

House File 718

H-1262

1 Amend House File 718 as follows:

2 1. Page 12, line 7, after <paragraph "a",> by inserting <and  
3 pursuant to section 331.553, subsection 9,>

4 2. Page 13, before line 2 by inserting:

5 <Sec. \_\_\_\_\_. Section 24.17, subsection 1, Code 2023, is  
6 amended to read as follows:

7 1. The local budgets of the various political subdivisions  
8 shall be certified by the chairperson of the certifying  
9 board or levying board, as the case may be, in duplicate to  
10 the county auditor not later than ~~March~~ April 15 of each  
11 year on forms, and pursuant to instructions, prescribed by  
12 the department of management. ~~However, if the political~~  
13 ~~subdivision is a county or a city, its budget shall be~~  
14 ~~certified not later than March 31 of each year, and if the~~  
15 ~~political subdivision is a school district, as defined in~~  
16 ~~section 257.2, its budget shall be certified not later than~~  
17 ~~April 15 of each year.~~

18 Sec. \_\_\_\_\_. Section 24.27, subsection 1, Code 2023, is amended  
19 to read as follows:

20 1. Not later than ~~March 25, or April 10 for a county or a~~  
21 ~~city, or April 25 if the municipality is a school district, a~~  
22 number of persons in any municipality political subdivision  
23 equal to one-fourth of one percent of those voting for the  
24 office of governor, at the last general election in the  
25 municipality political subdivision, but the number shall not be  
26 less than ten, and the number need not be more than one hundred  
27 persons, who are affected by any proposed budget, expenditure  
28 or tax levy, or by any item thereof, may appeal from any  
29 decision of the certifying board or the levying board by filing  
30 with the county auditor of the county in which the ~~municipal~~  
31 ~~corporation~~ political subdivision is located, a written protest  
32 setting forth their objections to the budget, expenditure or  
33 tax levy, or to one or more items thereof, and the grounds for  
34 their objections. If a budget is certified after ~~March 15,~~  
35 ~~or March 31 in the case of a county or a city, or April 15 in~~

1 ~~the case of a school district~~, all appeal time limits shall be  
2 extended to correspond to allowances for a timely filing.

3 Sec. \_\_\_\_\_. Section 24.28, Code 2023, is amended to read as  
4 follows:

5 **24.28 Hearing on protest.**

6 The state board, within a reasonable time, shall fix a date  
7 for an initial hearing on the protest and may designate a  
8 deputy to hold the hearing, which shall be held in the county  
9 or in one of the counties in which the ~~municipality~~ political  
10 subdivision is located. Notice of the time and place of the  
11 hearing shall be given by certified mail to the appropriate  
12 officials of the local government and to the first ten property  
13 owners whose names appear upon the protest, at least five  
14 days before the date fixed for the hearing. At all hearings,  
15 the burden shall be upon the objectors with reference to any  
16 proposed item in the budget which was included in the budget  
17 of the previous year and which the objectors propose should  
18 be reduced or excluded; but the burden shall be upon the  
19 certifying board or the levying board, as the case may be,  
20 to show that any new item in the budget, or any increase in  
21 any item in the budget, is necessary, reasonable, and in the  
22 interest of the public welfare.

23 Sec. \_\_\_\_\_. Section 24.48, subsection 4, Code 2023, is amended  
24 to read as follows:

25 4. The city finance committee shall have officially  
26 notified any city of its approval, modification or rejection  
27 of the city's appeal of the decision of the director of the  
28 department of management regarding a city's request for a  
29 suspension of the statutory property tax levy limitation prior  
30 to thirty-five days before ~~March 31~~ April 15.

31 Sec. \_\_\_\_\_. Section 331.422, unnumbered paragraph 1, Code  
32 2023, is amended to read as follows:

33 Subject to [this section](#) and [sections 331.423 through 331.426](#)  
34 or as otherwise provided by state law, the board of each county  
35 shall certify property taxes annually at its ~~March~~ April

1 session to be levied for county purposes as follows:>

2 3. Page 13, line 15, after <paragraph "a",> by inserting  
3 <and pursuant to section 331.553, subsection 9,>

4 4. Page 14, after line 13 by inserting:

5 <Sec. \_\_\_\_\_. Section 331.434, subsection 7, Code 2023, is  
6 amended to read as follows:

7 7. Taxes levied by a county whose budget is certified after  
8 ~~March 31~~ April 15 shall be limited to the prior year's budget  
9 amount. However, this penalty may be waived by the director  
10 of the department of management if the county demonstrates  
11 that the ~~March 31~~ deadline was missed because of circumstances  
12 beyond the control of the county.

