

FILED FEB 9 1972

SENATE FILE 1125

By COMMITTEE ON WAYS AND MEANS
(Committee on Ways and Means)

Sub. for H. R. 1175 2-22

Passed Senate, Date 2-17-72 Passed House, Date 2-22-72

Vote: Ayes 45 Nays 0 Vote: Ayes 82 Nays 12

Approved 3-9-72

Motion to reconsider filed 2-17-72 (442) withdrawn 2-18, Motion to reconsider filed 2-22 withdrawn 2-24

A BILL FOR

1 An Act to change the fiscal year of cities and towns, counties,
2 and other political subdivisions.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

1 Section 1. PURPOSE AND EFFECTIVE DATE. The purpose of
2 this Act is to change the budget year of cities and towns,
3 counties, and all other political subdivisions of the state
4 from a calendar year beginning January first and ending
5 December thirty-first to a fiscal year beginning July first
6 and ending June thirtieth. The provisions of sections six
7 (6) through one hundred twenty-four (124) of this Act shall
8 become effective July 1, 1975 except that budget procedures
9 necessary for implementation of the fiscal year budget shall
10 be in effect as otherwise provided in sections six (6) through
11 one hundred twenty-four (124) of this Act. In order to imple-
12 ment the provisions of this Act there shall be an extended
13 calendar budget year commencing January 1, 1974 and ending
14 June 30, 1975. Budgets for this period of time shall be as
15 provided in section three (3) of this Act.

16 Sec. 2. RULES AND REGULATIONS. The state appeal board,
17 as defined in chapter twenty-four (24) of the Code may adopt
18 rules and regulations for the administration of this Act.

19 Sec. 3. EXTENDED FISCAL YEAR. The fiscal year of cities
20 and towns, counties, and other political subdivisions of the
21 state shall begin July first and end June thirtieth commencing
22 July 1, 1975. For the purpose of implementing the provisions
23 of this Act, the fiscal year beginning January 1, 1974 and
24 ending December 31, 1974, shall be extended to include the
25 six-month period beginning January 1, 1975 and ending June
26 30, 1975; therefore, the period of time for budgetary appropri-
27 ations, and administration of cities and towns, counties,
28 and other political subdivisions of the state shall begin
29 January 1, 1974 and end June 30, 1975. Thereafter, the fiscal
30 year shall begin July first and end on June thirtieth.

31 For the extended fiscal year, budgets shall be prepared
32 in the same manner as prepared for a calendar year, except
33 that they shall include estimated expenditures for the extended
34 year of eighteen months. The amounts certified by the various
35 taxing districts to the county auditor shall be for the

1 extended year of eighteen months. The county auditor shall
2 cause the taxes to be levied for the extended eighteen-month
3 period in the same manner as previously accomplished under
4 a twelve-month period, and based on the property tax valuations
5 of January 1, 1973. Any annual millage limitation applicable
6 to the taxing districts otherwise provided by law shall for
7 this extended period be increased by fifty percent.

8 The county treasurers for the period beginning January
9 1, 1974 and ending June 30, 1975, shall cause the levy received
10 from the county auditor for cities and towns, counties, and
11 other political subdivisions budgeted on a calendar year
12 period but which will levy for the extended year beginning
13 January 1, 1974, to be paid in three equal installments, on
14 the dates provided in section four hundred forty-five point
15 thirty-seven (445.37) of the Code in effect prior to July
16 1, 1975, for the calendar year 1974 and the first six-month
17 period in the year 1975.

18 All statutes relating to delinquencies, liens, tax sales,
19 and the like shall be in full force and effect, except that
20 applicable dates shall be extended in the same manner as the
21 payment dates.

22 Sec. 4. SCHOOL FISCAL YEAR. The budget preparation and
23 certification for school districts for the fiscal year
24 commencing July 1, 1974 shall be carried out pursuant to
25 chapters twenty-four (24) and two hundred ninety-eight (298)
26 of the Code. Taxes for the fiscal year commencing July 1,
27 1974 shall be payable as follows:

28 1. One-half of the amount of taxes due for each school
29 district, certified in December, 1974 for the fiscal year
30 beginning July 1, 1974, shall be due and payable before April
31 1, 1975 as provided in chapter four hundred forty-five (445)
32 of the Code.

33 2. The second half of the amount of taxes due for each
34 school district, certified in December, 1974 for the school
35 year beginning July 1, 1974, shall not be collected, and the

1 amount of taxes due shall be stricken from the records of
2 the county treasurer.

3 Sec. 5. GENERAL FUND BALANCE. Any school district which
4 closes the fiscal year ending June 30, 1975 with a deficit
5 balance remaining on hand in the general fund may obtain
6 funds pursuant to one of the following methods:

7 1. The school district may make application to the state
8 appeal board for a loan from the permanent school fund of
9 the state, established in section three hundred two point
10 one (302.1) of the Code, equal to the amount necessary to
11 bring the balance remaining on hand in the general fund to
12 zero on June 30, 1975. The provisions of section four hundred
13 seven point two (407.2) of the Code shall not apply to this
14 subsection.

15 The loan to the school district shall be payable by the
16 school district in nine equal payments, plus interest, to
17 the permanent school fund, commencing July 1, 1976. Interest
18 on the loan shall be paid as follows:

19 a. For the period commencing July 1, 1976 and ending
20 June 30, 1978, no interest shall be charged or collected.

21 b. For the period commencing July 1, 1978 and ending June
22 30, 1981, the rate of interest shall be two percent per year
23 computed on the unpaid balance of the loan, as computed by
24 the state comptroller.

25 c. For the period commencing July 1, 1981 and ending June
26 30, 1984, the rate of interest shall be four percent per
27 year computed on the unpaid balance of the loan, as computed
28 by the state comptroller.

29 All applications for loans shall be made upon forms prepared
30 by the state comptroller. The application forms, and any
31 other forms necessary to complete the loan, shall be approved
32 by the attorney general. Upon approval of the loan by the
33 state appeal board, the state comptroller shall cause the
34 loan to be made from the permanent school fund.

35 2. The school district may utilize the provisions of

1 sections two hundred ninety-eight point fifteen (298.15),
2 two hundred ninety-eight point sixteen (298.16), and two
3 hundred ninety-eight point seventeen (298.17) of the Code.
4 The provisions of section four hundred seven point two (407.2)
5 of the Code shall not apply to this subsection.

6 Sec. 6. HOMESTEAD TAX CREDIT. The millage credit of not
7 to exceed twenty-five mills, provided in section four hundred
8 twenty-five point one (425.1) of the Code, shall be increased
9 to not to exceed thirty-seven and one-half mills for the
10 extended fiscal year commencing January 1, 1974 and ending
11 June 30, 1975.

12 Sec. 7. HOMESTEAD CREDIT FOR ELDERLY OR DISABLED. The
13 homestead credit for low income persons over sixty-five years
14 of age or totally disabled, provided in section four hundred
15 twenty-five point one (425.1), subsection five (5), of the
16 Code, as amended by chapter one hundred sixty-five (165),
17 section thirty-nine (39), Acts of the Sixty-fourth General
18 Assembly, First Session, of one hundred twenty-five dollars
19 shall be increased to one hundred eighty-seven dollars and
20 fifty cents for the fiscal year commencing January 1, 1974
21 and ending June 30, 1975.

22 Sec. 8. PERSONAL PROPERTY TAX CREDIT. The amounts due
23 each taxing district for personal property tax credit, provided
24 in section four hundred twenty-seven A point seven (427A.7)
25 of the Code, shall be paid in three equal payments by the
26 state comptroller by March 15, 1974, September 15, 1974, and
27 March 15, 1975 for the extended fiscal year commencing January
28 1, 1974 and ending June 30, 1975. Where necessary the personal
29 property tax shall be computed separately for school districts.

30 Sec. 9. Section eight point six (8.6), subsection thirteen
31 (13), Code 1971, is amended to read as follows:

32 13. CERTIFICATION FOR LEVY. On ~~August-4~~ February first
33 the state comptroller shall, for each year of the biennium,
34 certify to the department of revenue, the amount of money
35 to be levied for general state taxes.

1 Sec. 10. Section twenty-four point two (24.2), subsection
2 four (4), Code 1971, is amended by striking the subsection
3 and inserting in lieu thereof the following:

4 4. The words "fiscal year" shall mean the period of twelve
5 months beginning on July first and ending on the thirtieth
6 day of June.

7 Sec. 11. Section twenty-four point three (24.3), unnumbered
8 paragraph one (1) and subsection three (3), Code 1971, are
9 amended to read as follows:

10 No municipality shall certify or levy in any fiscal year
11 any tax on property subject to taxation unless and until the
12 following estimates have been made, filed, and considered,
13 as hereinafter provided:

14 3. The amount proposed to be expended in each and every
15 fund and for each and every general purpose during the fis-
16 cal year next ensuing, which in the case of ~~school-corpora-~~
17 ~~tions~~ municipalities shall be the period of twelve months
18 beginning on the first day of July of the current calendar
19 year.

20 Sec. 12. Section twenty-four point seventeen (24.17),
21 unnumbered paragraph one (1), Code 1971, is amended to read
22 as follows:

23 The local budgets of the various municipalities shall be
24 certified by the chairman of the certifying board or the levy-
25 ing board, as the case may be, in duplicate to the county
26 auditor not later than ~~the-fifteenth-day-of-August~~ Febru-
27 ary fifteenth each year and school districts ~~the-fifteenth~~
28 ~~day-of-July~~ December fifteenth each year, on blanks prescribed
29 by the state board, and according to rules and instructions
30 which shall be furnished all certifying and levying boards
31 in printed form by said state board.

32 Sec. 13. Section twenty-four point nineteen (24.19), Code
33 1971, is amended to read as follows:

34 24.19 LEVYING BOARD TO SPREAD TAX. At the time required
35 by law the levying board shall spread the tax rates necessary

1 to produce the amount required for the various funds of the
2 municipality as certified by the certifying board, for the
3 next succeeding fiscal year, as shown in the approved budget
4 in the manner provided by law. One copy of said rates shall
5 be certified to the state board.

6 Sec. 14. Section twenty-four point twenty (24.20), Code
7 1971, is amended to read as follows:

8 24.20 TAX RATES FINAL. The several tax rates and levies
9 of the municipalities thus determined and certified in the
10 manner provided in the preceding sections, except such as
11 are authorized by a vote of the people, shall stand as the
12 tax rates and levies of said municipality for the ensuing
13 fiscal year for the purposes set out in the budget.

