543—5.5(24) Filings.

5.5(1) The required number of signatures is subject to voting records. Voting record information is obtained from the county auditor (election commissioner). Verification of the required signatures shall be made by the appeal board.

5.5(2) For a budget or amendment appeal for all local governments other than a city, the protest must be signed by a number of persons in the municipality (local government) equal to one-fourth of 1 percent of those voting for the office of president of the United States or governor, as the case may be, at the last general election in said municipality, but the number shall not be less than 10, and the number need not be more than 100 persons.

5.5(3) For a city budget or amendment appeal, the protest must be signed by qualified electors equal in number to one-fourth of 1 percent of the votes cast for governor in the last preceding general election in the city, but the number shall not be less than 10 and the number need not be more than 100 persons.

5.5(4) Filings of appeal petitions are to be with the county auditor of the county in which the local government is located or, if more than one county is involved, in that county where the principal administrative offices are located.

5.5(5) It is the responsibility of the county auditor to notify the appeal board and the appropriate local government upon receipt of an appeal petition. Such filing by the auditor is to consist of a copy of the appeal petition, together with a complete copy of the certified budget under appeal. Filing with the appeal board is through its executive secretary.

5.5(6) Any appeal and supporting documents shall be legible. Clear carbon copies or processed copies are acceptable.

5.5(7) Signatures shall be accompanied by legible and full mailing addresses.

5.5(8) Petitioners need not have appeared and entered objection at the public hearing at which the protested budget was considered.

5.5(9) The board shall extend statutory deadlines by the same elapsed time constraints when tardy certification occurs or whenever a different certification date is established by a special charter city.

5.5(10) If more than one appeal with reasonably related issues is filed against the same budget, the board may consolidate or concurrently consider the appeals in a single hearing and may issue a consolidated decision.

5.5(11) There is no required format for an appeal. The content should include:

a. Name of the local government budget being appealed.

b. Statutory authority under which the appeal is taken (Iowa Code chapter 384 for cities, and Iowa Code chapter 24 for all other local governments).

c. Decision being protested, summarizing key objections and basic reasons for such objections. This general statement may be expanded at the formal hearing with oral testimony, written briefs, exhibits or other substantive documentation.

5.5(12) Illustration of appeal format.

To: State Appeal Board
State Capitol
Des Moines, IA 50319

We, the undersigned, protest the action of the officials of ____(local government)____ in certification of their 19____–____ budget and request an appeal hearing.

We offer the following objections and reasons in summary form as basis for our appeal under Iowa Code chapter ____ :

Objection 1 (cite)
Reasons: (brief explanation)
Objection 2 (cite)
Reasons: (brief explanation)
(Add such other sections as needed to identify each basic objection and supporting reasons.)

Date	Signatures	Full mailing address with Zip code.
	1.	

(Additional signature sheets may be attached without the

2. full heading, it being assumed those subscribing their
3. names are fully aware of the stated appeal, objections and
10. reasons. Minimal headings on attached sheets should indicate "Protest to _____(local government)_____ Budget,
100. 19 ____–____.")

5.5(13) The burden is upon objectors for any proposed item which was included in the budget of the previous year with proposal for reduction or exclusion of the specific items. These arguments need not be fully developed in the appeal petition.

5.5(14) The burden is on the local government certifying or levying officials (as opposed to staff) to show any new item in the budget, or any increase in any item thereof, is necessary, reasonable and in the interest of the public welfare.