employee of a city, county, or
2 other political subdivision, made prior to the effective date of this
3 Act, which was made in the manner authorized by this Act shall be
4 deemed to have been made in compliance with the provisions of this
5 Act, and to this extent the provisions of this Act are retroactive.

1 SEC. 61. This Act, being deemed of immediate importance, shall
 2 take effect and be in force from and after its publication in The Sioux
 3 City Journal, a newspaper published in Sioux City, Iowa, and in the
 4 Muscatine Journal, a newspaper published in Muscatine, Iowa.
 5 The provisions of sections one (1), two (2), four (4) through eight
 6 (8), fifteen (15), seventeen (17), twenty (20), twenty-one (21),
 7 twenty-two (22), twenty-nine (29), thirty (30), thirty-three (33),
 8 and fifty-three (53) through sixty (60), inclusive, of this Act shall
 9 be effective upon publication as provided in this section. The provi-
 10 sions of sections three (3), nine (9), ten (10), eleven (11), fourteen
 11 (14), twenty-four (24), twenty-seven (27), twenty-eight (28), thirty-
 12 one (31), thirty-two (32), thirty-five (35), thirty-six (36), thirty-
 13 seven (37), thirty-nine (39), forty-six (46), forty-nine (49), fifty-one
 14 (51) and fifty-two (52) of this Act shall be effective December 1, 1974.
 15 The provisions of sections twelve (12), thirteen (13), sixteen (16),
 16 eighteen (18), nineteen (19), twenty-three (23), twenty-five (25),
 17 twenty-six (26), thirty-four (34), thirty-eight (38), forty (40) through
 18 forty-five (45), inclusive, forty-seven (47), forty-eight (48), and fifty
 19 (50) of this Act shall be effective July 1, 1975.

Approved May 28, 1974

I hereby certify that the foregoing Act, House File 1028, was published in The Sioux City Journal, Sioux City, Iowa, June 4, 1974, and in the Muscatine Journal, Muscatine, Iowa, June 12, 1974.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 1097

PROMOTION OF AGRICULTURAL PRODUCTS

H. F. 1305

AN ACT relating to the promotion of agricultural products.

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

1 SECTION 1. Section twenty-eight point seven (28.7), Code 1973, as
 2 amended by Acts of the Sixty-fifth General Assembly, 1973 Session,
 3 chapter one hundred thirty (130), sections two (2) and three (3), is
 4 amended by adding the following new subsection:

5 NEW SUBSECTION. Advise, consult, and cooperate with the agricul-
 6 tural marketing division of the department of agriculture in the pro-
 7 motion of Iowa agricultural products.

1 SEC. 2. Section one hundred fifty-nine point twenty-one (159.21),
 2 Code 1973, is amended to read as follows:

3 159.21 **Director's powers.** The director, under the general super-
 4 vision and direction of the secretary of agriculture, is empowered and
 5 directed: (1) To appoint such competent and experienced persons to
 6 assist him in the performance of his duties and powers as may be
 7 necessary to effectuate the purposes of this section, and to delegate to
 8 any employee of such division any of the powers and duties conferred