14 Sec. 15. Section twenty-four point twenty-five (24.25),
15 subsections one (1) and two (2), Code 1971, are amended to
16 read as follows:

17 1. On or before ~~the~~ January first ~~day-of-July~~ of each
18 year, each elective or appointive officer or board, except
19 tax certifying boards as defined in subsection 3 of section
20 24.2, having charge of any county office or department shall
21 prepare and submit to the county auditor the following:

22 a. An estimate of the actual expenditures of such office
23 or department during the current fiscal year;

24 b. A statement of the requested expenditures to be budgeted
25 for such office for the next ~~calendar~~ fiscal year;

26 c. An estimate of the revenues, except property tax, to
27 be collected for the county by such office during the current
28 fiscal year;

29 d. An estimate of the revenues, except property tax, to
30 be collected for the county by such office during the next
31 ~~calendar~~ fiscal year.

32 Such estimates and statements shall be itemized in the
33 same manner as the various expenditures and revenues are
34 itemized in the records of the auditor.

35 2. On or before ~~the~~ January tenth ~~day-of-July~~ of each

1 year, the auditor shall submit to the board of supervisors,
2 a compilation of the various office and department estimates
3 in as much detail as they were submitted to him. With this
4 compilation, the auditor shall show the itemized expenditures
5 and revenues for the two years preceding the current fiscal
6 year and an estimate of the cash balances of each county fund
7 at the end of the current fiscal year.

8 Sec. 16. Section twenty-four point twenty-seven (24.27),
9 Code 1971, is amended to read as follows:

10 24.27 PROTEST TO BUDGET. Not later than the first Tuesday
11 in ~~September~~ March, a number of persons in any municipality
12 equal to one-fourth of one percent of those voting for the
13 office of governor at the last general election in said
14 municipality, but in no event less than ten, who are affected
15 by any proposed budget, expenditure or tax levy, or by any
16 item thereof, may appeal from any decision of the certifying
17 board or the levying board, as the case may be, by filing
18 with the county auditor of the county in which such municipal
19 corporation is located, a written protest setting forth their
20 objections to such budget, expenditure or tax levy, or to
21 one or more items thereof, and the grounds for such objections;
22 provided that at least three of such persons shall have filed
23 a joint written objection, at or before the time of the meeting
24 contemplated in section 24.11 which shall include a detailed
25 statement of the objections to said budget, expenditures or
26 tax levy for each and every fund, or the items therein to
27 which objection is taken and an analysis of the fund or funds,
28 or items therein showing grounds for such objections or shall
29 have appeared and made objection, either general or specific,
30 as provided by section 24.11. Upon the filing of any such
31 protest, the county auditor shall immediately prepare a true
32 and complete copy of said written protest, together with the
33 budget, proposed tax levy or expenditure to which objections
34 are made, and shall transmit the same forthwith to the state
35 board, and shall also send a copy of such protest to the

1 certifying board or to the levying board, as the case may
2 be.

3 Sec. 17. Section twenty-four point thirty-two (24.32),
4 Code 1971, is amended to read as follows:

5 24.32 DECISION CERTIFIED TO COUNTY. After a hearing upon
6 such appeal, the state board shall certify its decision with
7 respect thereto to the county auditor, and such decision shall
8 be final. The county auditor shall make up his records in
9 accordance with such decision and the levying board shall
10 make its levy in accordance therewith. Upon receipt of such
11 decision, the county auditor shall immediately notify both
12 parties thereof, whereupon the certifying board shall correct
13 its records accordingly, if necessary. Final disposition
14 of all such appeals shall be made by the state board on or
15 before ~~October-15~~ April fifteenth of each year.

16 Sec. 18. Section seventy-six point two (76.2), unnumbered
17 paragraph two (2), Code 1971, is amended to read as follows:

18 If the resolution is so filed prior to ~~the~~ April first
19 ~~day-of-October~~, said annual levy shall begin with the tax
20 levy of the year of filing. If the resolution is filed after
21 ~~the~~ April first ~~day-of-October~~ in any year, such levy shall
22 begin with the levy of the ~~calendar~~ fiscal year succeeding
23 the year of the filing of such resolution.

24 Sec. 19. Section seventy-nine point seven (79.7), Code
25 1971, is amended to read as follows:

26 79.7 REPORT OF FEES. All officers required by the pro-
27 visions of this Code to collect and pay over fines and fees
28 shall, except as otherwise provided, on the first Monday in
29 ~~January~~ July in each year, make report thereof under oath
30 to the board of supervisors of the proper county, showing
31 the amount of fines assessed, and the amount of fines and
32 fees collected, together with vouchers for the payment of
33 all sums collected to the proper officer.

34 Sec. 20. Section one hundred seventy-six A point eight
35 (176A.8), subsections nine (9) and seventeen (17), Code 1971,

1 are amended to read as follows:

2 9. To prepare annually on or before ~~July-31~~ December
3 thirty-first a budget for the fiscal year beginning January
4 1st ~~July first~~ and ending ~~December-31~~ June thirtieth in
5 accordance with the provisions of chapter 24 and certify
6 the same to the board of supervisors of the county of their
7 extension district as required by law.

8 17. To file with the county auditor and to publish in
9 two newspapers of general circulation in the district before
10 ~~February-1~~ August first full and detailed reports under oath
11 of all receipts and expenditures of such county agricultural
12 extension education fund showing from whom received, to whom
13 paid and for what purpose for the last fiscal year.

14 Sec. 21. Section one hundred seventy-six A point ten
15 (176A.10), Code 1971, is amended to read as follows:

16 176A.10 COUNTY AGRICULTURAL EXTENSION EDUCATION TAX.

17 The extension council of each extension district shall, at
18 a regular or special meeting held in ~~July~~ January in each
19 year, estimate the amount of money required to be raised by
20 taxation for financing the county agricultural extension edu-
21 cation program authorized in this chapter. The amount so
22 estimated shall not exceed the amount of money which the
23 following millage rate will produce, based on the assessed
24 value of the taxable property in the extension district:

25 For the "county agricultural extension education fund" annually
26 not to exceed one-half mill on the dollar of assessed
27 valuation, except in districts having a population of less
28 than forty thousand the tax levied shall not exceed three-
29 fourths mill, provided, however, that no extension council
30 in an extension district shall make an estimate or certify
31 an amount in any one year in excess of forty thousand dollars
32 in districts having a population of fifty thousand or more,
33 in excess of thirty-three thousand dollars in districts having
34 a population under fifty thousand population, which shall
35 be the maximum amount that any such extension district shall

1 be entitled to receive annually from the county. The extension
2 council in every extension district shall in every respect
3 comply with chapter 24.

4 Sec. 22. Section two hundred seventy-three point thirteen
5 (273.13), subsection ten (10), Code 1971, is amended to read
6 as follows:

7 10. At the regular or special meeting held between ~~July~~
8 4 January first and July-15 January fifteenth, consider the
9 budget as submitted by the county superintendent, and certify
10 to the county auditor the estimates of the amounts needed.
11 Such estimates shall follow the budget procedure under chapter
12 24. The boards or board of supervisors of the county or
13 counties, territory which comprises the territory of the
14 county school system, shall levy a tax on all the taxable
15 property in the county school system for the amount certified.

16 Sec. 23. Section two hundred seventy-three point eighteen
17 (273.18), subsection fifteen (15), Code 1971, is amended to
18 read as follows:

19 15. Prepare and submit a detailed itemized budget, for
20 approval of the county board of education prior to the January
21 first day-of-July of each year.

22 Sec. 24. Section three hundred nine point ninety-three
23 (309.93), unnumbered paragraph one (1), Code 1971, is amended
24 to read as follows:

25 On or before ~~December-1~~ June first of each year, the board
26 of supervisors, with the assistance of the county engineer,
27 shall adopt and submit to the state highway commission for
28 approval the county secondary road budget for the next ~~calendar~~
29 fiscal year. The budget shall include an itemized statement
30 of:

31 Sec. 25. Section three hundred nine point ninety-three
32 (309.93), subsections five (5) and six (6), Code 1971, are
33 amended to read as follows:

34 5. The actual expenditures for the last two prior fiscal
35 years and the estimated expenditures for the current fiscal

1 year. These shall be itemized and classified in the same
2 manner as proposed expenditures.

3 6. The cash balance of each road fund at the end of the
4 last prior fiscal year, an estimate of the cash balance at
5 the end of the current fiscal year, and an estimate of the
6 cash balance at the end of the next ~~calendar~~ fiscal year.

7 Sec. 26. Section three hundred ten point twenty-seven
8 (310.27), unnumbered paragraph one (1), Code 1971, is amended
9 to read as follows:

10 The farm-to-market road fund allotted to any county as
11 provided in this chapter shall remain available for expenditure
12 in said county for three years after the close of the ~~calen-~~
13 ~~dar~~ fiscal year during which said sums respectively were
14 allocated. Any sum remaining unexpended at the end of the
15 period during which it is available for expenditure, shall
16 be reapportioned among all the counties as provided in section
17 312.5 for original allocations.

18 Sec. 27. Section three hundred twelve point twelve
19 (312.12), Code 1971, is amended to read as follows:

20 312.12 PROGRAM SUBMITTED. Cities which receive allotments
21 of funds from road use tax funds which have a population of
22 at least five thousand shall prepare and submit annually by
23 ~~December-4th~~ June tenth in each year to the state highway
24 commission for examination and review, a program of street
25 construction and reconstruction on both the arterial street
26 system and the local street system of such city for a period
27 of three years subsequent to the year in which the program
28 is submitted. Such cities and towns which have a population
29 of less than five thousand shall prepare and submit annually
30 by ~~December-4th~~ June tenth each year to the state highway
31 commission for examination and review, a program of proposed
32 street construction and reconstruction for its arterial streets
33 and local streets for the ensuing ~~calendar~~ fiscal year.

34 Sec. 28. Section three hundred twelve point thirteen
35 (312.13), Code 1971, is amended to read as follows:

1 312.13 CITIES TO SUBMIT BUDGET. Cities and towns which
2 receive allotments of funds from road use tax funds shall
3 prepare and submit by ~~December-10~~ June tenth each year to
4 the state highway commission for examination and review,
5 a budget showing all proposed street receipts and expenditures
6 for the city or town for the ensuing ~~calendar~~ fiscal year.