13 Sec. \_\_\_\_\_. Section 331.436, Code 2023, is amended to read as  
14 follows:

15 **331.436 Protest.**

16 Protests to the adopted budget must be made in accordance  
17 with [sections 24.27 through 24.32](#) as if the county were the  
18 municipality under those sections except that the protest must  
19 be filed no later than April ~~10~~ 25 and the number of people  
20 necessary to file a protest under [this section](#) shall not be  
21 less than one hundred.>

22 5. Page 14, by striking lines 16 and 17 and inserting:

23 <NEW SUBSECTION. 9. Consolidate all required>

24 6. Page 14, before line 24 by inserting:

25 <Sec. \_\_\_\_\_. Section 358.18, subsection 2, Code 2023, is  
26 amended to read as follows:

27 2. All taxes thus levied by the board shall be certified by  
28 the clerk on or before ~~March 1~~ April 15 to the county auditor  
29 of each county wherein any of the property included within  
30 the territorial limits of the sanitary district is located,  
31 and shall be placed upon the tax list for the current fiscal  
32 year by the auditor or auditors. The county treasurer, or  
33 treasurers, of more than one county, shall collect all taxes so  
34 levied in the same manner as other taxes, and when delinquent  
35 the taxes shall draw the same interest. All taxes levied and

1 collected shall be paid over by the officer collecting the  
2 taxes to the treasurer of the sanitary district.

3 Sec. \_\_\_\_\_. Section 358C.14, subsection 2, Code 2023, is  
4 amended to read as follows:

5 2. All taxes thus levied by the board shall be certified by  
6 the clerk on or before ~~March 1~~ April 15 to the county auditor  
7 of each county in which any of the property included within  
8 the territorial limits of the district is located, and shall  
9 be placed upon the tax list for the current fiscal year by the  
10 auditor. The county treasurer of more than one county shall  
11 collect all taxes so levied in the same manner as other taxes,  
12 and when delinquent the taxes shall draw the same interest.  
13 All taxes levied and collected shall be paid over by the  
14 officer collecting the taxes to the treasurer of the district.>

15 7. Page 15, line 15, after <paragraph "a",> by inserting  
16 <and pursuant to section 331.553, subsection 9,>

17 8. Page 16, after line 6 by inserting:

18 <Sec. \_\_\_\_\_. Section 359.49, subsections 7 and 9, Code 2023,  
19 are amended to read as follows:

20 7. After the meeting on the proposed budget, the board of  
21 trustees shall adopt by resolution a budget for at least the  
22 next fiscal year, and the clerk shall certify the necessary  
23 tax levy for the next fiscal year to the county auditor and  
24 the county board of supervisors by ~~March~~ April 15. The tax  
25 levy certified may be less than but shall not be more than  
26 the amount estimated in the proposed budget submitted at the  
27 meeting. Two copies each of the detailed budget as adopted and  
28 of the certified tax levy must be transmitted to the county  
29 auditor by ~~March~~ April 15.

30 9. Taxes from a township levy shall be collected but not  
31 disbursed by the county to a township until copies of the  
32 township budget are transmitted to the county auditor as  
33 required in [subsection 7](#). If a township fails to certify  
34 property taxes by ~~March~~ April 15, the amount of taxes collected  
35 by the county for the township shall be the amount collected

1 for the township in the previous fiscal year to the extent that  
2 it does not exceed the applicable levy rate limits in this  
3 chapter. However, that amount may not exceed the amount the  
4 township could collect based on property assessments for the  
5 fiscal year for which the township failed to certify property  
6 taxes.

7 Sec. \_\_\_\_\_. Section 384.2, subsection 1, Code 2023, is amended  
8 to read as follows:

9 1. Except as otherwise provided for special charter cities,  
10 a city's fiscal year shall be as provided in section 24.2,  
11 subsection 3. All city property taxes must be certified by  
12 a city to the county auditor on or before ~~March 31~~ April  
13 15 of each year, unless otherwise provided by state law.  
14 However, municipal utilities, if not supported by taxation  
15 or the proceeds of outstanding indebtedness payable from  
16 taxes may, with the council's consent, choose to operate on a  
17 fiscal year which is the calendar year. The receipt by the  
18 utility of payments from other governmental funds for public  
19 fire protection, street lighting, or other public use of the  
20 utility's services shall not be deemed support by taxation.  
21 After notice and hearing in the same manner as required for the  
22 city's regular budget under [section 384.16](#), the utility budget  
23 must be approved by resolution of the council not later than  
24 twenty days prior to the beginning of the calendar year for  
25 which the budget applies.>

26 9. Page 16, line 20, after <paragraph "a",> by inserting  
27 <and pursuant to section 330.553, subsection 9,>

28 10. Page 17, after line 11 by inserting:

29 <Sec. \_\_\_\_\_. Section 384.16, subsection 6, Code 2023, is  
30 amended to read as follows:

31 6. Taxes levied by a city whose budget is certified after  
32 ~~March 31~~ April 15 shall be limited to the prior year's budget  
33 amount. However, this penalty may be waived by the director of  
34 the department of management if the city demonstrates that the  
35 ~~March 31~~ deadline was missed because of circumstances beyond

1 the control of the city.>

2 11. By renumbering as necessary.

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KAUFMANN of Cedar