

Tax Reduction.

House File No. 263.

December 4, 1933.

By PEET, FOSTER, DURANT, CASEY,
STRACHAN, HANSON OF LYON, GALLAGHER, LAUGHLIN.

✓ Taxation
✓ School districts

A BILL FOR

An Act to amend Chapter One Hundred Twenty-three (123), Acts of the Forty-fifth General Assembly, relating to taxation, and to provide for limitation of taxes levied in the years Nineteen Hundred Thirty-three (1933) and Nineteen Hundred Thirty-four (1934) by school districts, based upon number of pupils in average daily attendance, and to exempt from the limitation imposed by said chapter millage levies made for payment of principal, interest, and/or sinking fund of bonds issued by school districts, millage levies made for teachers' pension or annuity retirement fund, and millage levies authorized by the electors of any school district or sub-district in accordance with the provisions of Chapter Two Hundred Twelve (212) of the Code, 1931, and authorizing any school district which, during the school year preceding the time of making the levy for its general fund in either Nineteen Hundred Thirty-three (1933) or Nineteen Hundred Thirty-four (1934), did not maintain a public school open for instruction for at least three (3) months, to certify levies for its general fund subject to the approval of the State Comptroller.

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

1 Section 1. That Section One (1) of Chapter One Hundred Twenty-
2 three (123), Acts of the Forty-fifth General Assembly, be amended by
3 changing the period at the end of said section to a comma and by add-
4 ing the following: "nor any millage levies authorized or required
5 to be made for the teachers' pension or annuity retirement fund, as
6 provided for in Section Four Thousand Three Hundred Forty-six (4346)
7 of the code, 1931, nor any millage levies authorized or required
8 to be made or certified by the board of directors of any school dis-
9 trict for the payment of principal, sinking fund and/or interest of
10 any bonds issued by such school district, whether such bonds were

11 issued prior or subsequent to the effective date of this act,
12 provided the issuance of such bonds shall have been duly authorized
13 in accordance with the provisions of the statutes of this state in
14 effect at the time of such issuance, nor any millage levies author-
15 ized by the electors of any school district or subdistrict in
16 accordance with the provisions of Chapter Two Hundred Twelve (212)
17 of the code, 1931.”

1 Sec. 2. That Section Two (2) of Chapter One Hundred twenty-three
2 (123), Acts of the Forty-fifth General Assembly be amended by strik-
3 ing from line four (4) of paragraph (e) of said section the word
4 “high,” as it appears between the words “attending” and “school.”

1 Sec. 3. That Section Eight (8) of Chapter One Hundred Twenty-
2 three (123), Acts of the Forty-fifth General Assembly be repealed
3 and the following enacted in lieu thereof:

4 “Sec. 8. (a). As used in Section Two (2) or in Section Eight (8)
5 of Chapter One Hundred Twenty-three (123), Acts of the Forty-fifth
6 General Assembly as amended by this Act, the term “attendance” shall
7 mean the average number of pupils in daily attendance in the public
8 schools in a school district for any period of time for which
9 attendance is computed. In computing attendance for any period of
10 time there shall be taken into consideration only the actual number
11 of school days in such period during which the schools of the dis-
12 trict were open for instruction. The Superintendent of Public In-
13 struction shall issue such additional regulations or instructions
14 as may be necessary for determining the method of computing attend-
15 ance and shall forward copies thereof to the Secretary of each

16 school district, and such method of computing attendance shall be
17 uniform in all similar school districts of the state. The term
18 “amount per pupil in attendance” when used in reference to levies
19 made or to be made for or on behalf of any school district in the
20 years Nineteen Hundred Thirty-three (1933) and Nineteen Hundred
21 Thirty-four (1934), shall mean the amount certified or authorized
22 to be certified for levy for the general fund of such school dis-
23 trict in each of such years respectively, divided by the average
24 of attendance during the three (3) school months of maximum attend-
25 ance in the school year last preceding the time of making such levies,
26 and when used in reference to levies made in the years Nineteen Hun-
27 dred Twenty-six (1926) to Nineteen Hundred Thirty (1930) inclusive,
28 shall mean the amount certified for levy for the general fund in each
29 of such years respectively, divided by the attendance during the
30 school year last preceding the time of making such levies. The term
31 “general fund” shall not include amounts levied for the payment of
32 principal, interest or sinking fund of bonds issued by any school
33 district.

34 (b) In either of the years Nineteen Hundred Thirty-three (1933)
35 or Nineteen Hundred Thirty-four (1934) no school district shall
36 certify for levy for its general fund an amount per pupil in attend-
37 ance which shall exceed seventy per cent (70%) of the average of
38 the amounts per pupil in attendance levied for its general fund in
39 the years Nineteen Hundred Twenty-six (1926) to Nineteen Hundred
40 Thirty (1930) inclusive, except as provided in paragraphs (c) and/or
41 (d) of this section.

