

~~3/22/93~~ 3/25/93 House - Education  
3/25/93 now referred to House - Judiciary  
1993

4-12-93 Do Pass  
4/15/93 Amend/Do Pass w/H 4012

SENATE FILE 327

BY COMMITTEE ON EDUCATION  
House - 5/2/93 Referred back to W. & M.

(SUCCESSOR TO SF 185)

(P. 756)  
Passed Senate, Date 3/22/93  
Vote: Ayes 48 Nays 0  
Approved \_\_\_\_\_

Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

A BILL FOR

1 An Act providing for a reduction in the foundation property tax  
2 levy for certain school districts under the state school  
3 foundation program and providing an effective date.

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

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SF327

1 Section 1. Section 257.3, subsection 2, Code 1993, is  
2 amended by adding the following new unnumbered paragraph after  
3 unnumbered paragraph 2:

4 NEW UNNUMBERED PARAGRAPH. A reorganized school district  
5 which meets the requirements of this section for reduced  
6 property tax rates, but failed to rate on reorganization or  
7 dissolution prior to November 30, 1990, and failed to certify  
8 such action to the department of education by September 1,  
9 1991, shall cause to be levied a foundation property tax of  
10 four dollars and sixty cents per thousand dollars of assessed  
11 valuation on all eligible taxable property pursuant to this  
12 section. In succeeding school years, the foundation property  
13 tax levy on that portion shall be increased twenty cents per  
14 year until it reaches the rate of five dollars and forty cents  
15 per thousand dollars of assessed valuation.

16 Sec. 2. EFFECTIVE DATE. This Act, being deemed of im-  
17 mediate importance, takes effect upon its enactment for the  
18 purpose of computations required for payment of state aid and  
19 levying of property taxes by school districts for the budget  
20 year beginning July 1, 1993.

21 EXPLANATION

22 This bill allows school districts which reorganize by July  
23 1, 1993, but failed to certify such action to the board of  
24 education by September 1, 1991, to levy a reduced foundation  
25 property tax to be increased incrementally over a period of  
26 four years.

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**SENATE FILE 327  
FISCAL NOTE**

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A fiscal note for Senate File 327 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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Senate File 327 provides for a reduction in the foundation property tax levy rate for certain school districts that have reorganized to \$4.60 in the first year of a reorganization with the foundation property tax levy rate increasing by \$0.20 a year until it returns to \$5.40 per thousand dollars of taxable valuation.

**ASSUMPTIONS:**

1. This legislation impacts only four school districts that enter reorganization agreements in FY 1994 but missed the deadline of September 1, 1991 for the reduced foundation property tax levy rate.
2. The taxable valuations for these districts are held constant at FY 1993 levels.
3. The foundation property tax rate is \$4.60 in FY 1994 and \$4.80 in FY 1995 per \$1,000 of taxable valuation.

**fiscal Impact:**

Senate File 327 is estimated to increase state aid support to these four school districts by \$269,000 in FY 1994 and \$202,000 in FY 1995. This bill is estimated to decrease property taxes for these four districts by \$269,000 in FY 1994 and \$202,000 in FY 1995.

SOURCE: Department of Education

(LSB 1742sv, BDH)

FILED MARCH 18, 1993

BY DENNIS PROUTY, FISCAL DIRECTOR

## SENATE FILE 327

H-4098

1 Amend Senate File 327, as passed by the Senate, as  
2 follows:

3 1. Page 1, by inserting after line 15 the  
4 following:

5 "Sec. \_\_\_\_ . Section 257.12, unnumbered paragraph 1,  
6 Code 1993, is amended to read as follows:

