

Senate File 569

S-3153

1 Amend Senate File 569 as follows:

2 1. Page 2, line 28, by striking <2024> and inserting <2025>

3 2. Page 2, by striking line 30 and inserting <the county
4 during the most recently completed fiscal year, and the
5 applicable lists for other fiscal years beginning on or after
6 July 1, 2024, for which obligations remain unpaid, payable from
7 any>

8 3. Page 18, line 12, by striking <2024> and inserting <2025>

9 4. Page 18, by striking line 14 and inserting <obligations
10 issued by the city during the most recently completed fiscal
11 year, and the applicable lists for other fiscal years beginning
12 on or after July 1, 2024, for which obligations remain unpaid,>

13 5. Page 42, line 21, by striking <February 27> and inserting
14 <March 15>

15 6. Page 42, line 22, by striking <county auditor> and
16 inserting <department of management>

17 7. Page 42, line 23, by striking <county auditor> and
18 inserting <department of management>

19 8. Page 42, line 24, before <calculate> by inserting
20 <compile and>

21 9. Page 42, by striking lines 26 and 27 and inserting:
22 <b. Not later than March 20, the county auditor, using
23 information compiled and calculated by the department of
24 management under paragraph "a", shall send to>

25 10. Page 44, by striking lines 2 and 3.

26 11. Page 44, line 5, by striking <and>

27 12. Page 44, lines 6 and 7, by striking <subsection 2,
28 paragraph "b"> and inserting <subsection 2, paragraph "b",
29 and the public hearing notice required under subsection 4,
30 paragraph "b">

31 13. Page 44, by striking lines 12 through 15 and inserting
32 <subsection 2. At the hearing,>

33 14. Page 44, by striking lines 28 through 32 and inserting:

34 <b. (1) If the political subdivision is a county, notice
35 of the public hearing shall be published not less than ten

1 nor more than twenty days prior to the hearing in the county
2 newspapers selected under chapter 349.

3 (2) If the political subdivision is a city, notice of the
4 public hearing shall be published not less than ten nor more
5 than twenty days prior to the hearing in a newspaper published
6 at least once weekly and having general circulation in the
7 city. However, if the city has a population of two hundred or
8 less, publication may be made by posting in three public places
9 in the city.

10 (3) If the political subdivision is a school district,
11 notice of the public hearing shall be published not less
12 than ten nor more than twenty days prior to the hearing in
13 a newspaper published in the school district, if any, and if
14 not, then in a newspaper of general circulation in the school
15 district.>

16 15. Page 45, by striking lines 20 through 22 and inserting
17 <under section 24.9 shall be filed in the office of the county
18 auditor and preserved>

19 16. Page 46, line 3, by striking <15> and inserting <15 30>

20 17. Page 46, by striking lines 4 through 23 and inserting:

21 <Sec. _____. Section 24.27, subsection 1, Code 2023, is
22 amended to read as follows:

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

1 tax levy, or to one or more items thereof, and the grounds for
2 their objections. If a budget is certified after ~~March 15, or~~
3 ~~March 31 in the case of a county or a city, or April 15 in the~~
4 ~~case of a school district~~ 30, all appeal time limits shall be
5 extended to correspond to allowances for a timely filing.

6 Sec. _____. Section 24.28, Code 2023, is amended to read as
7 follows:

8 **24.28 Hearing on protest.**

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

26 18. Page 46, line 31, by striking <15> and inserting <30>

27 19. Page 46, before line 32 by inserting:

28 <Sec. _____. Section 275.29, subsection 1, Code 2023, is
29 amended to read as follows:

30 1. Between July 1 and July 20, or on a date determined by
31 agreement of the initial board and the boards of districts
32 receiving territory of the school districts affected, but not
33 later than August 30, the initial board shall meet with the
34 boards of districts receiving territory of the school districts
35 affected, for the purpose of reaching joint agreement on an

1 equitable division of the assets and an equitable distribution
2 of the liabilities of the school districts affected. In
3 addition, if outstanding general obligation indebtedness is in
4 existence in any district, the initial board of directors of
5 the newly formed school district shall meet with the boards of
6 all school districts affected prior to April ~~15~~ 30 prior to
7 the school year the reorganization is effective to determine
8 the distribution of liability for payment of the general
9 obligation bonded indebtedness between the districts so that
10 the newly formed district may certify its budget under the
11 procedures specified in [chapter 24](#). The boards shall consider
12 the mandatory levy required in [section 76.2](#) and shall assure
13 the satisfaction of outstanding obligations. If a school
14 district affected by the reorganization has outstanding bonds
15 issued under [section 423E.5](#) or [423F.4](#), the joint agreement
16 shall assure that the estimated revenue under [section 423F.2](#)
17 for each district to which liability for payment of such bonds
18 is assigned is sufficient for the payment of principal and
19 interest on the outstanding bonds required to be paid in the
20 budget year following reorganization.

