## 24.17 Budgets certified.

1. The local budgets of the various political subdivisions shall be certified by the chairperson of the certifying board or levying board, as the case may be, in duplicate to the county auditor not later than April 30 of each year on forms, and pursuant to instructions, prescribed by the department of management.

2. One copy of the budget shall be retained on file in the office by the county auditor and the other shall be certified by the county auditor to the state board. The department of management shall certify the taxes back to the county auditor by June 15.

[C24, 27, 31, 35, 39, §**383;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §24.17]

92 Acts, ch 1227, §14; 97 Acts, ch 206, §13, 24; 2019 Acts, ch 165, §1, 17; 2020 Acts, ch 1062, §94; 2023 Acts, ch 71, §67, 98

Referred to in §20.19, 20.20, 24.20, 137.112, 257.7, 331.403, 331.434, 331.907, 384.22

2023 amendment to subsection 1 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

Subsection 1 amended