

CHAPTER 1145**BUDGET REQUIREMENTS FOR QUALIFIED CITIES***S.F. 2429*

AN ACT relating to budget requirements by certain small cities and providing an effective date.

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

Section 1. BUDGET REQUIREMENTS BY CITIES — DEADLINE EXTENSIONS.

1. As used in this section, “qualified city” means a city in this state having a population of seventy-five persons or less as shown by the 2000 certified federal census.

2. Notwithstanding any provision in section 384.22 to the contrary, a qualified city that failed to publish an annual report for the fiscal year ending June 30, 2005, and failed to file a copy of the report with the auditor of state on or before December 1, 2005, as provided in section 384.22, may publish such annual report and file a copy of the report with the auditor of state no later than July 1, 2008, as otherwise provided in that section. A qualified city that meets the extended publication and filing deadline as provided in this subsection shall be deemed to have published the annual report and filed a copy of the report with the auditor of state on December 1, 2005.

3. a. Notwithstanding any provision in section 384.16 to the contrary, a qualified city that failed to prepare and submit a budget as provided in that section for the fiscal year beginning July 1, 2006, including by showing income from sources other than property taxation and by showing actual expenditures and revenues from its annual report as provided in section 384.22, or as corrected by a subsequent audit report, by March 15, 2006, may comply with the requirements in section 384.16 by submitting the budget no later than July 1, 2008, as otherwise provided by that section.

b. A qualified city that complies with the requirements of paragraph “a” is not required to conduct a hearing as required in section 384.16 or 384.18. In addition, the provisions allowing persons affected by the budget to file a written protest with the county auditor as provided in section 384.19 are inapplicable.

c. A qualified city that meets the extended submission deadline as provided in this subsection shall be deemed to have complied with the requirements of section 384.16 on March 15, 2006.

Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 7, 2008