7 In determining weighted enrollment under section  
8 257.6, if the board of directors of a school district  
9 has approved a contract for sharing under section  
10 442.39, subsection 2 or 4, Code 1991, or section  
11 257.11 and the school district has initiated an action  
12 prior to November 30, 1990, to bring about a  
13 reorganization, the reorganized school district shall  
14 include, for a period of five ~~six~~ years following the  
15 effective date of the reorganization, additional  
16 pupils added by the application of the supplementary  
17 weighting plan, equal to the pupils added by the  
18 application of the supplementary weighting plan in the  
19 year preceding the reorganization. For the purposes  
20 of this paragraph, the weighted enrollment for the  
21 period of six years following the effective date of  
22 reorganization shall include the supplementary  
23 weighting in the base year used for determining the  
24 combined district cost for the first year of the  
25 reorganization. However, the weighting shall be  
26 reduced by the supplementary weighting added for a  
27 pupil whose residency is not within the reorganized  
28 district. For purposes of this section paragraph, a  
29 reorganized district is one in which the  
30 reorganization was approved in an election pursuant to  
31 sections 275.18 and 275.20 and takes effect on or  
32 after July 1, 1991, and on or before July 1, 1993.  
33 Each district which initiated, by a vote of the board  
34 of directors or jointly by the affected boards, action  
35 to bring about a reorganization or dissolution by  
36 November 30, 1990, shall certify the date and the  
37 nature of the action taken to the department of  
38 education by September 1, 1991.

39 Sec. \_\_\_\_ . Section 257.12, unnumbered paragraph 2,  
40 Code 1993, is amended to read as follows:

41 A reorganized school district in which eligible  
42 pupils were added under section 442.39A, Code 1991,  
43 shall continue to have pupils added, subject to the  
44 changes in weighting made under section 257.11, until  
45 the expiration of the ~~five-year~~ period provided in  
46 ~~section 442.39A, Code 1991~~ this paragraph. For the  
47 purposes of this paragraph, the weighted enrollment  
48 continues for a period of six years following the  
49 effective date of reorganization and shall include the  
50 supplementary weighting in the base year used for

H-4098

E-4098

Page 2

1 determining the combined district cost for the first  
 2 year of the reorganization."

3 2. Page 1, line 16, by striking the word "This"  
 4 and inserting the following: "Section 1 of this".

5 3. Title page, line 1, by inserting after the  
 6 word "Act" the following: "relating to supplementary  
 7 weightings and".

8 4. By renumbering as necessary.

By GREIG of Emmet  
 IVERSON of Wright  
 DINKLA of Guthrie

PETERSON of Carroll  
 MERTZ of Kossuth

H-4098 FILED APRIL 20, 1993

## SENATE FILE 327

H-4012

1 Amend Senate File 327, as passed by the Senate, as  
 2 follows:

3 1. Page 1, line 6, by striking the word "rate"  
 4 and inserting the following: "vote".

COMMITTEE ON WAYS AND MEANS

HANSON of Delaware, Chairperson

H-4012 FILED APRIL 15, 1993

## SENATE FILE 327

H-4184

1 Amend Senate File 327, as passed by the Senate, as  
 2 follows:

3 1. Page 1, by inserting after line 15 the  
 4 following:

5 "Sec. \_\_\_\_ . Section 257.18, subsection 3, Code  
 6 1993, is amended to read as follows:

7 3. Participation in an instructional support  
 8 program is not affected by a change in the boundaries  
 9 of the school district, except as otherwise provided  
 10 in this section. If each school district involved in  
 11 a school reorganization under chapter 275 has approved  
 12 an instructional support program, and if the voters  
 13 have not voted upon the question of participation in  
 14 the program in the reorganized district, the  
 15 instructional support program shall be in effect for  
 16 the reorganized district that has been approved for  
 17 the least amount and the shortest time in any of the  
 18 districts. This subsection applies to reorganized  
 19 districts whose reorganizations take effect on or  
 20 after July 1, 1991."

21 2. Title page, line 3, by inserting after the  
 22 word "program" the following: ", providing for  
 23 participation in instructional support programs,".

24 3. By renumbering as necessary.

By McNEAL of Hardin

H-4184 FILED APRIL 20, 1993