

FILED MAR 14 1991

SENATE FILE 374
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SSB 251)

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

A BILL FOR

1 An Act relating to the appeal of local governmental budgets.

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

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SF 374

1 Section 1. Section 24.26, Code 1991, is amended by adding
2 the following new unnumbered paragraph:

3 NEW UNNUMBERED PARAGRAPH. When the state board is meeting
4 to decide a case involving a political subdivision of the
5 state, the membership of the state board shall include two
6 persons representing similar political subdivisions within the
7 state. The two local representatives shall be selected by the
8 state board from elected officers who are directly involved in
9 the budget process and who shall serve only in cases involving
10 similar political subdivisions to those they serve. The local
11 representatives may serve on more than one case, but they
12 shall be reappointed for each case. The local representatives
13 shall be compensated by the state for their actual and
14 necessary travel and related expenses. At meetings at which
15 the local representatives are included on the state board,
16 each local representative is entitled to one vote and the
17 quorum to conduct business is three members.

18 Sec. 2. Section 24.27, Code 1991, is amended to read as
19 follows:

20 24.27 PROTEST TO BUDGET.

21 Not later than March 25, a number of persons in any
22 municipality equal to ~~one-fourth-of-one-percent-of-those~~
23 voting at least two and one-half percent of the votes cast in
24 the municipality for the office of president of the United
25 States or governor, at the last general election in the
26 ~~municipality, but the number shall not be less than ten, and~~
27 ~~the number need not be more than one hundred persons,~~ who are
28 affected by any proposed budget, expenditure, or tax levy, or
29 ~~by any item thereof,~~ may appeal ~~from any decision~~ decisions of
30 the certifying board or the levying board by filing with the
31 county auditor of the county in which the municipal
32 corporation municipality is located, a written protest setting
33 forth their objections to the budget, expenditure, or tax
34 levy, ~~or to one or more items thereof,~~ and the grounds for
35 their objections. If a budget is certified after March 15,

1 all appeal time limits shall be extended to correspond to
2 allowances for a timely filing. Upon the filing of a protest,
3 the county auditor shall immediately prepare a true and
4 complete copy of the written protest, together with the
5 budget, proposed tax levy, or expenditure to which objections
6 are made, and shall transmit them ~~forthwith~~ immediately to the
7 state board, and shall also send a copy of the protest to the
8 certifying board or to the levying board, as the case may be.

9 Sec. 3. Section 24.30, Code 1991, is amended to read as
10 follows:

11 24.30 REVIEW BY AND POWERS OF BOARD.

12 ~~It shall be the duty of the~~ The state board to shall review
13 and finally pass upon all ~~proposed budget expenditures, tax~~
14 ~~levies and tax assessments from which appeal is taken and it~~
15 ~~shall have power and authority to approve, disapprove, or~~
16 ~~reduce all such proposed budgets, expenditures, and tax levies~~
17 ~~so submitted to it upon appeal, as herein provided, but in no~~
18 ~~event may it~~ matters contained in the appeal, but the state
19 board is limited to reducing levies and expenditures within
20 major fund categories without specifying items within the
21 major funds to be reduced. The state board shall not increase
22 such the budget, expenditure, tax levies, or assessments, or
23 any item contained therein. ~~Said~~ The state board shall have
24 authority to adopt rules not inconsistent with the provisions
25 of this chapter, to employ necessary assistants, authorize
26 such expenditures, require such reports, make such
27 investigations, and take such other action as ~~it deems~~
28 necessary to promptly hear and determine all such appeals,
29 ~~provided, however, that.~~ However, all persons ~~so~~ employed by
30 the state board shall be selected from persons then regularly
31 employed in ~~some~~ one of the offices of the members of ~~said~~ the
32 state board.

33 Sec. 4. Section 384.19, unnumbered paragraph 1, Code 1991,
34 is amended to read as follows:

35 Within a period of ten days after the final date that a

1 budget or amended budget may be certified to the county
2 auditor, persons affected by the budget may file a written
3 protest with the county auditor, specifying their objections
4 to the budget or any part of it. A protest must be signed by
5 qualified electors equal in number to ~~one-fourth-of-one~~ at
6 least two and one-half percent of the votes cast in the city
7 for president of the United States or governor in the last
8 ~~preceding general election in the city, but the number shall~~
9 ~~not be less than ten persons and the number need not be more~~
10 ~~than one hundred persons.~~

11 EXPLANATION

12 This bill increases the number of signatures needed for a
13 written protest of an annual budget of a political subdivision
14 of the state to at least two and one-half percent of the votes
15 cast in the political subdivision for president of the United
16 States or governor at the preceding general election.

17 The bill also provides that an additional two persons shall
18 be selected by the state appeal board to sit on the state
19 board when hearing and deciding protests of local budgets.
20 The two additional persons are to be representatives of
21 similar political subdivisions as the one whose budget is
22 under protest. The two representatives are to be elected
23 officers and appointed or reappointed for each budget protest
24 heard.

25 The bill provides that the state appeal board is to hear
26 and decide all matters appealed, but the decision is limited
27 to reducing levies and expenditures within major fund
28 categories without specifying items within the major fund to
29 be reduced.

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SENATE FILE 374

S-3320

1 Amend Senate File 374 as follows:

2 1. Page 1, line 27, by inserting after the word
3 "persons," the following: "but the number need not
4 exceed one thousand,".

By ELAINE SZYMONIAK

S-3320 FILED APRIL 4, 1991

SENATE FILE 374

S-3406

1 Amend Senate File 374 as follows:

2 1. Page 3, by striking lines 6 and 7, and
3 inserting the following: "least one-half of one
4 percent of the votes cast for governor in the last".
5 2. Page 3, line 10, by inserting after the word
6 "persons" the following: ", but in no case shall the
7 number be less than twenty-five persons".

By BERL E. PRIEBE

S-3406 FILED APRIL 12, 1991

SZYMONIAK, CH.
FRAISE
RITTMER

SSB 251
LOCAL GOVERNMENT

SENATE FILE 374
BY (PROPOSED COMMITTEE ON LOCAL
GOVERNMENT BILL BY CHAIR-
PERSON MILLER)

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