

Judiciary 5/1/91 Do Pass 5/9/91 (p.1742)
House Judiciary 5/10 Do Pass 5/10/91 (p.2241)

FILED MAY 01 1991

SENATE FILE **544**
BY HUTCHINS and RIFE

Passed Senate, Date 5/10/91 (p.1747) Passed House, Date 5/10/91 (p.2241)
Vote: Ayes 50 Nays 6 Vote: Ayes 94 Nays 0
Approved May 28, 1991

A BILL FOR

1 An Act to legalize the proceedings of the board of directors of
2 the Pleasant Valley Community School District concerning voter
3 approval of the levy of a physical plant and equipment tax and
4 the inclusion of funds raised through the levy in the
5 district's budget, and providing an effective date.

6 WHEREAS, in 1989 during its first regular session, the
7 Seventy-third General Assembly enacted legislation which is now
8 included in chapter 298 of the Code of Iowa, to authorize a
9 physical plant and equipment levy to be used as an alternative to
10 the schoolhouse fund levy then authorized under chapter 278 of
11 the Code of Iowa; and

12 WHEREAS, the legislation authorizing the physical plant and
13 equipment levy did not take effect until July 1, 1990, for the
14 purpose of computations required for payment of state aid to and
15 levying of property taxes by school districts for the budget year
16 beginning July 1, 1991; and

17 WHEREAS, the Pleasant Valley Community School District's ten-
18 year schoolhouse fund levy was to expire in September of 1990;
19 and

20 WHEREAS, on July 17, 1989, the board of directors of the
21 Pleasant Valley Community School District adopted a resolution to
22 submit a proposition to the voters for the levy of a physical
23 plant and equipment tax for a ten-year period; and

24 WHEREAS, the proposition was included on the ballot for the

SF 544

1 regular school election held on September 12, 1989, and was
2 approved by the voters; and

3 WHEREAS, a question has arisen as to whether the timing of the
4 levy was one year premature under the legislation authorizing the
5 physical plant and equipment levy, and it is deemed advisable to
6 remove forever such doubts as to the validity of the board's
7 resolution, approval of the levy, and the budgeting of funds
8 raised by the levy; NOW THEREFORE

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

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1 Section 1. All proceedings taken by the board of directors
2 of the Pleasant Valley Community School District relating to
3 the 1989 board resolution and all actions pertaining to voter
4 approval of the physical plant and equipment tax levy are
5 hereby legalized and constitute a legal schoolhouse fund levy
6 for the school year beginning July 1990, and constitute a
7 legal and binding physical plant and equipment levy for nine
8 consecutive years commencing with the school year beginning
9 July 1991.

10 Sec. 2. This Act, being deemed of immediate importance,
11 takes effect upon enactment.

12 EXPLANATION

13 The bill legalizes the acts of the Pleasant Valley
14 Community School District concerning a physical plant and
15 equipment tax levy. A question has arisen concerning whether
16 the school district submitted the issue to voters prior to the
17 effectiveness of legislation authorizing the levy. The bill
18 legalizes these acts and clarifies that the first year of the
19 levy shall be considered a schoolhouse fund levy and that the
20 remaining years shall constitute a physical plant and
21 equipment levy for the next nine consecutive years. The bill
22 takes effect upon enactment.

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SENATZ FILE 544

AN ACT

TO LEGALIZE THE PROCEEDINGS OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT CONCERNING VOTER APPROVAL OF THE LEVY OF A PHYSICAL PLANT AND EQUIPMENT TAX AND THE INCLUSION OF FUNDS RAISED THROUGH THE LEVY IN THE DISTRICT'S BUDGET, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, IN 1989 DURING ITS FIRST REGULAR SESSION, THE SEVENTY-THIRD GENERAL ASSEMBLY ENACTED LEGISLATION WHICH IS NOW INCLUDED IN CHAPTER 298 OF THE CODE OF IOWA, TO AUTHORIZE A PHYSICAL PLANT AND EQUIPMENT LEVY TO BE USED AS AN ALTERNATIVE TO THE SCHOOLHOUSE FUND LEVY THEN AUTHORIZED UNDER CHAPTER 278 OF THE CODE OF IOWA; AND

WHEREAS, THE LEGISLATION AUTHORIZING THE PHYSICAL PLANT AND EQUIPMENT LEVY DID NOT TAKE EFFECT UNTIL JULY 1, 1990, FOR THE PURPOSE OF COMPUTATIONS REQUIRED FOR PAYMENT OF STATE AID TO AND LEVYING OF PROPERTY TAXES BY SCHOOL DISTRICTS FOR THE BUDGET YEAR BEGINNING JULY 1, 1991; AND

WHEREAS, THE PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT'S TEN-YEAR SCHOOLHOUSE FUND LEVY WAS TO EXPIRE IN SEPTEMBER OF 1990; AND

WHEREAS, ON JULY 17, 1989, THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT ADOPTED A RESOLUTION TO SUBMIT A PROPOSITION TO THE VOTERS FOR THE LEVY OF A PHYSICAL PLANT AND EQUIPMENT TAX FOR A TEN-YEAR PERIOD; AND

WHEREAS, THE PROPOSITION WAS INCLUDED ON THE BALLOT FOR THE REGULAR SCHOOL ELECTION HELD ON SEPTEMBER 12, 1989, AND WAS APPROVED BY THE VOTERS; AND

WHEREAS, A QUESTION HAS ARISEN AS TO WHETHER THE TIMING OF THE LEVY WAS ONE YEAR PREMATURE UNDER THE LEGISLATION AUTHORIZING THE PHYSICAL PLANT AND EQUIPMENT LEVY, AND IT IS DEEMED ADVISABLE TO REMOVE FOREVER SUCH DOUBTS AS TO THE VALIDITY OF THE BOARD'S RESOLUTION, APPROVAL OF THE LEVY, AND THE BUDGETING OF FUNDS RAISED BY THE LEVY; NOW THEREFORE,

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

Section 1. All proceedings taken by the board of directors of the Pleasant Valley Community School District relating to the 1989 board resolution and all actions pertaining to voter approval of the physical plant and equipment tax levy are hereby legalized and constitute a legal schoolhouse fund levy for the school year beginning July 1990, and constitute a legal and binding physical plant and equipment levy for nine consecutive years commencing with the school year beginning July 1991.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

JOE J. WELSH
President of the Senate

ROBERT C. ARNOULD
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 544, Seventy-fourth General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved May 28, 1991

TERRY E. BRANSTAD
Governor

SF 544