7 Sec. 29. Section three hundred twelve point fourteen
8 (312.14), Code 1971, is amended to read as follows:

9 312.14 CITIES TO SUBMIT REPORT. Cities and towns in the
10 state which receive allotments of funds from road use tax
11 funds shall prepare and submit by ~~March-10~~ September tenth
12 each year to the state highway commission an annual report
13 showing all street receipts and expenditures for the city
14 or town for the previous ~~calendar~~ fiscal year.

15 Sec. 30. Section three hundred seventeen point twenty-
16 one (317.21), subsections one (1), two (2), and three (3),
17 Code 1971, are amended to read as follows:

18 1. Annually, after the weed commissioner has completed
19 his program of destruction of weeds by reason of noncompli-
20 ance by persons responsible therefor, the board of super-
21 visors shall determine as to each tract of real estate the
22 actual cost of labor and materials used by the commissioner
23 in cutting, burning or otherwise destroying said weeds, the
24 cost of serving notice and special meetings or proceedings,
25 if any. To the total of all such sums expended, they shall
26 add an amount equal to twenty-five percent thereof to
27 compensate for the cost of supervision and administration
28 and assess the resulting sum against said tract of real estate
29 by a special tax, which shall be certified to the county
30 auditor and county treasurer by the clerk of the board of
31 supervisors, and shall be placed upon the tax books, and
32 collected, together with interest and penalty after due, in
33 the same manner as other unpaid taxes. Such tax shall be
34 due on ~~March-4~~ September first after such assessment, and
35 shall be delinquent after ~~March-31~~ September thirtieth. When

1 collected, said funds shall be paid into the fund from which
2 said costs were originally paid.

3 2. Before making any such assessment, the board of super-
4 visors shall prepare a plat or schedule showing the several
5 lots, tracts of land or parcels of ground to be assessed which
6 shall be in accord with the assessor's records and the amount
7 proposed to be assessed against each of the same for destroy-
8 ing or controlling weeds during the ~~calendar~~ fiscal year.

9 3. Such board shall thereupon fix a time for the hearing
10 on such proposed assessments, which time shall not be later
11 than ~~December-45~~ June fifteenth of the year, and at least
12 twenty days prior to the time thus fixed for such hearing
13 shall give notice thereof to all concerned that such plat
14 or schedule is on file, and that the amounts as shown therein
15 will be assessed against the several lots, tracts of land
16 or parcels of ground described in said plat or schedule at
17 the time fixed for such hearing, unless objection is made
18 thereto. Notice of such hearing shall be given by one
19 publication in official county newspapers in the county in
20 which the property to be assessed is situated; or by posting
21 a copy of such notice on the premises affected and by mailing
22 a copy by certified mail to the last known address of the
23 person owning or controlling said premises. At such time
24 and place the owner of said premises or anyone liable to pay
25 such assessment, may appear with the same rights given by
26 law before boards of review, in reference to assessments for
27 general taxation.

28 Sec. 31. Section three hundred thirty-three point eleven
29 (333.11), unnumbered paragraph one (1), Code 1971, is amended
30 to read as follows:

31 The county auditor shall, during the month of January
32 July of each year, compile and prepare a financial report,
33 which shall contain schedules showing:

34 Sec. 32. Section three hundred thirty-seven point fifteen
35 (337.15), Code 1971, is amended to read as follows:

1 337.15 CONDEMNATION FUNDS. On or before ~~the~~ July first
2 ~~day-of-January~~ in each year the sheriff of each county having
3 any condemnation funds in his possession shall make a detailed
4 report under oath of all funds in his possession received
5 from condemnation proceedings of any kind that have been
6 finally adjudicated, reciting therein the names of the parties
7 to whom said funds belong, when received, and describing the
8 property condemned, which report shall be filed with the
9 county treasurer, and the sum so shown due from such sheriff
10 paid over to the county treasurer, who shall make a detailed
11 receipt therefor.

12 Sec. 33. Section three hundred thirty-seven point eighteen
13 (337.18), Code 1971, is amended to read as follows:

14 337.18 RECORD OF FUNDS. Any sheriff receiving funds as
15 provided in section 337.16 shall list the same in detail in
16 a book kept for that purpose, and pay the same to the par-
17 ties entitled thereto, upon final adjudication of such cases,
18 or if held, after final adjudication until the end of the
19 ~~calendar~~ fiscal year to the county treasurer as provided in
20 section 337.15.

21 Sec. 34. Section three hundred forty point three (340.3),
22 Code 1971, as amended by chapter one hundred ninety-eight
23 (198), section one (1), Acts of the Sixty-fourth General
24 Assembly, First Session, is amended to read as follows:

25 340.3 SALARY SCHEDULE SET BY SUPERVISORS ANNUALLY. In
26 ~~December~~ June of each year, the board of supervisors shall,
27 by resolution, compute the salaries of all county officers
28 whose salaries are based on population or taxable valuation
29 of the county, or both, for the ensuing year. In no case
30 shall the salary be less than salaries established in December,
31 1969. The latest current report of the bureau of census,
32 United States department of commerce and the valuation
33 certified by the department of revenue shall be used. In
34 any year in which the compensation is changed by a change
35 in the law the said computation shall also be made in the

1 month the law becomes effective for the salaries paid for
2 the remainder of said year from the effective date of the
3 new law. If a vacancy occurs in any office, the person who
4 is appointed or elected to fill the unexpired term in the
5 office vacated, shall receive the same salary as the person
6 vacating the office.

7 Sec. 35. Section three hundred forty-four point one
8 (344.1), Code 1971, is amended to read as follows:

9 344.1 ANNUAL ITEMIZED ESTIMATES. On or before ~~the-thirty-~~
10 ~~first-day-of-December~~ June thirtieth of each year, each
11 elective or appointive officer of any county having charge
12 of any county office or department shall prepare and submit
13 to the board of supervisors a detailed estimate itemized in
14 the same manner that the various expenditures of such office
15 or department are itemized on the records of the county
16 auditor, showing the proposed expenditures of his office or
17 department for the following ~~calendar~~ fiscal year. If the
18 estimated expenditures show an increase over those for the
19 ~~current-year~~ comparable calendar period immediately preceding,
20 a statement in writing of the reason for such estimated
21 increase must also be submitted.

22 Sec. 36. Section three hundred forty-four point two
23 (344.2), Code 1971, is amended to read as follows:

24 344.2 APPROPRIATION. On or before ~~the-thirty-first-of~~
25 ~~January~~ June thirtieth of every year, the board of super-
26 visors shall appropriate, by resolution, such amounts as are
27 deemed necessary for each of the different county officers
28 and departments during the ensuing fiscal year, and shall
29 specify from which of the different county funds created by
30 law the appropriated sums shall be derived. The appropriations
31 to each separate county office or department shall be itemized
32 in the same manner that the accounts are itemized on the
33 records of the county auditor.

34 Sec. 37. Section three hundred forty-four point three
35 (344.3), Code 1971, is amended to read as follows:

1 344.3 CONTINGENT FUND. The board of supervisors may also
2 appropriate to a contingent account for one or each of the
3 county funds, a sum which may be spent for purposes which
4 cannot be anticipated at the beginning of the fiscal year,
5 but said contingent appropriation together with other appro-
6 priations shall not exceed the anticipated revenues.

7 Sec. 38. Section three hundred forty-four point seven
8 (344.7), Code 1971, is amended to read as follows:

9 344.7 REPORT OF UNEXPENDED BALANCES. On the fifteenth
10 day of October, January, and April, -July, -and-October of each
11 year, the county auditor shall furnish to each county office
12 or department, a statement showing the various original
13 appropriations to each office or department, expenditures
14 of the office or department from its different appropriation
15 accounts during the expired portion of the year, together
16 with a statement of the balance of the appropriations for
17 said office remaining unexpended.

18 Sec. 39. Section three hundred forty-seven point thirteen
19 (347.13), subsections nine (9) and ten (10), Code 1971, as
20 amended by chapter two hundred two (202), section three (3),
21 Acts of the Sixty-fourth General Assembly, First Session,
22 are amended to read as follows:

23 9. Fix at its regular ~~August~~ February meeting in each
24 year, the amount necessary for the improvement and maintenance
25 of the hospital during the ensuing fiscal year, and cause
26 the president and the secretary to certify the same to the
27 county auditor before ~~September-4~~ March first of each year,
28 subject to the provisions of chapter two hundred two (202),
29 section one (1), Acts of the Sixty-fourth General Assembly,
30 First Session.

31 10. File with the board of supervisors during the fourth
32 week in ~~January~~ July of each year, a report covering their
33 proceedings with reference to such hospital, and a statement
34 of all receipts and expenditures during the preceding ~~calendar~~
35 fiscal year.

1 Sec. 40. Section three hundred fifty-two point four
2 (352.4), Code 1971, is amended to read as follows:

3 352.4 WARRANTS AND PAYMENT. Warrants for allowed claims
4 shall be payable ~~January~~ July first following their issuance
5 and only from the domestic animal fund.

6 Sec. 41. Section three hundred fifty-two point five
7 (352.5), Code 1971, is amended to read as follows:

8 352.5 CERTIFIED LIST OF WARRANTS. The auditor shall,
9 on ~~January~~ July first of each year, certify to the treasurer
10 an itemized list of all warrants issued during the preceding
11 fiscal year on the domestic animal fund, except warrants
12 issued to pay fees of assessors. If said fund be sufficient,
13 the treasurer shall pay said warrants on presentation. If
14 said fund be not sufficient, said warrants shall be paid pro
15 rata.

16 Sec. 42. Section three hundred fifty-eight point eighteen
17 (358.18), unnumbered paragraphs one (1) and two (2), Code
18 1971, are amended to read as follows:

19 The board of trustees of any sanitary district organized
20 under this chapter shall have the power by ordinance to levy
21 annually for the purpose of paying the administrative costs
22 of such district, or for the payment of deficiencies in special
23 assessments, or for both, a tax upon property within the
24 territorial limits of such sanitary district not exceeding
25 two mills on the dollar of the adjusted taxable valuation
26 of the property within such district for the preceding ~~calendar~~
27 fiscal year.

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

1 taxes, and when delinquent they shall draw the same interest
2 and penalties. All taxes so levied and collected shall be
3 paid over by the officer collecting the same to the treasurer
4 of the sanitary district.

