

CHAPTER 1080  
SCHOOLHOUSE TAX

H. F. 2458

AN ACT relating to the authority of reorganized school districts to levy the schoolhouse tax.

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

Section 1. Section two hundred seventy-five point twelve (275.12), Code 1979, as the section is amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter sixty-one (61), section one (1), is amended by adding the following new subsection:

NEW SUBSECTION. The petition may also include a provision that the schoolhouse tax provided in section two hundred seventy-eight point one (278.1), subsection seven (7), of the Code will be voted upon at the election conducted under section two hundred seventy-five point eighteen (275.18) of the Code.

Sec. 2. Section two hundred seventy-five point twenty (275.20), Code 1979, is amended to read as follows:

275.20 SEPARATE VOTE IN EXISTING DISTRICTS. The voters shall vote separately in each existing school district affected and voters residing in the entire existing district are eligible to vote both upon the proposition to create ~~such a~~ new school corporation and the proposition to levy the schoolhouse tax under section two hundred seventy-eight point one (278.1), subsection seven (7), of the Code if the petition included a provision for a vote to levy the schoolhouse tax. If ~~the a~~ proposition receives a majority of the votes cast in each of at least seventy-five percent of the ~~said~~ districts, and also a majority of the total number of votes cast in all of ~~said the~~ districts, the proposition ~~shall-be-deemed is~~ carried.

Sec. 3. Section two hundred seventy-eight point one (278.1), subsection seven (7), Code 1979, as the section is amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter sixty-one (61), section four (4), is amended to read as follows:

7. Vote a schoolhouse tax, not exceeding sixty-seven and one-half cents per thousand dollars of assessed value in any one year, for the purchase of grounds, for construction of schoolhouses or buildings, for the payment of debts contracted for the erection or construction of schoolhouses or buildings, not including interest on bonds, for procuring or acquisition of libraries, for opening roads to schoolhouses or buildings, for the purchase of buildings or equipment for buildings or schoolhouses, for the purpose of repairing, remodeling, reconstructing, improving or expanding the schoolhouses or buildings for the school district, for the purpose of landscaping, paving, or improving the schoolhouse or building grounds, or for the rental of facilities pursuant to chapter 28E. Interest earned from

investments of these funds may be used for the purposes voted. The power to levy ~~said~~ a schoolhouse tax, when voted, shall continue for ~~such~~ the period of time ~~as may be~~ authorized by the voters and shall not be affected by any change in the boundaries of the school district, ~~in whatever manner effected,~~ except in case the school district is reorganized pursuant to sections 275-12 to 275-22 as otherwise provided in this section. If each school district involved in a school reorganization under chapter two hundred seventy-five (275) of the Code has voted the schoolhouse tax and if the voters have not voted upon the proposition to levy the schoolhouse tax in the reorganized district, the schoolhouse tax is in effect for the reorganized district for the least amount and the shortest time for which it is in effect in any of the districts. Authorized levies for the period of time presently approved shall not be affected as a result of a failure of a proposition proposed to expand the purposes for which the funds may be expended. As used in this subsection, "repair" means to restore the existing structure or thing to its original condition, as near as may be, after decay, waste, injury, or partial destruction, but does not include maintenance or customary repainting; and "reconstruction" means to rebuild or to restore again as an entity the thing which was lost or destroyed.

Sec. 4. Section three (3) of this Act applies to school districts for which a reorganization under chapter two hundred seventy-five (275) of the Code takes effect July 1, 1980.

Sec. 5. This Act, being deemed of immediate importance, shall take effect from and after its publication in The Holstein Advance, a newspaper published in Holstein, Iowa, and in The Hartley Sentinel, a newspaper published in Hartley, Iowa.

Approved April 24, 1980

I hereby certify that the foregoing Act, House File 2458, was published in The Holstein Advance, Holstein, Iowa on May 1, 1980, and in The Hartley Sentinel, Hartley, Iowa on May 1, 1980.

MELVIN D. SYNHORST, *Secretary of State*