

## CHAPTER 1173

## SCHOOLHOUSE TAX USE

S. F. 59

AN ACT expanding the purposes for which the schoolhouse tax may be used.

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

1 SECTION 1. Section two hundred seventy-eight point one (278.1),  
2 subsection seven (7), Code 1973, is amended to read as follows:

3 7. Vote a schoolhouse tax, not exceeding two and one-half mills on  
4 the dollar in any one year, for the purchase of grounds, construction  
5 of schoolhouses or buildings, the payment of debts contracted for the  
6 erection or construction of schoolhouses or buildings, not including  
7 interest on bonds, for procuring or acquisition of libraries, for ~~and~~  
8 opening roads to schoolhouses or buildings, for the purchase of build-  
9 ings or equipment for buildings or schoolhouses, for the purpose of  
10 repairing, remodeling, reconstructing, improving or expanding the  
11 schoolhouses or buildings for the school district, for the purpose of  
12 landscaping, paving, or improving the schoolhouse or building grounds,  
13 or for the rental of facilities pursuant to chapter twenty-eight E  
14 (28E) of the Code. Interest earned from investments of these funds  
15 may be used for the purposes voted. The power to levy said tax,  
16 when voted, shall continue for such period of time as may be author-  
17 ized by the voters and shall not be affected by any change in the bound-  
18 aries of the school district, in whatever manner effected, except in case  
19 the school district is reorganized pursuant to sections 275.12 to 275.23,  
20 both inclusive.

21 Authorized levies for the period of time presently approved shall not  
22 be affected as a result of a failure of a proposition proposed to expand  
23 the purposes for which the funds may be expended.

24 As used in this subsection, "repair" means to restore the existing  
25 structure or thing to its original condition, as near as may be, after  
26 decay, waste, injury, or partial destruction, but does not include main-  
27 tenance or customary repainting; and "reconstruction" means to  
28 rebuild or to restore again as an entity the thing which was lost or  
29 destroyed.

1 SEC. 2. Chapter two hundred seventy-nine (279), Code 1973, is  
2 amended by adding the following new section:

3 NEW SECTION. Lease arrangements. The board of directors of a  
4 local school district for which a schoolhouse tax has been voted pur-  
5 suant to section two hundred seventy-eight point one (278.1), subsec-  
6 tion seven (7), of the Code may enter into a rental or lease arrange-  
7 ment, consistent with the purposes for which the schoolhouse tax has  
8 been voted, for a period not exceeding ten years and not exceeding the  
9 period for which the schoolhouse tax has been authorized by the voters.

Approved May 2, 1974