5 Sec. 43. Section three hundred fifty-eight B point thirteen
6 (358B.13), Code 1971, is amended to read as follows:

7 358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The
8 maintenance of a county library shall be on a proportionate
9 population basis whereby each taxing unit as hereinafter
10 defined shall bear its share in proportion to its population
11 to the whole of said county library district. The board of
12 library trustees shall on or before ~~July-10~~ January tenth
13 of each year make an estimate of the amount it deems necessary
14 for the maintenance of the county library and shall transmit
15 said estimate in dollars to the board or boards of supervisors
16 and to the city and town councils within the district. The
17 entire rural area of each county in the library district shall
18 be considered as a separate taxing unit. Each city and town
19 which is a part of the county library district shall be
20 considered as a separate taxing unit. The board of supervisors
21 and the council of each city and town composing said county
22 library district shall make the necessary millage levies
23 accordingly for library maintenance purposes of not to exceed
24 two mills. Any unexpended balance in the library maintenance
25 fund at the end of the fiscal year shall remain in said fund
26 and be available without reappropriation.

27 Sec. 44. Section three hundred fifty-eight B point six-
28 teen (358B.16), Code 1971, as amended by chapter two hundred
29 five (205), section one (1), Acts of the Sixty-fourth General
30 Assembly, First Session, is amended to read as follows:

31 358B.16 WITHDRAWAL OF CITY OR TOWN FROM DISTRICT. When-
32 ever any incorporated city or town, having maintained a library
33 pursuant to the provisions of chapter 378 for at least ten
34 years and having levied a tax of its own for the same purpose,
35 shall decide to withdraw from the county library district,

1 it may do so by giving notice by certified mail to the board
2 of library trustees of said county library and the county
3 auditor prior to ~~July-10~~ January tenth, by the governing body
4 of said incorporated city or town, of its withdrawal from
5 the county library district, and shall cease to be a part
6 of or included in said county library district.

7 Sec. 45. Section three hundred fifty-nine point thirty
8 (359.30), Code 1971, is amended to read as follows:

9 359.30 CEMETERY AND PARK TAX. They shall, at the regular
10 meeting in ~~April~~ October, levy a tax sufficient to pay for
11 any lands so condemned or purchased, or for the necessary
12 improvement and maintenance of cemeteries thus established,
13 and for the necessary improvement and the maintenance of pub-
14 lic parks acquired by gift, devise, or bequest under section
15 359.29, or for the maintenance and improvement of cemeteries
16 so established in adjoining townships, in case they deem such
17 action advisable.

18 Sec. 46. Section three hundred sixty-three point twenty-
19 nine (363.29), Code 1971, is amended to read as follows:

20 363.29 THE FISCAL YEAR. The fiscal year for all municipal
21 corporations for which taxes are collected through the office
22 of the county treasurer and for all departments, boards, and
23 commissions thereof shall begin on ~~the July first day-of~~
24 January each year and shall end on ~~December-31~~ June thirtieth
25 following.

26 Sec. 47. Section three hundred sixty-eight A point twelve
27 (368A.12), Code 1971, is amended to read as follows:

28 368A.12 REPORT TO STATE AUDITOR. On or before ~~the August~~
29 first secular-day-in-February of each year, the official
30 making the report for each city or town shall forward to the
31 auditor of state a certified copy of the annual report. If
32 such official fails to file his report with the auditor of
33 state within the time prescribed, the auditor may send an
34 examiner or examiners to make the report and the expenses
35 thereof shall be charged against the delinquent city or town.

1 Sec. 48. Section three hundred seventy point six (370.6),
2 Code 1971, is amended to read as follows:

3 370.6 TAX LEVY. The board shall, on or before ~~the~~ February
4 ~~first day-of-August~~ of each year, determine and fix the amount
5 or rate not exceeding one mill on the dollar in all cities
6 and towns on the taxable valuation of such city or town, to
7 be levied, collected, and appropriated for the ensuing year
8 for general park purposes, and shall cause the same to be
9 certified to the city council, which shall levy such tax or
10 so much thereof as it may deem necessary to promote park
11 interests, and certify the percent thereof to the county
12 auditor with the other taxes for said year; provided, however,
13 that in cities acting under special charter and in cities
14 having a population in excess of seven thousand and less than
15 fifteen thousand, having two hundred or more acres devoted
16 to and set apart for park purposes, said board may in the
17 manner herein provided, determine and fix an additional amount
18 or rate for general park purposes not exceeding three-eighths
19 of a mill on the dollar to be levied, collected, and appro-
20 priated for the ensuing year for general park purposes and
21 the said city council, upon certification thereto by said
22 board, may levy such additional tax or so much thereof as
23 it may deem necessary to promote park interests and certify
24 the total percent thereof as hereinbefore provided.

25 Sec. 49. Section three hundred seventy-two point ten
26 (372.10), Code 1971, is amended to read as follows:

27 372.10 ADDITIONAL POWERS--ANNUAL REPORT--TAX. Said
28 commission may acquire real estate and riparian and other
29 rights within such city in the vicinity of such stream by
30 donation or purchase, or by condemnation for the public uses
31 herein authorized in the manner provided by law for the taking
32 of private property for public use, and shall take the title
33 to property in the name of the commission and its successors,
34 in trust for the public, and hold the same exempt from taxa-
35 tion. It may sell and convey or lease or exchange any prop-

1 erty acquired by it, by virtue of this chapter and otherwise.
2 It shall have exclusive control of all the lands acquired
3 by it, and of the banks and waters of such stream for carrying
4 out the purposes of this chapter; may make contracts, and
5 sue and be sued. It shall keep a record of all its trans-
6 actions, which shall during ordinary business hours be open
7 to inspection by the public, and shall, immediately after
8 the close of each municipal fiscal year, make an annual report
9 of all moneys received and expended by it and for what general
10 purposes, and of all moneys owing to it and by it and for
11 what general purposes, to the city council at the regular
12 ~~November~~ May meeting, and publish such report in some newspaper
13 in the city. The commission shall, subject to the approval
14 of the city council, in each year determine and fix the amount
15 or rate, not exceeding three-quarters of one mill on the
16 dollar, on the taxable value of the taxable property of such
17 city, to be levied, collected, and appropriated for the ensuing
18 year for the purpose of paying for real estate, including
19 the channel or bed of any stream acquired by the commission
20 pursuant to section 372.7, riparian and other rights, for
21 improvements, and for accomplishing the purposes of the
22 creation of said commission, and to provide for the payment
23 of interest upon bonds and to retire such bonds, if any, and
24 to meet the necessary expenses incident to the business of
25 said commission. Said commission shall, on or before the
26 first Monday in ~~September~~ March of each year, certify to the
27 county auditor the amount or rate of taxes so fixed, to be
28 known as river-front improvement fund, and when collected,
29 the same is to be paid over to the city treasurer, and by
30 him paid out on its orders, and the board of supervisors of
31 the county in which said city is situated shall levy said
32 tax as fixed by said commission.

33 Sec. 50. Section three hundred seventy-eight point fourteen
34 (378.14), Code 1971, is amended to read as follows:

35 378.14 TOWNSHIP TAX. The board of trustees of any town-

1 ship which has entered into such a contract shall at the ~~April~~
2 October meeting levy a tax not exceeding one-fourth mill on
3 the dollar on all taxable property in the township to create
4 a fund to fulfill its obligation under the contract.

5 Sec. 51. Section three hundred eighty-nine point thirty-
6 three (389.33), Code 1971, is amended to read as follows:

7 389.33 PAYMENT UNDER WAIVER. Unless the owner of any
8 lot or parcel of land against which an assessment for perma-
9 nent sidewalk is made shall within thirty days from the date
10 of assessment file written objections to the legality or
11 regularity of the assessment or levy of such tax upon and
12 against his property, such owner shall be deemed to have
13 waived objections on these grounds, and shall have the right
14 to pay said assessment with interest thereon not exceeding
15 seven percent per annum in seven equal annual installments,
16 the first of which shall mature and be payable on the date
17 of said assessment and the others, with interest on the whole
18 amount unpaid, annually thereafter, at the same time and in
19 the same manner as the ~~March~~ September semiannual payment
20 of ordinary taxes, provided that if the aggregate of all
21 assessments against the property of an owner is twenty-five
22 dollars or less, such assessments shall be paid in one
23 installment and within thirty days following the levy.

24 Sec. 52. Section three hundred eighty-nine point thirty-
25 four (389.34), Code 1971, is amended to read as follows:

26 389.34 DELINQUENT TAX. Each installment of such taxes,
27 with interest, shall become delinquent on the September first
28 ~~day-of-March~~ next after its maturity and shall bear the same
29 rate of interest, with the same penalties as ordinary taxes.

30 Sec. 53. Section three hundred eighty-nine point thirty-
31 eight (389.38), Code 1971, is amended to read as follows:

32 389.38 REPLACE OR RECONSTRUCT. Cities and towns shall
33 have power to require the abutting property owner to repair,
34 replace, or reconstruct sidewalks, but in the event that such
35 work is not completed within thirty days of date of deposit

1 in the mails of notice to the property owner as shown in the
2 records of the county auditor, by certified mail, then the
3 council may cause such work to be done, and assess the expense
4 thereof on the property in front of which such work is done,
5 and the same shall be certified and collected as other taxes.
6 If the cost exceeds fifty dollars the same shall be certified
7 for payment in three equal annual installments with interest
8 from date of certification on each installment at seven percent
9 per annum until paid and shall be collected as other taxes
10 with the March September semiannual payment thereof.

11 Sec. 54. Section three hundred ninety-one point sixty
12 (391.60), Code 1971, is amended to read as follows:

13 391.60 INSTALLMENTS--PAYMENT--DELINQUENCY. The first
14 installment, or total amount of assessment if less than twenty-
15 five dollars, shall mature and be payable thirty days from
16 the date of such levy without interest, and the other
17 assessments, with interest, from the date of levy by the
18 council, on the whole amount unpaid, annually thereafter at
19 the same time and in the same manner as the March September
20 semiannual payment of ordinary taxes. However, the total
21 assessments may be paid without interest thirty days after
22 levy by the council.

23 Any or all installments not yet paid together with accrued
24 interest thereon may be paid on the due date of any install-
25 ment.

