

**24.27 Protest to budget.**

1. Not later than March 25, or April 10 for a county or a city, 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 March 31 in the case of a county or a city, 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.

2. 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.

[C39, §390.2; C46, 50, 54, §24.26; C58, 62, 66, 71, 73, 75, 77, 79, 81, §24.27; [82 Acts, ch 1079, §2](#)]

[93 Acts, ch 1, §1](#); [2019 Acts, ch 59, §16](#); [2019 Acts, ch 165, §2, 17](#)

Referred to in [§24.9](#), [137.112](#), [331.436](#)

2019 amendment applies to city and county budgets and taxes for fiscal years beginning on or after July 1, 2020; 2019 Acts, ch 165, §17