42 (c) Notwithstanding any provision of Section One (1) of Chapter
43 One Hundred Twenty-three (123), Acts of the Forty-fifth General
44 Assembly as amended by this Act, or of paragraph (b) of this section,
45 in either the year Nineteen Hundred Thirty-three (1933) or Nineteen
46 Hundred Thirty-four (1934), for its general fund,—

47 (1) No school district shall be required to certify for levy
48 an amount less than Seven Hundred Dollars (\$700.00) for each public
49 school maintained in the district or for each regular teaching
50 position provided for by the district;

51 (2) No consolidated school district maintaining an approved
52 high school course shall be required to certify for levy an amount
53 per pupil in attendance, less than Ninety-six Dollars (\$96.00);

54 (3) No school district which is included in whole or in part
55 within the boundaries of a city having a population of Thirty
56 Thousand (30,000) or more, based on the Federal census of 1930,
57 shall be required to certify for levy an amount per pupil in
58 attendance, less than Eighty-three Dollars (\$83.00);

59 (4) No school district which is included in whole or in part
60 within the boundaries of a city having a population less than
61 Thirty Thousand (30,000) and more than Fifteen Thousand (15,000),
62 based on the Federal census of 1930, shall be required to certify
63 for levy an amount per pupil in attendance, less than Seventy-
64 eight Dollars (\$78.00);

65 (5) No other school district shall be required to certify for
66 levy an amount per pupil in attendance, less than Sixty-two Dollars
67 (\$62.00).

68 (6) In addition to the amounts which may be certified for levy
69 in accordance with the provisions contained in the five (5)
70 preceding subsections of this paragraph (c), any school district
71 may include in its budget estimates and may certify for levy for
72 its general fund such amounts as may be required by such district
73 to pay for the tuition and/or transportation of persons of school
74 age residing in such district and attending a public school in
75 another district; and any school district which, in any one or more
76 of the years Nineteen Hundred Twenty-six (1926) to Nineteen Hun-
77 dred Thirty (1930) inclusive, has not maintained a public school
78 open for instruction, may certify for levy for its general fund
79 such amounts as may be necessary to pay for the maintenance of
80 and insurance of its school property, and its necessary expenses
81 for school elections and for maintaining its school organization.

82 (7) Any school district may certify for levy for its general
83 fund in either of the years Nineteen Hundred Thirty-three (1933) or
84 Nineteen Hundred Thirty-four (1934) such amounts as may be author-
85 ized by the laws of this state, without regard to any provision of
86 of Chapter One Hundred Twenty-three (123), Acts of the Forty-fifth
87 General Assembly, if during the school year last preceding the time
88 of making such levy, such district shall not have maintained a public
89 school open for instruction for a period of at least three (3) school
90 months; provided that such amount so certified for levy shall be
91 expressly approved in writing by the State Comptroller and such
92 written approval shall be attached to such certified levy and filed
93 with the Board of Supervisors before such levy shall be made. Any

94 school district may file with the State Comptroller a detailed
95 statement of its budget requirements and a written application for
96 approval thereof, setting forth the facts necessitating such approval,
97 and said State Comptroller may require such proof thereof and of
98 the reasonableness of such budget requirements, as he may deem proper,
99 and may fix and determine the amount by him to be certified for levy
100 for the general fund of such school district.

101 (d) Any school district which, at the time of the taking effect
102 of this Act, shall have certified to the County Board of Supervisors
103 its levy to be made in the year Nineteen Hundred Thirty-three (1933),
104 is hereby authorized to recompute its budget requirements and levy
105 for such year in accordance with the provisions of this act, and
106 to file with the Board of Supervisors within fifteen (15) days from
107 the taking effect of this Act, a certificate setting forth such
108 recomputed budget requirements, without publication thereof and
109 without public hearing thereon. Upon receipt of such certificate,
110 the Board of Supervisors shall levy the taxes necessary to raise the
111 amount so certified, and such taxes shall be collected in the same
112 manner as if certified and levied within the times provided by law,
113 unless upon appeal to the State Comptroller he rules that the ex-
114 pense involved in recalculating the taxes to be spread against
115 property in the county does not justify the change in the levy.”

1 Sec. 4. That Section Nine (9) of Chapter One Hundred Twenty-
2 three (123), Acts of the Forty-fifth General Assembly, be amended
3 by inserting after the word “district” in line one (1) thereof
4 the following: “, other than school districts,”

1 Sec. 5. This act being deemed of immediate importance shall be
2 in full force and effect after its passage and publication in the
3, a newspaper published at,
4 Iowa, and in the, a newspaper published at
5, Iowa.