

**384.19 Written protest.**

1. Within a period of ten days after the final date that a budget or amended budget may be certified to the county auditor, persons affected by the budget may file a written protest with the county auditor specifying their objections to the budget or any part of it. A protest must be signed by registered voters equal in number to one-fourth of one percent of the population of the city according to the most recent federal decennial census or special census, whichever is later.

2. Upon the filing of any such protest, the county auditor shall immediately prepare a true and complete copy of the written protest, together with the budget to which the objections are made, and shall transmit the same forthwith to the state appeal board, and shall also send a copy of the protest to the council.

3. The state appeal board shall proceed to consider the protest in accordance with the same provisions that protests to budgets of municipalities are considered under [chapter 24](#). The state appeal board shall certify its decision with respect to the protest to the county auditor and to the parties to the appeal as provided by rule, and the decision shall be final.

4. The county auditor shall make up the records in accordance with the decision and the levying board shall make its levy in accordance with the decision. Upon receipt of the decision the council shall correct its records accordingly, if necessary.

[C39, [§390.2](#), [§390.7](#); C46, 50, 54, [§24.26](#), [24.31](#); C58, 62, 66, 71, 73, [§24.27](#), [24.32](#); C75, 77, 79, 81, [§384.19](#); [82 Acts, ch 1079, §7](#)]

[2001 Acts, ch 56, §32](#); [2016 Acts, ch 1011, §121](#); [2025 Acts, ch 123, §19](#)

Referred to in [§331.502](#), [384.16](#), [384.18](#)

Subsection 1 amended