26 All such taxes with interest shall become delinquent on
27 the first day of March September next after their maturity,
28 and shall bear the same interest with the same penalties as
29 ordinary taxes, and when collected the said interest and
30 penalties shall be credited to the same fund as the said
31 special assessment.

32 Upon the payment of any installment, there shall be com-
33 puted and collected interest on the whole assessment remain-
34 ing unpaid up to the December first ~~day of June~~ following.

35 Sec. 55. Section three hundred ninety-one A point thirty

1 (391A.30), Code 1971, is amended to read as follows:

2 391A.30 INSTALLMENTS--PAYMENT--DELINQUENCY.

3 1. FIRST INSTALLMENT. The first installment of each
4 assessment, or total amount thereof if it be less than twenty-
5 five dollars, with interest on the whole assessment from date
6 of acceptance of the work by the council, shall become due
7 and payable on ~~January~~-July first next succeeding the date
8 of such levy unless the assessment is filed with the county
9 auditor less than thirty days prior to such next succeeding
10 ~~January~~-July first after the date of levy.

11 2. ANNUAL INSTALLMENTS. The succeeding annual install-
12 ments, with interest on the whole unpaid amount, shall
13 respectively become due on ~~January~~-July first annually
14 thereafter and shall be paid at the same time and in the same
15 manner as the ~~March~~ September semiannual payment of ordinary
16 taxes.

17 3. OUTSTANDING BALANCE--PAYMENTS. All future install-
18 ments of an assessment may be paid on any date by payment
19 of the then outstanding balance plus interest to the succeed-
20 ing ~~June~~-December first.

21 4. DELINQUENCY. All such assessments with interest shall
22 become delinquent after ~~the-thirty-first-day-of-March~~ September
23 thirtieth next after their due date, and shall bear the same
24 interest with the same penalties as ordinary taxes, and when
25 collected the said interest and penalties shall be credited
26 to the same fund as the said special assessment.

27 5. INTEREST PERIOD. Upon the payment of any assessment
28 or installment thereof interest shall be computed and collected
29 as aforesaid to ~~the~~ December first ~~day-of-June~~ following the
30 date of such payment.

31 6. LIEN OF ASSESSMENT. All assessments shall constitute
32 liens on the lots assessed from the date they are certified
33 to the county auditor and such liens shall have the same
34 preference and priorities as liens for ordinary taxes; pro-
35 vided, that in no case shall the owner of any lot be liable

1 for an assessment greater than provided for in sections 391A.26
2 and 391A.27.

3 Sec. 56. Section three hundred ninety-one A point thirty-
4 three (391A.33), subsection two (2), Code 1971, is amended
5 to read as follows:

6 2. FORM. All such bonds shall be negotiable and shall
7 recite on their face that they have been issued under the
8 provisions of this chapter and are payable as to both princi-
9 pal and interest from the proceeds of the special assess-
10 ments levied for account of the public improvement. Such
11 bonds shall bear interest at a rate not exceeding seven percent
12 and shall mature serially on ~~June-1~~ December first of the
13 years in which any of such principal is scheduled to become
14 due and shall contain a provision that the municipality
15 reserves the right and option of calling and redeeming any
16 or all of the bonds on or before ~~July-15~~ January fifteenth
17 of each year prior to maturity upon such terms as are specified
18 therein.

19 Sec. 57. Section three hundred ninety-five point thirty-
20 two (395.32), Code 1971, is amended to read as follows:

21 395.32 LEVY AND COLLECTION. All special assessments for
22 the purpose of providing funds for the operation and main-
23 tenance of a flood control system shall be levied at one time
24 by resolution of the council on property affected thereby.
25 The provisions of section 391.61, shall apply to the certifi-
26 cation of such levy. The provisions of sections 391.58,
27 391.60, and 391.62 to 391.68, inclusive, shall apply to the
28 collection of such assessments, provided, in the case of
29 special assessments for maintenance and operation of any
30 flood control system, such assessments shall be due and pay-
31 able within thirty days after the certification of such levy
32 if the amount of the assessment is ten dollars or less, and
33 the entire amount of such assessment if in excess of ten
34 dollars shall be due and payable at the same time and in
35 the same manner as the ~~March~~ September semiannual payment

1 of ordinary taxes. The provisions of sections 404.20 and
2 404.22 shall apply to special assessments as provided by this
3 section.

4 Sec. 58. Section three hundred ninety-six point ten
5 (396.10), Code 1971, is amended to read as follows:

6 396.10 MATURITY--NAME OF STREET--INTEREST. Each series
7 of bonds shall mature on the first day of either ~~April~~-~~May~~;
8 ~~or-June~~ October, November, or December, as may be determined
9 by the council, in the years in which the installments of
10 said special taxes come due, shall bear the name of the street,
11 avenue, highway, alley, or district in which said street
12 improvement or sewer is located, and shall bear interest at
13 a rate not exceeding seven percent per annum, payable annually
14 or semiannually, and coupons for said interest shall be
15 attached thereto.

16 Sec. 59. Section three hundred ninety-eight point ten
17 (398.10), Code 1971, is amended to read as follows:

18 398.10 FIXING RATES. The board of trustees shall from
19 time to time fix the water rentals or rates to be charged
20 for the furnishing of water, and such rates, with the proceeds
21 of the one and one-fourth mill water levy and the sinking
22 fund levy of one-half mill, shall be sufficient for the
23 maintenance and operation of such works and the proper and
24 necessary extension thereof, for all repairs, and for the
25 payment of the purchase price or cost, principal and interest,
26 incurred in the purchase or erection of such works, as the
27 same falls due, according to the tenor of the mortgage and
28 bonds given to secure the payment of such purchase price or
29 cost. The board shall make quarterly statements giving full
30 and complete reports of the receipts and disbursements of
31 the board for the first three quarters of the fiscal year.
32 Said reports shall be filed in the office of the city clerk
33 on the second Monday in October, January, and April, ~~July~~;
34 ~~and-October~~, for the quarters preceding the first day of said
35 months. The reports shall be audited by the city council.

1 Sec. 60. Section three hundred ninety-nine point twenty-
2 four (399.24), Code 1971, is amended to read as follows:

3 399.24 PAYMENT BY CITY. The sums payable by the city
4 for water furnished as herein provided shall hereafter be
5 paid by the city in May of each year for the ~~last~~ first six
6 months of the ~~preceeding~~ current fiscal year, and in November
7 of each year for the first last six months of ~~that-current~~
8 the preceding fiscal year.

9 Sec. 61. Section four hundred three point fifteen (403.15),
10 subsection five (5), Code 1971, is amended to read as follows:

11 5. The mayor shall designate a chairman and vice-chairman
12 from among the commissioners. An agency may employ an execu-
13 tive director, technical experts and such other agents and
14 employees, permanent and temporary, as it may require, and
15 the agency may determine their qualifications, duties and
16 compensation. For such legal service as it may require, an
17 agency may employ or retain its own counsel and legal staff.
18 An agency authorized to transact business and exercise powers
19 under this chapter shall file, with the local governing body,
20 on or before ~~March-31~~ September thirtieth of each year, a
21 report of its activities for the preceding ~~calendar~~ fiscal
22 year, which report shall include a complete financial statement
23 setting forth its assets, liabilities, income and operating
24 expense as of the end of such ~~calendar~~ fiscal year. At the
25 time of filing the report, the agency shall publish in a
26 newspaper of general circulation in the community a notice
27 to the effect that such report has been filed with the
28 municipality, and that the report is available for inspection
29 during business hours in the office of the city clerk and
30 in the office of the agency.

31 Sec. 62. Section four hundred three A point five (403A.5),
32 unnumbered paragraph six (6), Code 1971, is amended to read
33 as follows:

34 The mayor shall designate a chairman and vice-chairman
35 from among the commissioners. An agency may employ an

1 executive director, technical experts and such other agents
2 and employees, permanent and temporary, as it may require,
3 and the agency may determine their qualifications, duties
4 and compensation. For such legal service as it may require,
5 an agency may employ or retain its own counsel and legal
6 staff. An agency authorized to transact business and exercise
7 powers under this chapter shall file, with the local governing
8 body, on or before ~~March-31~~ September thirtieth of each year,
9 a report of its activities for the preceding ~~calendar~~ fiscal
10 year, which report shall include a complete financial statement
11 setting forth its assets, liabilities, income and operating
12 expense as of the end of such ~~calendar~~ fiscal year. At the
13 time of filing the report, the agency shall publish in a
14 newspaper of general circulation in the community a notice
15 to the effect that such report has been filed with the
16 municipality, and that the report is available for inspection
17 during business hours in the office of the city clerk and
18 in the office of the agency.

19 Sec. 63. Section four hundred four point four (404.4),
20 unnumbered paragraph one (1), Code 1971, is amended to read
21 as follows:

22 Municipal corporations shall, at the first meeting of the
23 council after ~~January-1~~ July first, allocate by resolution
24 the estimated revenue from all levies to the purposes
25 authorized by law and shall allocate sufficient revenue to
26 the debt service fund to pay all bonds and interest thereon
27 as they become due. Said allocations shall also include
28 receipts from sources other than taxes caused to be levied
29 under the provisions of this chapter, estimated unencumbered
30 balances from the previous fiscal year, and any contemplated
31 transfers of funds. The books of the corporation shall reflect
32 at all times:

33 Sec. 64. Section four hundred four point ten (404.10),
34 subsection four (4), Code 1971, is amended to read as follows:

35 4. For the maintenance of a free public library. The

1 board of library trustees shall, on or before the February
2 ~~first day of August~~ in each year, make an estimate of the
3 amount it deems necessary for the improvement, operation,
4 and maintenance of the library and shall transmit said estimate
5 together with a statement of the amount necessary for the
6 purposes authorized by subsection 3 to the council. In no
7 event shall the amount of tax allocated for maintenance
8 purposes exceed the amount that would be derived from a three-
9 mill levy at current valuations, nor shall the amount allocated
10 for purposes of subsection 3 exceed the amount that would
11 be derived from a levy of three-fourths mill at current
12 valuations.

13 Sec. 65. Section four hundred twenty point two hundred
14 forty-eight (420.248), Code 1971, is amended to read as
15 follows:

16 420.248 PENALTY OR INTEREST ON UNPAID TAXES. Cities
17 which act under special charters and which levy and collect
18 their own taxes shall not collect any further penalty or
19 interest on general taxes remaining unpaid four years or
20 more after ~~September-30~~ March thirty-first of the year for
21 which such general taxes are levied.

