

LOCAL GOVERNMENT

SENATE FILE 2028

BY MILLER

Passed Senate, Date _____ Passed House, Date _____
 Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
 Approved _____

A BILL FOR

1 An Act relating to the budget certification deadline for counties
 2 and providing an applicability date.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF
 2028
 LOCAL GOVERNMENT

1 Section 1. Section 24.17, unnumbered paragraph 1, Code
2 2003, is amended to read as follows:

3 The local budgets of the various political subdivisions
4 shall be certified by the chairperson of the certifying board
5 or levying board, as the case may be, in duplicate to the
6 county auditor not later than March 15 of each year on forms,
7 and pursuant to instructions, prescribed by the department of
8 management. However, if the political subdivision is a school
9 district, as defined in section 257.2, or a county, its budget
10 shall be certified not later than April 15 of each year.

11 Sec. 2. Section 24.27, Code 2003, is amended to read as
12 follows:

13 24.27 PROTEST TO BUDGET.

14 Not later than March 25 or April 25 if the municipality is
15 a school district, a number of persons in any municipality
16 equal to one-fourth of one percent of those voting for the
17 office of governor, at the last general election in the
18 municipality, but the number shall not be less than ten, and
19 the number need not be more than one hundred persons, who are
20 affected by any proposed budget, expenditure, or tax levy, or
21 by any item thereof, may appeal from any decision of the
22 certifying board or the levying board by filing with the
23 county auditor of the county in which the municipal
24 corporation is located, a written protest setting forth their
25 objections to the budget, expenditure, or tax levy, or to one
26 or more items thereof, and the grounds for their objections.
27 If a budget is certified after March 15 or April 15 in the
28 case of a school district or a county, all appeal time limits
29 shall be extended to correspond to allowances for a timely
30 filing. Upon the filing of a protest, the county auditor
31 shall immediately prepare a true and complete copy of the
32 written protest, together with the budget, proposed tax levy,
33 or expenditure to which objections are made, and shall
34 transmit them forthwith to the state board, and shall also
35 send a copy of the protest to the certifying board or to the

1 levying board, as the case may be.

2 Sec. 3. Section 24.32, Code 2003, is amended to read as
3 follows:

4 24.32 DECISION CERTIFIED.

5 After a hearing upon the appeal, the state board shall
6 certify its decision to the county auditor and to the parties
7 to the appeal as provided by rule, and the decision shall be
8 final. The county auditor shall make up the records in
9 accordance with the decision and the levying board shall make
10 its levy in accordance with the decision. Upon receipt of the
11 decision, the certifying board shall correct its records
12 accordingly, if necessary. Final disposition of all appeals
13 shall be made by the state board on or before April 30 of each
14 year or May 30 in the case of a county.

15 Sec. 4. Section 24.48, unnumbered paragraph 5, Code 2003,
16 is amended to read as follows:

17 The state appeals board shall have officially notified any
18 county of its approval, modification, or rejection of the
19 county's request for a suspension of the statutory property
20 tax levy limitation prior to thirty-five days before March
21 April 15.

22 Sec. 5. Section 76.2, unnumbered paragraph 2, Code 2003,
23 is amended to read as follows:

24 If the resolution is filed prior to April 1 or May 1, if
25 the political subdivision is a school district or a county,
26 the annual levy shall begin with the tax levy for collection
27 commencing July 1 of that year. If the resolution is filed
28 after April 1 or May 1, in the case of a school district or a
29 county, the annual levy shall begin with the tax levy for
30 collection in the next succeeding fiscal year. However, the
31 governing authority of a political subdivision may adjust a
32 levy of taxes made under this section for the purpose of
33 adjusting the annual levies and collections for property
34 severed from the political subdivision, subject to the
35 approval of the director of the department of management.

