

Senate substituted for 89 355-4/2

March 13, 1953.
Passed on File.

House File 458

By SCHOOLS, LIBRARIES and STATE
EDUCATIONAL INSTITUTIONS.

Passed House, Date 3-31-53
Vote: Ayes 99 Nays 2
Passed Senate, Date 4-2-53
Vote: Ayes 37 Nays 0
Approved 4-10-53

A BILL FOR

An Act to amend sections two hundred seventy-nine point eighteen (279.18), two hundred eighty-two point twenty (282.20), and two hundred eighty-two point twenty-four (282.24), Code 1950, relating to the method of computing school tuition rates.

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

1 Section 1. Amend section two hundred seventy-nine point
2 eighteen (279.18), Code 1950, by striking all of said section
3 after the period (.) after the word "year" in line seven (7)
4 and inserting in lieu thereof the following: "Such tuition rates
5 shall include expenditures from the general fund for general
6 control, instruction, auxiliary agencies except transportation
7 costs, co-ordinate activities, operation of plant, maintenance
8 of plant, fixed charges including insurance on buildings and
9 contents, interest paid for debt service from the general fund,
10 interest paid for debt service and retirement of bonds from the
11 schoolhouse fund. A pro rata charge shall also be made for
12 depreciation on all equipment not purchased on a current basis
13 and not over fifteen years old from the date of acquisition
14 owned by the school district except transportation equipment at

15 the rate of seven per cent of the original cost of each item of
16 equipment per annum. An inventory of equipment on hand shall be
17 made annually in each school corporation accepting tuition
18 pupils and shall be filed with the county superintendent not
19 later than July 15 of each year on forms prescribed by the
20 department of public instruction. A pro rata charge for
21 depreciation on buildings shall be made at the rate of two per
22 cent per annum on the appraised value, less bonded indebtedness
23 thereon, of all buildings owned by the school corporation and
24 used for elementary school purposes, but not exceeding the
25 maximum tuition rate as determined by the state superintendent
26 of public instruction as prescribed in section two hundred
27 eighty-two point twenty-four (282.24). No depreciation charge
28 shall be made for the portion of the initial cost of buildings
29 and equipment purchased with federal grants. On or before
30 July 15, 1953, the board in each school corporation accepting
31 tuition pupils shall cause its buildings to be appraised and an
32 itemized statement of the results of the appraisal filed with
33 the county superintendent. Such statement shall constitute the
34 basis for the hereinabove provided depreciation charge. Such
35 appraisal shall be made by a board comprised of the county
36 assessor and one member appointed by the local school corporation
37 and one member appointed by the county board of education.

38 "The tuition rates and the computation thereof shall be
39 filed with the county board of education not later than July 30
40 for its review and approval. Receiving districts cannot receive

41 tuition until approval is granted by the county board of
42 education. The right of appeal shall be as provided in section
43 two hundred eighty-five point thirteen (285.13)."

1 Sec. 2. Amend section two hundred eighty-two point twenty
2 (282.20), Code 1950, by striking all of the sentence beginning
3 with the words "Such tuition rate" in line nine (9) and ending
4 with the figure "282.24" in line fourteen (14) and inserting in
5 lieu thereof the following: "Such tuition rates shall include
6 expenditures from the general fund for general control,
7 instruction, auxiliary agencies except transportation costs,
8 co-ordinate activities, operation of plant, maintenance of plant,
9 fixed charges including insurance on buildings and contents,
10 interest paid for debt service from the general fund, interest
11 paid for debt service and retirement of bonds from the
12 schoolhouse fund, and expenditures from the special courses
13 fund. A pro rata charge shall also be made for depreciation on
14 all equipment not purchased on current basis and not over
15 fifteen years old from date of acquisition owned by the school
16 district except transportation equipment at the rate of seven
17 per cent of the original cost of each item of equipment per
18 annum. An inventory of equipment on hand shall be made
19 annually in each school corporation accepting tuition pupils
20 and shall be filed with the county superintendent not later than
21 July 15, of each year on forms prescribed by the department of
22 public instruction. A pro rata charge for depreciation on
23 buildings shall be made at the rate of two per cent per annum

24 on the appraised value, less bonded indebtedness thereon, of all
25 buildings owned by the school corporation and used for high school
26 purposes, but not exceeding the maximum tuition rate as determined
27 by the state superintendent of public instruction as prescribed
28 in section two hundred eighty-two point twenty-four (282.24).
29 No depreciation charge shall be made for the portion of the
30 initial cost of buildings and equipment purchased with federal
31 grants. On or before July 15, 1953, the board in each school
32 corporation accepting tuition pupils shall cause its buildings
33 to be appraised and an itemized statement of the results of the
34 appraisal filed with the county superintendent. Such statement
35 shall constitute the basis for the hereinabove provided
36 depreciation charge. Such appraisal shall be made by a board
37 comprised of the county assessor and one member appointed by
38 the local school corporation and one member appointed by the county
39 board of education.

40 "Tuition charges for regularly established junior high
41 schools not extending below the seventh grade shall be computed
42 in the same manner as prescribed above for high schools, using
43 the costs applicable to junior high schools.

44 "The tuition rates and the computation thereof shall be
45 filed with the county board of education not later than July 30,
46 for its review and approval. Receiving districts cannot receive
47 tuition until approval is granted by the county board of
48 education. The right of appeal shall be as provided in section
49 two hundred eighty-five point thirteen (285.13)."

1 Sec. 3. Amend section two hundred eighty-two point
 2 twenty-four (282.24), Code 1950, by striking the word "seventy-
 3 fifth" in line thirteen (13) and inserting in lieu thereof the
 4 word "ninetieth".

5 Further amend said section by adding after the period (.) in
 6 line nineteen (19) the new sentence:

7 "The junior high school rate shall be one and fifty hundredths
 8 times the elementary rate."

EXPLANATION OF H. F. 458

The purpose of this bill is to permit school districts accepting tuition pupils to have a tuition rate that will more nearly cover the actual cost including a pro rata portion of annual depreciation on buildings and equipment, insurance costs and cost of special courses available to tuition pupils.

1 1. Amend House File 458, section
 2 one (1), by striking all after the period
 3 "(") after the word "fund" in line eleven
 4 (11), down to and including the period
 5 "(") after the word "instruction" in line
 6 twenty (20).

7 2. Amend section two (2), by striking
 8 all after the period "(") after the word
 9 "fund" in line thirteen (13), down to and
 10 including the period "(") after the word
 11 "instruction" in line twenty-two (22).

adopted
3/31

Filed
 March 27, 1953.

PARKER of Polk.
 RINGENBERG of Story.

1 Amend House File 458, section 1, line 35, after
 2 the word "county" insert the words "or city".
 3 Further amend House File 458, section 2, line
 4 37, after the word "county" insert the words "or city".

Offered and adopted
 March 31, 1953.

OPPEDAHL of Humboldt.

1 Amend House File 458, section 3, line 4,
 2 by striking the word "ninetieth." and insert in
 3 lieu thereof the word "eighty-fifth."

Offered and adopted
 March 31, 1953.

HANSON of Lyon.

1 Amend House File 458, section 2, line 12 and
 2 13, by striking the words "and expenditures from the
 3 special courses fund."

Offered and adopted
 March 31, 1953.

MILLER of Black Hawk.

1 Amend House File 458, section 1, line 9,
 2 after the word "contents," by inserting the word
 3 "capital."
 4 Further amend section 2, line 9, after the
 5 word "contents," by inserting the word "capital."

Offered and adopted
 March 31, 1953.

OPPEDAHL of Humboldt.