22 Sec. 66. Section four hundred forty-one point sixteen
23 (441.16), unnumbered paragraphs two (2) and four (4), Code
24 1971, are amended to read as follows:

25 Not later than ~~July-4~~ January first of each year the
26 assessor, the examining board, and the board of review, shall
27 each prepare a proposed budget of all expenses for the ensuing
28 fiscal year. The assessor shall include in his proposed
29 budget the probable expenses for defending assessment appeals.
30 Said budgets shall be combined by the assessor and copies
31 thereof forthwith filed by him in triplicate with the chairman
32 of the conference board.

33 Each fiscal year the chairman of the conference board
34 shall, by written notice, call a meeting to consider such
35 proposed budget and shall fix and adopt a consolidated budget

1 for the ensuing year not later than ~~July-45~~ January fifteenth.

2 Sec. 67. Section four hundred forty-three point two
3 (443.2), Code 1971, is amended to read as follows:

4 443.2 TAX LIST. Before the first day of ~~January~~ July
5 in each year, the county auditor shall transcribe the assess-
6 ments of the several townships, towns, or cities into a book
7 or record, to be known as the tax list, properly ruled and
8 headed, with separate columns, in which shall be entered the
9 names of the taxpayers, descriptions of lands, number of acres
10 and value, numbers of town lots and value, value of personal
11 property and each description of tax, with a column for polls
12 and one for payments, and shall complete the same by entering
13 the amount due on each installment, separately, and carrying
14 out the total of both installments. The total of all columns
15 of each page of each book or other record shall balance with
16 the tax totals. In any case where in transcribing such assess-
17 ments any county auditor has heretofore failed or hereafter
18 fails to enter the actual value opposite each item of taxable
19 property on the tax list, then the aggregate actual value,
20 as well as the aggregate taxable value, of all such taxable
21 property within such county and each political or municipal
22 corporation therein shall be transcribed from such books and
23 records of assessment onto such tax list in order that the
24 actual value of the taxable property within each county or
25 other political or municipal corporation therein may be
26 ascertained and shown by the tax list for the purpose of com-
27 puting the debt-incurring capacity of such county or other
28 political or municipal corporation therein.

29 Sec. 68. Section four hundred forty-three point four
30 (443.4), Code 1971, is amended to read as follows:

31 443.4 TAX LIST DELIVERED--INFORMALITY AND DELAY. He shall
32 make an entry upon the tax list showing what it is, for what
33 county and year, and deliver it to the county treasurer on
34 or before the ~~thirty-first-day-of-December~~ June thirtieth,
35 taking his receipt therefor; and such list shall be a suffi-

1 cient authority for the treasurer to collect the taxes therein
2 levied. No informality therein, and no delay in delivering
3 the same after the time above specified, shall affect the
4 validity of any taxes, sales, or other proceedings for the
5 collection of such taxes.

6 Sec. 69. Section four hundred forty-four point one (444.1),
7 Code 1971, is amended to read as follows:

8 444.1 BASIS FOR AMOUNT OF TAX. In all taxing districts
9 in the state, including townships, school districts, cities,
10 towns, and counties, when by law then existing the people
11 are authorized to determine by vote, or officers are autho-
12 rized to estimate or determine, a rate of taxation required
13 for any public purpose, such rate shall in all cases be
14 estimated and based upon the adjusted taxable valuation of
15 such taxing district for the preceding ~~calendar~~ fiscal year.

16 Sec. 70. Section four hundred forty-four point two (444.2),
17 Code 1971, is amended to read as follows:

18 444.2 AMOUNTS CERTIFIED IN DOLLARS. When any authorized
19 tax rate within any taxing district, including townships,
20 school districts, cities, towns, and counties, shall have
21 been thus determined as provided by law, the officer or offi-
22 cers charged with the duty of certifying said authorized rate
23 to the county auditor or board of supervisors shall, before
24 certifying the same, compute upon the adjusted taxable
25 valuation of such taxing district for the preceding ~~calendar~~
26 fiscal year (not including moneys and credits, and other
27 moneyed capital taxed at a flat rate as provided in section
28 429.2), the amount of tax said rate will raise, stated in
29 dollars, and shall certify said computed amount in dollars
30 and not by rate, to the county auditor and board of super-
31 visors.

32 Sec. 71. Section four hundred forty-four point nine
33 (444.9), unnumbered paragraph one (1), Code 1971, is amended
34 to read as follows:

35 The board of supervisors of each county shall, annually,

1 at its ~~September~~ March session, levy the following taxes upon
2 the assessed value of the taxable property in the county:

3 Sec. 72. Section four hundred forty-five point one (445.1),
4 Code 1971, is amended to read as follows:

5 445.1 DUTY OF TREASURER. The treasurer, after making
6 the entry provided in section 445.10, shall proceed to collect
7 the taxes, and the list shall be his authority and
8 justification against any illegality in the proceedings prior
9 to receiving the list; and he is also authorized and required
10 to collect, as far as practicable, the taxes remaining unpaid
11 on the tax books or other records approved by the state auditor
12 of previous years, his efforts to that end to include the
13 sending by mail of a statement to each delinquent taxpayer
14 not later than the May first day-of-November of each fiscal
15 year.

16 Sec. 73. Section four hundred forty-five point eight
17 (445.8), subsections one (1) and two (2), Code 1971, are
18 amended to read as follows:

19 1. The treasurer shall, after ~~October-1~~ April first, and
20 before ~~December-31~~ June thirtieth, of each year, enter in
21 a book or other record to be kept in his office as a part
22 of the records thereof, to be known as the delinquent personal
23 tax list, all delinquent personal taxes and delinquent poll
24 taxes of any preceding year which do not appear thereon; if
25 the tax list maintained by said treasurer is such that all
26 delinquent personal taxes and delinquent taxes of any preceding
27 year are at all times therein recorded, then he shall not
28 be required to keep in his office, as a part of the records
29 thereof, a separate delinquent personal tax list.

30 2. The treasurer shall cause to be compiled a list of
31 all delinquent personal property taxes for the current assess-
32 ment year, as shown by the delinquent personal property tax
33 list. Such list shall show the amount of the taxes delinquent
34 when the amount of the tax is more than five dollars and the
35 amount of penalty, interest and costs thereon, the name of

1 the owner, if known, or the person, if any, to whom it is
2 taxed, and shall be published in some newspaper in the county
3 once each week for two consecutive weeks, the last of which
4 shall be not more than two weeks before the first Monday in
5 ~~December~~ June, and by immediately posting a copy of the first
6 publication thereof at the door of the courthouse, if there
7 be one, if not, at the door of the place where the last term
8 of district court was held. The provisions of sections 446.10
9 and 446.11 shall prevail in connection with the publication
10 of such notice. The treasurer shall obtain a copy of the
11 notice as published, and a certificate of the publication
12 thereof from the printer or publisher, and file it in the
13 office of the auditor.

14 Sec. 74. Section four hundred forty-five point thirteen
15 (445.13), Code 1971, is amended to read as follows:

16 445.13 ENTRIES--DELIVERY TO TREASURER--INFORMALITIES.
17 Said county auditor shall make an entry upon the special
18 assessment tax list showing what it is, for what county, and
19 deliver it to the county treasurer on or before ~~the-thirty-~~
20 ~~first-day-of-December~~ June thirtieth, taking his receipt
21 therefor; such list shall be a sufficient authority for the
22 county treasurer to collect the taxes therein levied. No
23 informality therein and no delay in delivering the same after
24 the time above specified, shall affect the validity of any
25 special assessment taxes, sales or other proceeding for the
26 collection of such special assessment taxes.

27 Sec. 75. Section four hundred forty-five point twenty
28 (445.20), Code 1971, is amended to read as follows:

29 445.20 PENALTY AND INTEREST LIMITED--UNAVAILABLE TAXES.
30 No penalty or interest, except for the first four years, shall
31 be collected upon taxes remaining unpaid four years or more
32 from ~~the-thirty-first-day-of-December~~ June thirtieth of the
33 year in which the tax books containing the same were first
34 placed in the hands of the county treasurer, and the board
35 of supervisors at the ~~January~~ July meeting may declare such

1 tax unavailable, and when so declared by the board, the amount
2 shall be credited to the treasurer by the auditor as
3 unavailable and he shall apportion such tax among the funds
4 to which it belongs.

5 Sec. 76. Section four hundred forty-five point twenty-
6 nine (445.29), Code 1971, is amended to read as follows:

7 445.29 LIEN OF PERSONAL TAXES. All poll taxes and taxes
8 due from any person upon personal property shall, for a period
9 of one year following ~~December-31~~ June thirtieth of the year
10 of levy, be a lien upon any and all real estate owned by such
11 person or to which he may acquire title and situated in the
12 county in which the tax is levied. From and after the
13 expiration of said one year said taxes shall be a lien on
14 all such real estate for an additional period of nine years
15 provided said taxes are entered upon the delinquent personal
16 tax list as provided by law. But in no instance shall said
17 taxes be a lien after the expiration of ten years from ~~December~~
18 ~~31~~ June thirtieth of the year in which levied. This section
19 shall apply to all poll taxes and to all taxes on personal
20 property whether levied prior or subsequent to the time this
21 section takes effect. Personal property taxes, together with
22 any interest, penalty, or costs, shall be a lien in favor
23 of the county upon all the taxable personal property and
24 rights to property belonging to the taxpayer, such lien to
25 relate back to and exist from ~~the July first day of January~~
26 of the year in which such personal property is assessed.
27 Such a lien shall not be effective or applicable, however,
28 as against the rights of purchasers or mortgagees who acquired
29 an interest in or lien against real estate owned by the
30 resident against whom such tax is assessed before the date
31 that the treasurer files notice of such lien.

32 Sec. 77. Section four hundred forty-five point thirty
33 (445.30), Code 1971, is amended to read as follows:

34 445.30 LIEN BETWEEN VENDOR AND PURCHASER. As against
35 a purchaser, such liens shall attach to real estate on and

1 after ~~the-thirty-first-day-of-December~~ June thirtieth in each
2 year.