21 Sec. _____. Section 298.2, subsection 1, paragraph b, Code
22 2023, is amended to read as follows:

23 *b.* For school budget years beginning on or after July 1,
24 2015, a school district may by resolution of the board of
25 directors adopted prior to April ~~15~~ 30 preceding the budget
26 year impose a physical plant and equipment levy at a rate in
27 excess of the levy rate limitations under paragraph "a" if the
28 board has refunded or refinanced a loan agreement entered into
29 under [section 297.36](#) and such refunding or refinancing complies
30 with the maturity period authorized under section 297.36,
31 subsection 1, paragraph "c", and results in a lower amount of
32 interest on the amount of the loan agreement. However, the
33 rate imposed by a school district under this paragraph shall
34 not exceed the rate imposed during the budget year in which
35 the loan agreement was refunded or refinanced. Authorization

1 to exceed the levy rate limitations of paragraph "a" shall
2 terminate upon the maturity of the loan agreement after
3 refunding or refinancing. Upon adoption of the resolution
4 under this paragraph "b", the board shall comply with the
5 requirements of [section 297.36, subsection 1](#), paragraph "b".

6 Sec. _____. Section 298.2, subsection 3, Code 2023, is amended
7 to read as follows:

8 3. The board of directors of a school district may certify
9 for levy by April ~~15~~ 30 of a school year a tax on all taxable
10 property in the school district for the regular physical plant
11 and equipment levy.

12 Sec. _____. Section 298.2, subsection 4, paragraph b, Code
13 2023, is amended to read as follows:

14 b. If a combination of a property tax and income surtax is
15 used, by April ~~15~~ 30 of the previous school year, the board
16 shall certify the percent of the income surtax to be imposed
17 and the amount to be raised to the department of management
18 and the department of management shall establish the rate of
19 the property tax and income surtax for the school year. The
20 physical plant and equipment property tax and income surtax
21 shall be levied or imposed, collected, and paid to the school
22 district in the manner provided for the instructional support
23 program in [sections 257.21 through 257.26](#).

24 Sec. _____. Section 298.4, subsection 1, unnumbered paragraph
25 1, Code 2023, is amended to read as follows:

26 The board of directors of a school district may certify for
27 levy by April ~~15~~ 30 of a school year, a tax on all taxable
28 property in the school district for a district management levy.
29 The revenue from the tax levied in [this section](#) shall be placed
30 in the district management levy fund of the school district.
31 The district management levy shall be expended only for the
32 following purposes:

33 Sec. _____. Section 298.10, subsection 1, Code 2023, is
34 amended to read as follows:

35 1. The board of directors of a school district may certify

1 for levy by April ~~15~~ 30 of a school year, a tax on all taxable
2 property in the school district in order to raise an amount
3 for a necessary cash reserve for a school district's general
4 fund. The amount raised for a necessary cash reserve does not
5 increase a school district's authorized expenditures as defined
6 in [section 257.7](#).

7 Sec. _____. Section 300.2, subsection 2, Code 2023, is amended
8 to read as follows:

9 2. If a majority of the votes cast upon the proposition is
10 in favor of the proposition, the board shall certify the amount
11 required for a fiscal year to the county board of supervisors
12 by April ~~15~~ 30 of the preceding fiscal year. The board of
13 supervisors shall levy the amount certified. The amount shall
14 be placed in the public education and recreation levy fund of
15 the district and shall be used only for the purposes specified
16 in [this chapter](#).

17 20. Page 48, line 11, by striking ~~<15>~~ and inserting ~~<30>~~

18 21. Page 49, line 3, by striking ~~<April 10 25>~~ and inserting
19 ~~<April~~ May 10

20 22. Page 49, line 12, by striking ~~<15>~~ and inserting ~~<30>~~

21 23. Page 50, line 30, by striking ~~<15>~~ and inserting ~~<30>~~

22 24. By renumbering as necessary.

DAN DAWSON