

**24.27 Protest to budget.**

1. Not later than May 10, a number of persons in any political subdivision equal to one-fourth of one percent of those voting for the office of governor, at the last general election in the political subdivision, 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 political subdivision 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 April 30, 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; 2023 Acts, ch 71, §68, 98

Referred to in §24.9, 137.112, 331.436

2023 amendment to subsection 1 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98