3 Sec. 78. Section four hundred forty-five point thirty-
4 six (445.36), Code 1971, is amended to read as follows:

5 445.36 PAYMENT--INSTALLMENTS. No demand of taxes shall
6 be necessary, but it shall be the duty of every person sub-
7 ject to taxation to attend at the office of the treasurer,
8 at some time between the first Monday in ~~January~~ July and
9 ~~the September~~ first ~~day-of-March~~ following, and pay his taxes
10 in full, or one-half thereof before ~~the September~~ first day
11 ~~of-March~~ succeeding the levy, and the remaining half before
12 ~~the March~~ first ~~day-of-September~~ following.

13 Sec. 79. Section four hundred forty-five point thirty-
14 seven (445.37), Code 1971, is amended to read as follows:

15 445.37 WHEN DELINQUENT. In all cases where the half of
16 any taxes has not been paid before ~~the October~~ first ~~day-of~~
17 ~~April~~ succeeding the levy, the amount thereof shall become
18 delinquent from ~~the October~~ first ~~day-of-April~~ after due;
19 and in case the second installment is not paid before ~~the~~
20 April first ~~day-of-October~~ succeeding its maturity, it shall
21 become delinquent from ~~the April~~ first ~~day-of-October~~ after
22 due.

23 Sec. 80. Section four hundred forty-five point thirty-
24 nine (445.39), Code 1971, is amended to read as follows:

25 445.39 INTEREST AS PENALTY. If the first installment
26 of taxes shall not be paid by ~~April-4~~ October first, said
27 installment shall become due and draw interest, as a penalty,
28 of three-fourths of one percent per month until paid, from
29 ~~the October~~ first ~~day-of-April~~ following the levy; and if
30 the last half shall not be paid by ~~October-4~~ April first
31 following such levy, then a like interest shall be charged
32 from the date such last half became delinquent.

33 Sec. 81. Section four hundred forty-five point forty
34 (445.40), Code 1971, is amended to read as follows:

35 445.40 PENALTY ON PERSONAL TAXES. On all personal taxes

1 not paid on or before the first Monday in ~~December~~ June a
2 penalty of five percent shall be added and collected in
3 addition to the three-fourths of one percent per month penalty
4 herein provided; and the tax with all penalties shall be
5 collected at the same time and in the same manner.

6 Sec. 82. Section four hundred forty-five point forty-three
7 (445.43), Code 1971, is amended to read as follows:

8 445.43 LIEN ON MIGRATORY PERSONAL PROPERTY--MATURITY OF
9 TAX. A lien for the tax upon said property as herein provided
10 shall relate back to and exist from ~~the July first day of~~
11 ~~January~~ of the year for which it is assessed, and if anyone
12 seeks to remove the said property from the county before the
13 tax for said year shall be paid, the tax shall immediately
14 become due and collectible.

15 Sec. 83. Section four hundred forty-five point fifty-one
16 (445.51), Code 1971, is amended to read as follows:

17 445.51 CURRENT TAXES--WHEN DELIVERED FOR COLLECTION.
18 In no case shall delinquent taxes of the current fiscal year
19 be turned over for collection, whether designated by the board
20 or otherwise, before ~~the May first day of November~~. The
21 provisions of this section shall not apply to counties having
22 a population of eighty thousand or more.

23 Sec. 84. Section four hundred forty-six point seven
24 (446.7), unnumbered paragraph one (1), Code 1971, is amended
25 to read as follows:

26 Annually, on the first Monday in ~~December~~ June the treasurer
27 shall offer at his office at public sale all lands, town lots,
28 or other real property on which taxes of any description for
29 the preceding fiscal year or years are delinquent, which sale
30 shall be made for the total amount of taxes, interest, and
31 costs due and unpaid thereon, including all prior suspended
32 taxes, provided, however, that no property, against which
33 the county holds a tax sale certificate, shall be offered
34 or sold. No interest or penalty on suspended taxes shall
35 be included in the sale price, except that six percent interest

1 per annum from the date of suspension shall be included as
2 to taxes suspended under the provisions of section 427.8.

3 Sec. 85. Section four hundred forty-six point twenty-eight
4 (446.28), Code 1971, is amended to read as follows:

5 446.28 SUBSEQUENT SALE. If, from neglect of officers
6 to make returns, or other good cause, real estate cannot be
7 advertised and offered for sale on the first Monday of ~~December~~
8 June, the treasurer shall make the sale on the first Monday
9 of the next succeeding month in which the required notice
10 can be given.

11 Sec. 86. Section four hundred forty-seven point two
12 (447.2), Code 1971, is amended to read as follows:

13 447.2 NONALLOWABLE PENALTIES. The penalty for nonpayment
14 of taxes of any subsequent year or years shall not attach,
15 unless the same shall have remained unpaid until the October
16 ~~first day-of-April~~ after they become due and have become
17 delinquent, nor shall said penalties apply to taxes voted
18 in aid of the construction of any railroad.

19 Sec. 87. Section four hundred forty-eight point two
20 (448.2), unnumbered paragraph two (2), Code 1971, is amended
21 to read as follows:

22 KNOW ALL MEN BY THESE PRESENTS, that the following described
23 real estate, viz.: (Here follows the description), situated
24 in the county of and state of Iowa, was subject to
25 taxation for the year (or years) A.D., and the taxes
26 assessed thereon for the year (or years) aforesaid remained
27 due and unpaid at the date of the sale hereinafter named;
28 and the treasurer of said county, having on the day
29 of, A.D., by virtue of the authority in him
30 vested by law, at (an adjournment of) the sale begun and
31 publicly held on the first Monday of ~~December~~ June, A.D.
32, exposed to public sale at the office of the county
33 treasurer in the county aforesaid, in substantial conformity
34 with all the requirements of the statute, the real property
35 above described, for the payment of the taxes, interest and

1 costs then due and remaining unpaid on said property, and
 2 at the time and place aforesaid A B, of the
 3 county of and state of, having offered to
 4 pay the sum of dollars and cents, being the
 5 whole amount of taxes, interest and costs then due and remain-
 6 ing unpaid on said property, for (here follows the descrip-
 7 tion of the property sold) which was the least quantity bid
 8 for, and payment of said sum having been made by him to said
 9 treasurer, the property was stricken off to him at that price;
 10 and the said A B did, on the day of
 11, A.D., duly assign the certificate of
 12 the sale of the property as aforesaid and all his right, title
 13 and interest to said property to E F of the
 14 county of and state of; and by the affidavit
 15 of, filed in said treasurer's office on the day
 16 of, A.D., it appears that notice has been given
 17 more than ninety days before the execution of these presents
 18 to and of the expiration of the time of
 19 redemption allowed by law; and three years having elapsed
 20 since the date of said sale, and said property having not
 21 been redeemed therefrom:

22 Sec. 88. Section four hundred fifty-two point six (452.6),
 23 Code 1971, as amended by chapter two hundred nineteen (219),
 24 section one (1), Acts of the Sixty-fourth General Assembly,
 25 First Session, is amended to read as follows:

26 452.6 SETTLEMENT WITH TREASURER. At the meetings in
 27 ~~January~~ July and ~~July~~ January of each year, the board of
 28 supervisors shall make a full and complete settlement with
 29 the treasurer, and shall certify to the state comptroller
 30 all credits to him for double or erroneous assessments and
 31 unavailable taxes, and all dues for state revenue, interest,
 32 or delinquent taxes, sales of land, peddlers' licenses, and
 33 other dues, the amounts collected therefor, and revenues still
 34 delinquent, each year to itself, which reports shall be
 35 forwarded by mail.

1 Sec. 89. Section four hundred fifty-five point sixty-one
2 (455.61), Code 1971, is amended to read as follows:
3 455.61 FUNDS--DISBURSEMENT--INTEREST. Such taxes when
4 collected shall be kept in a separate fund known as the county
5 drainage or levee fund and shall be paid out only for pur-
6 poses properly connected with and growing out of the county
7 drainage and levee districts on order of the board. The
8 auditor shall continue to keep a record of each of the drain-
9 age and levee district's funds so as to accurately reflect
10 the financial condition of each such district account. The
11 treasurer, on order of the board of supervisors, shall invest
12 such funds not immediately needed for current operating
13 expenses in United States government bonds, in time certifi-
14 cates of deposit, in savings accounts in such banks as the
15 board shall approve, in the interest bearing obligations of
16 the drainage and levee districts of the county, or as provided
17 by chapter 453. Interest collected by the treasurer on the
18 funds so invested shall be deposited in the county drainage
19 or levee fund, and on ~~January-4~~ July first of each year the
20 auditor shall apportion and credit such interest to each
21 drainage or levee district account in the proportion which
22 the average credit balance of each district bears to the
23 average balance of the county drainage or levee fund. The
24 averages to be ascertained shall be the averages of the bal-
25 ances existing on the first of each month during the ~~calen-~~
26 dar fiscal year immediately preceding. Interest and penal-
27 ties collected on drainage or levee district taxes shall be
28 credited to the district for which the taxes are being
29 collected. This section shall not be construed so as to permit
30 expenditures in behalf of any district in excess of its share
31 of the county drainage or levee fund. The provisions of this
32 section shall not apply to drainage and levee districts under
33 trustee management unless the trustees consent thereto, and
34 in the absence of such consent section 462.29 shall apply.
35 Sec. 90. Section four hundred fifty-five point sixty-four

1 (455.64), subsection two (2), Code 1971, is amended to read
2 as follows:

3 2. To pay such assessments in not less than ten nor more
4 than twenty equal installments, the number to be fixed by
5 the board and interest at the rate fixed by the board, not
6 exceeding seven percent per annum. One such installment shall
7 be payable at the ~~March~~ September semiannual taxpaying date
8 in each year; provided, however, that the county treasurer
9 shall, at the ~~March~~ September semiannual taxpaying date,
10 require only the payment of a sufficient portion of the
11 assessments to meet the interest and the amount maturing on
12 bonds or certificates prior to the regular time for the pay-
13 ment of the second installment of taxes and the balance shall
14 be collected with such second installment and without penalty.

15 Sec. 91. Section four hundred fifty-five point sixty-seven
16 (455.67), Code 1971, is amended to read as follows:

17 455.67 LIEN OF DEFERRED INSTALLMENTS. No deferred install-
18 ment of the amount assessed as between vendor and vendee,
19 mortgagor and mortgagee shall become a lien upon the property
20 against which it is assessed and levied until ~~the-thirty-first~~
21 ~~day-of-December~~ June thirtieth of the ~~year-next~~ preceding
22 ~~that~~ fiscal year in which it is due and payable.

23 Sec. 92. Chapter one hundred sixty-five (165), section
24 twenty-two (22), Acts of the Sixty-fourth General Assembly,
25 First Session, is repealed.

