

1993 Regular Session
Of The
Seventy-Fifth General Assembly
Of The
State Of Iowa

CHAPTER 1
SCHOOL FINANCE DEADLINES
S.F. 64

AN ACT extending deadlines for activities related to school districts as a result of previous legislation and providing an effective date.

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

Section 1. Section 24.27, Code 1993, is amended to read as follows:
24.27 PROTEST TO BUDGET.

Not later than March 25 or April 25 if the municipality is a school district, a number of persons in any municipality equal to one-fourth of one percent of those voting for the office of governor, at the last general election in the municipality, but the number shall not be less than ten, and the number need not be more than one hundred persons, who are affected by any proposed budget, expenditure or tax levy, or by any item thereof, may appeal from any decision of the certifying board or the levying board by filing with the county auditor of the county in which the municipal corporation is located, a written protest setting forth their objections to the budget, expenditure or tax levy, or to one or more items thereof, and the grounds for their objections. If a budget is certified after March 15 or April 15 in the case of a school district, all appeal time limits shall be extended to correspond to allowances for a timely filing. Upon the filing of a protest, the county auditor shall immediately prepare a true and complete copy of the written protest, together with the budget, proposed tax levy or expenditure to which objections are made, and shall transmit them forthwith to the state board, and shall also send a copy of the protest to the certifying board or to the levying board, as the case may be.

Sec. 2. Section 76.2, unnumbered paragraph 2, Code 1993, is amended to read as follows:

If the resolution is filed prior to April 1 or May 1, if the political subdivision is a school district, the annual levy shall begin with the tax levy for collection commencing July 1 of that year. If the resolution is filed after April 1 or May 1, in the case of a school district, the annual levy shall begin with the tax levy for collection in the next succeeding fiscal year. However, the governing authority of a political subdivision may adjust a levy of taxes made under this section for the purpose of adjusting the annual levies and collections for property severed from the political subdivision, subject to the approval of the director of the department of management.

Sec. 3. Section 257.4, subsection 3, Code 1993, is amended to read as follows:

3. APPLICATION OF TAX. No later than May June 1 of each year, the department of management shall notify the county auditor of each county the amount, in dollars and cents per thousand dollars of assessed value, of the additional property tax levy in each school district in the county. A county auditor shall spread the additional property tax levy for each school district in the county over all taxable property in the district.

Sec. 4. Section 257.19, unnumbered paragraph 2, Code 1993, is amended to read as follows:

Certification of a board's intent to participate for a budget year, the method of funding, and the amount to be raised shall be made to the department of management not later than ~~March~~ April 15 of the base year. Funding for the instructional support program shall be obtained from instructional support state aid and from local funding using either an instructional support property tax or a combination of an instructional support property tax and an instructional support income surtax.

Sec. 5. Section 257.29, unnumbered paragraph 2, Code 1993, is amended to read as follows:

The educational improvement program shall provide additional revenues each fiscal year equal to a specified percent of the regular program district cost of the district, as determined by the board but not more than the maximum percent authorized by the electors if an election has been held. Certification of a district's participation for a budget year, the method of funding, and the amount to be raised shall be made to the department of management not later than ~~March~~ April 15 of the base year.

Sec. 6. Section 275.29, Code 1993, is amended to read as follows:

275.29 DIVISION OF ASSETS AND LIABILITIES AFTER REORGANIZATION.

Between July 1 and July 20, the board of directors of the newly formed school district shall meet with the boards of all the old districts, or parts of districts, affected by the organization of the new school corporation for the purpose of reaching joint agreement on an equitable division of the assets of the several school corporations or parts of school corporations and an equitable distribution of the liabilities of the affected corporations or parts of corporations. In addition, if outstanding bonds are in existence in any district, the boards shall meet together prior to ~~March~~ April 15 prior to the school year the reorganization is effective to determine the distribution of the bonded indebtedness between the districts so that the newly formed district may certify its budget under the procedures specified in chapter 24. The boards shall consider the mandatory levy required in section 76.2 and shall assure the satisfaction of outstanding obligations of each affected school corporation.

Sec. 7. Section 275.33, subsection 2, Code 1993, is amended to read as follows:

2. The collective bargaining agreement of the district with the largest basic enrollment for the year prior to the reorganization, as defined in section 257.6, in the new district shall serve as the base agreement and the employees of the other districts involved in the formation of the new district shall automatically be accreted to the bargaining unit of that collective bargaining agreement for purposes of negotiating the contracts for the following years without further action by the public employment relations board. If only one collective bargaining agreement is in effect among the districts which are party to the reorganization, then that agreement shall serve as the base agreement, and the employees of the other districts involved in the formation of the new district shall automatically be accreted to the bargaining unit of that collective bargaining agreement for purposes of negotiating the contracts for the following years without further action by the public employment relations board. The board of the newly formed district, using the base agreement as its existing contract, shall bargain with the combined employees of the existing districts for the school year beginning with the effective date of the reorganization. The bargaining shall be completed by ~~March 15~~ May 31 prior to the school year in which the reorganization becomes effective or within one hundred eighty days after the organization of the new board, whichever is later. If a bargaining agreement was already concluded by the board and employees of the existing district with the contract serving as the base agreement for the school year beginning with the effective date of the reorganization, that agreement shall be void. However, if the base agreement contains multiyear provisions affecting school years subsequent to the effective date of the reorganization, the base agreement shall remain in effect as specified in the agreement.

