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- through the setting apart in a reserve fund or special trust account created pursuant to this chapter to insure the payment thereof, of moneys sufficient for that purpose or through the irrevocable segregation for that purpose in a sinking fund or other fund or trust account of moneys sufficient therefor, shall be deemed to be no longer outstanding and unpaid within the meaning of any provision of this chapter.
 - SEC. 2. Section three hundred eighty-four point eleven (384.11), Code 1975, is amended to read as follows:
 - 384.11 Tax revenues paid. On or before the third Monday of each month, the county treasurer shall pay to each city the tax revenues collected specifying the amount collected for each city fund up to the first day of that month, and the. The city shall credit the revenues to the proper fund and shall issue a receipt to the county treasurer.
 - SEC. 3. Section four hundred fifty-three point thirteen (453.13), Code 1975, as amended by Acts of the Sixty-sixth General Assembly, 1975 Session, chapter two hundred twenty-five (225), section one (1), is amended to read as follows:
 - 453.13 Investment report to state auditor. The treasurer, or other financial officer designated by the governing body, of each political subdivision except townships shall submit an investment report to the auditor of state on forms provided within fifteen thirty days following the close of each fiscal year of the political subdivision. The report shall be comprised of the following information, all of which shall relate to the previous fiscal year: Total demand deposits placed in depositories; total funds invested; description and disposition of investments; dates of investment; rates of interest earned or return on the investments; and such other information as the auditor of state may reasonably require pertaining to public funds.

Approved May 7, 1976

CHAPTER 1072

UNIFIED LAW ENFORCEMENT

S. F. 1210

AN ACT relating to unified law enforcement, including the duration of agreements, a property tax levy for unified law enforcement purposes and the establishment of a public safety fund.

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

- SECTION 1. New Section. **Definition.** For the purpose of this Act, the term "unified law enforcement district" means a district established by agreement under the provisions of chapter twenty-eight E (28E) of the Code by counties, or portions thereof, or cities to provide law enforcement within the boundaries of the member political subdivisions.
- SEC. 2. NEW SECTION. **Referendum for tax.** In every county that establishes a unified law enforcement district, the board of supervisors may, and upon receipt of a petition signed by five percent of the qualified electors residing in the unified law enforcement district shall, submit a proposition to the county electorate residing in the unified law enforcement district at any countywide election providing for the establishment of a public safety fund and the levy of a tax on taxable property located in the unified law enforcement district at rates not exceeding the rate specified in section three (3) of this Act for the purpose of

providing additional moneys for the operation of the unified law enforcement district. At the election the ballot shall be prepared in substantially the form for submitting special questions at general elections and the form of the proposition shall be substantially as follows:

"Shall a tax the amount of which will not exceed the amount which would be raised by a uniform one dollar and sixty-two cents per thousand dollars of assessed value of the taxable property in the unified law enforcement district be authorized for a period of not exceeding five years?"

No Yes Such moneys collected pursuant to the tax levy shall be in addition to other federal, state, and local moneys available for law enforcement purposes to the county and cities located in the unified law enforcement district. A county or city which is included in a unified law enforcement district shall not reduce the

percent of its total general fund budget used for law enforcement purposes because of additional moneys collected pursuant to the voted levy.

If a majority of the qualified electors voting on the proposition approve the

25 proposition, the board of supervisors shall levy the tax as provided in section 26 three (3) of this Act.

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Sec. 3. New Section. Budget. The auditor of each county in which a unified law enforcement district is located shall, in conjunction with the county sheriff, or administrative director of the law enforcement agency, on or before January tenth of each year make an estimate of the amount of revenue deemed necessary for the operation of the unified law enforcement district and in conjunction with the county board of supervisors and the city councils of the unified law enforcement district determine the amount of revenue available from sources other than the tax levy authorized by this Act and determine the amount of revenue needed to be raised by the tax levy authorized by this Act under the terms of an agreement executed under the provisions of chapter twenty-eight E (28E) of the Code. The auditor of each such county shall then transmit the budget estimate in dollars to the county board of supervisors and to the city councils located within the unified law enforcement district.

The amount of the tax shall not exceed the amount which would be raised by a uniform one dollar and sixty-two cents per thousand dollars of assessed value on all taxable property in the unified law enforcement district. The method of computing the tax levy shall be determined by the county board of supervisors unless the agreement under chapter twenty-eight E (28E) of the Code specifies a

The county board of supervisors and the council of each city located within the unified law enforcement district shall review the proposed budget and anticipated revenue and certify a tax levy to the county auditor on the assessed value of the taxable property in the unified law enforcement district which shall be determined by one of the following methods:

1. Levies based upon population computed as follows:

a. Compute the per capita cost by dividing the anticipated total cost to the unified law enforcement district as determined pursuant to this section into the total population of the district.

b. Separate levies for the public safety fund shall be computed for all of the unincorporated area and for each incorporated area in the unified law enforcement district. The levies shall in each case be that amount which, when applied to the assessed value in the area for which the levy is computed, will raise an amount equal to the per capita cost of the unified law enforcement to the unified law enforcement district multiplied by the population of the district; or

2. Different levies for each city and the unincorporated area of the county located in the unified law enforcement district based upon the percentage of service to be provided to each political subdivision in the district.

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The council of any city or the county board of supervisors may veto the budget and the auditor and county sheriff shall revise the budget until it has the approval of the county board of supervisors and councils of all cities in the unified law enforcement district. The taxes collected pursuant to the tax levy and other funds available to the unified law enforcement district shall be placed in the public safety fund and used only for unified law enforcement purposes.

SEC. 4. NEW SECTION. Expansion of district. Cities may join an established unified law enforcement district upon the affirmative vote of the city council and a tax may be levied for unified law enforcement purposes only upon the affirmative vote of qualified electors of the city voting in the manner provided in this Act. A city joining a unified law enforcement district shall contract with the unified law enforcement district for services until the beginning of a fiscal year when the city may become a member.

A unified law enforcement district may encompass more than one county.

SEC. 5. New Section. City civil service and retirement. The inclusion of a city in a unified law enforcement district shall not affect the prior establishment of a civil service system under chapter four hundred (400) of the Code or a pension or retirement system under either chapter four hundred ten (410) or four hundred eleven (411) of the Code.

1 SEC. 6. Chapter twenty-eight E (28E), Code 1975, is amended by adding the following new section:

New Section. **Duration of agreements for law enforcement purposes.** An agreement under this chapter to provide joint or cooperative services or facilities for law enforcement purposes shall not be executed for less than a three-year period.

Approved May 24, 1976

CHAPTER 1073

COMMERCE COMMISSION AND DEPARTMENT OF PUBLIC DEFENSE

H. F. 1081

AN ACT relating to the funding of the Iowa state commerce commission and the department of public defense and making appropriations.

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

Section 1. There is appropriated from the general fund of the state for the 2 fiscal year beginning July 1, 1976 and ending June 30, 1977 the following sums, or 3 so much thereof as may be necessary, to be used by the following agencies for the 4 purposes designated: 5 1976-77 6 Fiscal Year 7 1. IOWA STATE COMMERCE COMMISSION 8 a. General administration For salaries, support, maintenance, and miscellaneous purposes\$ 320,634 9 10 b. Warehouse division For salaries, support, maintenance, and miscellaneous purposes 290,650 11 c. Utilities division 12

For salaries, support, maintenance, and miscellaneous purposes 1,230,000