26 EXPLANATION

27 This Act changes the budget year of cities and towns,
28 counties, and other political subdivisions from a year be-
29 ginning January 1 and ending December 31 to a year beginning
30 July 1 and ending June 30. The fiscal year beginning January
31 1, 1973 is extended to last for eighteen months and July 1,
32 1974 and each July first thereafter begins a new fiscal year.
33 Assessment dates have not been changed.

34
35

LSB3553CF
dd/cc/1

SENATE FILE 1125

1 Amend Senate File 1125 as follows:

2 1. Page 2, line 7, by inserting after the word "Act"
3 the words ", except sections fifty-one (51) through
4 fifty-eight (58), inclusive, and sections ninety (90)
5 and ninety-one (91) of this Act,".

6 2. Page 2, line 11, by inserting after the period
7 the following new sentence:

8 "Sections fifty-one (51) through fifty-eight (58),
9 inclusive, and sections ninety (90) and ninety-one (91)
10 of this Act, shall become effective December 1, 1974,
11 with respect to all special assessments levied after
12 December 1, 1974, or bonds issued in anticipation of
13 the payment of such assessments."

14 3. Page 2, by inserting after line 15 the following
15 new sentence:

16 "For the purpose of this Act, the term school dis-
17 trict, when applicable, shall apply to merged area
18 schools and joint county systems."

19 4. Page 5, by inserting after line 29 the following
20 new sections:

21 "Sec. _____. In the event that funds are not
22 available during the extended fiscal year for cities,
23 counties, and other political subdivisions
24 to make their legal and timely payments upon the
25 principal or interest of any special assessment or

PAGE 2

1 general obligation bonds as due by reason of the tax
2 collection periods established in this Act, then the
3 affected city, county, or other political
4 subdivision shall transfer funds from any other source
5 to meet this obligation, notwithstanding any other
6 statute. Any such funds so transferred shall be
7 repayable from the general tax collections or applicable
8 special assessment collections, when received. This
9 section shall not be printed as a permanent part of
10 the Code and shall be printed in the session laws only."

11 "Sec. _____. Any new construction or reconstruction
12 or additions to existing structures that are started,
13 partial or additional construction accomplished thereon,
14 or completed after January 1, 1973 shall be valued,
15 assessed, and placed upon the tax rolls during the
16 extended fiscal year and the initial fiscal year
17 thereafter upon January 1, 1974, July 1, 1974, and Jan-
18 uary 1, 1975 and thereafter as provided by law. Any
19 taxpayer who desires to contest or protest the valua-
20 tions so placed upon his property, shall pay the tax
21 due thereon upon the valuation and assessment as made,
22 under protest. Such taxpayer shall, thereafter, have

23 the right to file a protest or appeal of such valua-
24 tions or assessments with the appropriate tax review
25 board during the calendar year 1974 or 1975, as pro-

PAGE 3

1 vided by law, any other statute limiting the time limit
2 for such appeal or protest to the contrary notwith-
3 standing. If the appropriate review board or court
4 reduces or eliminates the valuation or assessment in
5 favor of the taxpayer, the taxing body or bodies that
6 received the increased revenue or revenues by reason
7 of the increased valuation or assessment, shall repay
8 to the taxpayer the difference between the revenue
9 actually raised and that which would have been raised
10 upon the basis of the lower or eliminated valuation.
11 In the event that the appropriate board of review or
12 court raises the valuation previously set by the as-
13 sessor, the taxpayer shall immediately pay to the
14 treasurer for distribution to the appropriate taxing
15 bodies the difference between what the taxpayer actually
16 paid and what he should have paid by reason of the
17 increased valuation or assessment. This section granting
18 additional time to a taxpayer to appeal or protest the
19 valuation or assessment of his property shall be
20 effective for the calendar years 1974 and 1975, only.
21 The taxing bodies to which the extended fiscal year
22 applies shall take into consideration the growth of
23 their tax base which reasonably will occur by reason
24 of this section and shall determine their levy
25 accordingly. This section shall not be printed as a

PAGE 4

1 permanent part of the Code and shall be printed in the
2 session laws only."
3 5. Page 9, line 23, by inserting after the period
4 the following new sentence:
5 "However, the governing authority of a political
6 subdivision may adjust any levy of taxes made under
7 the provisions of this section prior to July 1, 1975,
8 for the purpose of adjusting the annual levies and
9 collections in accordance with the provisions of this
10 Act and the extended fiscal year provided herein."
11 6. By renumbering sections and correcting internal
12 references as necessary.

Filed - *admitted 2-17-72 (420)*
February 16, 1972

By GAUDINEER, KEITH and POTTER

SENATE FILE 1125

- 1 Amend Senate File 1125 as follows:
2 1. Page 2, line 6, by inserting after the word "end-
3 ing" the words "the following".
4 2. Page 2, line 21, by inserting after the word
5 "end" the words "the following".
6 3. Page 2, line 30, by inserting after the word
7 "on" the words "the following".
8 4. Page 2, line 30, by inserting after the period
9 the following:
10 "The provisions relating to the budget for the ex-
11 tended fiscal year shall apply to only those cities
12 and towns, counties, and other political subdivisions
13 which are on the effective date of this Act operating
14 on a calendar year budget. If any cities and towns,
15 counties, or other political subdivisions are operating
16 on a budget for a fiscal year commencing on July first
17 and ending on the following June thirtieth, the extended
18 fiscal year budget shall not apply."
19 5. Page 3, line 5, by inserting after the word
20 "limitation" the words ", including those for emergency
21 levies,".
22 6. Page 3, line 35, by striking the words "not be
23 collected, and the" and inserting in lieu thereof the
24 words "be cancelled, void, not spread, and never
25 collected".

PAGE 2

- 1 7. Page 4, by striking lines 1 and 2.
2 8. Page 4, line 34, by inserting after the period
3 the following new sentence:
4 "However, if the total amount of loans approved by
5 the state appeal board exceeds eighty percent of the
6 amount deposited in the permanent school fund, the state
7 comptroller shall reduce the amount of each school dis-
8 trict's approved loan proportionately so that the total
9 amount loaned shall not exceed eighty percent of the
10 permanent school fund."
11 9. Page 5, by inserting after line 29, the follow-
12 ing new section:
13 "Sec. ____ . EXISTING OBLIGATIONS. No state aid,
14 grant or reimbursement of moneys paid or required to
15 be paid shall be eliminated or changed irrespective
16 of the extended fiscal year. No money owed to any
17 political subdivision for any improvement shall be
18 eliminated or changed, irrespective of the extended
19 fiscal year."
20 10. Page 8, line 6, by inserting after the word
21 "cash" the words "and unencumbered".
22 11. Page 11, by striking lines 22 through 35, inclu-
23 sive.
24 12. Page 12, by striking lines 1 through 6, inclu-
25 sive.

PAGE 3

1 13. Page 16, by inserting after line 6, the following
2 new paragraph:
3 "For the extended fiscal year commencing January
4 1, 1974 and ending June 30, 1975, the board of
5 supervisors may in December, 1974, by resolution, compute
6 the salaries of all county officers whose salaries are
7 based on population or taxable valuation of the county,
8 or both, and effect any changes so indicated commencing
9 January 1, 1975."

10 14. Page 16, by striking line 19 and inserting in
11 lieu thereof the word "current year,".

12 15. Page 16, by inserting after line 33, the
13 following new paragraph:

14 "For the extended fiscal year commencing January
15 1, 1974 and ending June 30, 1975, the board of
16 supervisors no later than January 31, 1974, shall
17 appropriate by resolution such amounts as are deemed
18 necessary for each of the different county officers
19 and departments, and shall specify from which of the
20 different county funds established by law the
21 appropriated sums shall be derived. The appropriations
22 to each separate county office or department shall be
23 itemized in the manner that the accounts are itemized
24 on the records of the county auditor."

25 17. Page 17, by inserting after line 6 the following

PAGE 4

1 new section:

2 "Sec. ____ Section three hundred forty-three point
3 eleven (343.11), Code 1971, is amended by adding the
4 following new subsection:

5 Contracts let on the basis of the budget submitted
6 pursuant to section three hundred nine point ninety-
7 three (309.93) of the Code."

8 18. By renumbering sections as necessary.

Filed - *adapted 2/16/72 - (43)*
February 15, 1972

By COMMITTEE ON WAYS AND MEANS

Senate

- 1 Amend Senate File 1125 as follows:
- 2 1. Page 2, lines 6 and 7, by striking the words
- 3 and figures "six (6) through one hundred twenty-four
- 4 (124)" and inserting in lieu thereof the words and
- 5 figures "nine (9) through ninety-two (92)".
- 6 2. Page 2, lines 10 and 11, by striking the
- 7 words and figures "six (6) through one hundred
- 8 twenty-four (124)" and inserting in lieu thereof
- 9 the words and figures "nine (9) through ninety-
- 10 two (92)".
- 11 3. Page 5, line 27, by inserting after the
- 12 word "for" the words "cities and towns, counties
- 13 and other political subdivisions operating under".
- 14 4. Page 5, line 29, by inserting after the
- 15 word "tax" the word "credit".
- 16 5. Page 10, line 2, by striking the word
- 17 "December" and inserting in lieu thereof the
- 18 word "January".
- 19 6. Page 10, line 4, by inserting after the
- 20 figure "34" the words "the following".
- 21 7. Page 16, line 25, by striking the words
- 22 "June thirtieth" and inserting in lieu thereof
- 23 the words "July thirty-first".

PAGE 2

- 1 8. Page 17, line 10, by inserting after the word
- 2 "each" the word "fiscal".

Filed and adopted By KEITH
February 15, 1972

- 1 Amend Senate File 1125 as follows:
- 2 1. Page 2, line 2, by striking the word, "and
- 3 towns".
- 4 2. Page 2, line 20, by striking the words, "and
- 5 towns".
- 6 3. Page 2, line 27, by striking the words, "and
- 7 towns".
- 8 4. Page 3, line 10, by striking the words, "and
- 9 towns"

Filed *Senate 2-17-72* By GAUDINEER
February 16, 1972

House

- 1 Amend Senate File 1125, page 9, by striking from line
- 2 28 the word "December" and inserting in lieu thereof
- 3 the word "February".

Offered from the floor and lost By WELDEN of Hardin
February 22, 1972