The provisions of the base agreement shall apply to the offering of new contracts, or continuation, modification, or termination of existing contracts as provided in subsection 1 of this section.

Sec. 8. Section 279.54, Code 1993, is amended to read as follows:

279.54 SCHOOL DISTRICT INCOME SURTAX.

If a majority of those voting in an election approves raising the additional enrichment amount for an asbestos project under section 279.53 and this section, not later than ~~March~~ April 15 of the previous school year the board shall certify to the department of management that the required procedures have been carried out, the method of funding the amount to be raised, and the department of management shall establish the amount of additional enrichment property tax to be levied or the amount of the combination of the enrichment property tax and the amount of enrichment income surtax to be imposed for each school year for which the additional enrichment amount for an asbestos project is authorized. The enrichment property tax and income surtax, if an income surtax is imposed, shall be levied and imposed, collected, and paid to the school district in the manner provided for the instructional support program in sections 257.21 through 257.26.

Moneys received are miscellaneous income for purposes of chapter 257.

Sec. 9. Section 298.2, subsection 2, Code 1993, is amended to read as follows:

2. The board of directors of a school district may certify for levy by ~~March~~ April 15 of a school year a tax on all taxable property in the school district for the regular physical plant and equipment levy.

Sec. 10. Section 298.2, subsection 3, unnumbered paragraph 2, Code 1993, is amended to read as follows:

If a combination of a property tax and income surtax is used, by ~~March~~ April 15 of the previous school year, the board shall certify the percent of the income surtax to be imposed and the amount to be raised to the department of management and the department of management shall establish the rate of the property tax and income surtax for the school year. The physical plant and equipment property tax and income surtax shall be levied or imposed, collected, and paid to the school district in the manner provided for the instructional support program in sections 257.21 through 257.26.

Sec. 11. Section 298.4, unnumbered paragraph 1, Code 1993, is amended to read as follows:

The board of directors of a school district may certify for levy by ~~March~~ April 15 of a school year, a tax on all taxable property in the school district for a district management levy. The revenue from the tax levied in this section shall be placed in the district management subfund of the general fund of the school district. The district management levy shall be expended only for the following purposes:

Sec. 12. Section 298.10, Code 1993, is amended to read as follows:

298.10 LEVY FOR CASH RESERVE.

The board of directors of a school district may certify for levy by ~~March~~ April 15 of a school year, a tax on all taxable property in the school district in order to raise an amount for a necessary cash reserve for a school district's general fund. The amount raised for a necessary cash reserve does not increase a school district's authorized expenditures as defined in section 257.7.

Sec. 13. Section 300.2, unnumbered paragraph 2, Code 1993, is amended to read as follows:

If a majority of the votes cast upon the proposition is in favor of the proposition, the board shall certify the amount required for a fiscal year to the county board of supervisors by ~~March~~ April 15 of the preceding fiscal year. The board of supervisors shall levy the amount certified. The amount shall be placed in the schoolhouse fund of the district and shall be used only for the purposes specified in this chapter.

Sec. 14. This Act, being deemed of immediate importance, takes effect upon enactment.

CHAPTER 2

MOTOR VEHICLE PLATES FOR FIRE FIGHTERS

S.F. 18

AN ACT providing for special motor vehicle plates for fire fighters and providing an effective date.

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

Section 1. Section 321.34, Code 1993, is amended by adding the following new subsection:
NEW SUBSECTION. 16. FIRE FIGHTER PLATES. The owner of a motor vehicle subject to registration pursuant to section 321.109, subsection 1, light delivery truck, panel delivery truck, pickup, motor home, multipurpose vehicle, or travel trailer who is a current or former member of a paid or volunteer fire department, may upon written application to the department, order special registration plates, designed by the department in cooperation with representatives designated by the Iowa fire fighters' associations, which plates signify that the applicant is a current or former member of a paid or volunteer fire department. The application shall be approved by the department, in consultation with representatives designated by the Iowa fire fighters' associations and the special registration plates shall be issued to the applicant in exchange for the registration plates previously issued to the person. The fee for the special plates shall be twenty-five dollars which shall be in addition to the regular annual registration fee. The department shall validate the special plates in the same manner as regular registration plates are validated under this section at the regular annual registration fee.

Sec. 2. This Act takes effect on January 1, 1994.

Approved February 23, 1993

CHAPTER 3

SCHOOL FINANCE — STATE PERCENT OF GROWTH

H.F. 22

***AN ACT** establishing the state percent of growth for the school budget year beginning July 1, 1993, for purposes of the state school foundation program and providing effective and applicability date provisions.

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

Section 1. **STATE PERCENT OF GROWTH.** There is established pursuant to section 257.8, subsection 1, for the school budget year beginning July 1, 1993, for the state school foundation program a state percent of growth equal to two and one-tenth percent.

Sec. 2. Notwithstanding the thirty-day deadline for the enactment of the state percent of growth provided in section 257.8, subsection 1, such deadline shall not apply to the Act enacted which establishes the state percent of growth during the 1993 Session of the Seventy-fifth General Assembly.

Sec. 3. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment and is applicable for computing state aid under the state school foundation program for the school budget year beginning July 1, 1993.

Approved February 24, 1993

*Estimate of additional local revenue expenditures required by state mandate on file with the Secretary of State