

FILED APR 6 1971

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SENATE FILE

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By COMMITTEE ON WAYS AND MEANS
(Committee on Schools)

Passed Senate, Date 4-15-71

Passed House, Date 5-6-71

Vote: Ayes 35 Nays 0

Vote: Ayes 80 Nays 0

Approved 5-14-71

A BILL FOR

1 An Act relating to property tax levies for the basic school
2 tax in Ida, Johnson, and Kossuth counties.

3 WHEREAS, section four hundred forty-two point eight (442.8),
4 Code 1971, provides for distribution of forty percent of bud-
5 get review committee limitations to school districts not so
6 limited; and

7 WHEREAS, all school districts in Ida, Johnson, and Kossuth
8 counties were so limited; and

9 WHEREAS, administration of the formula under the above
10 circumstances caused excess amounts to be raised in each of
11 the above-named counties without provision for distribution
12 of the excess amounts; and

13 WHEREAS, corrective measures are required in these three
14 counties; NOW THEREFORE,

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

16 Section 1. The maximum dollar amount of property tax which
17 may be distributed from the county basic school tax to the
18 schools of Ida county for the 1970-71 school year is five
19 hundred forty-three thousand six hundred forty-six (543,646)
20 dollars. Because five hundred ninety thousand five hundred
21 forty-eight (590,548) dollars was levied and is being col-
22 lected in 1971, there exists an excess amount in the county
23 basic school tax equalization fund totaling forty-six thou-
24 sand nine hundred two (46,902) dollars. Because each school
25 district is limited for the 1971-72 school year to the amount

1 of property tax revenue it received for the 1970-71 school
2 year, the excess amount levied shall be subtracted from the
3 maximum amount which may be distributed for the 1971-72 school
4 year, resulting in the amount of four hundred ninety-six
5 thousand seven hundred forty-four (496,744) dollars which
6 is the amount to be raised by the uniform basic school tax
7 levy in the Ida county basic school tax unit in 1971, col-
8 lectible in 1972.

9 Sec. 2. The maximum dollar amount of property tax which
10 may be distributed from the county basic school tax to the
11 schools of Johnson county for the 1970-71 school year is three
12 million two hundred fifty-three thousand four hundred sixty-
13 six (3,253,466) dollars. Because three million five hundred
14 ninety-six thousand one hundred forty (3,596,140) dollars
15 was levied and is being collected in 1971, there exists an
16 excess amount in the county basic school tax equalization
17 fund totaling three hundred forty-two thousand six hundred
18 seventy-four (342,674) dollars. Because each school district
19 is limited for the 1971-72 school year to the amount of
20 property tax revenue it received for the 1970-71 school year,
21 the excess amount levied shall be subtracted from the maximum
22 amount which may be distributed for the 1971-72 school year,
23 resulting in the amount of two million nine hundred ten thou-
24 sand seven hundred ninety-two (2,910,792) dollars which is
25 the amount to be raised by the uniform basic school tax levy
26 in the Johnson county basic school tax unit in 1971, collect-
27 ible in 1972.

28 Sec. 3. The maximum dollar amount of property tax which
29 may be distributed from the county basic school tax to the
30 schools of Kossuth county for the 1970-71 school year is three
31 hundred twenty-five thousand two hundred seventy (325,270)
32 dollars. Because four hundred thousand two hundred eighty-
33 eight (400,288) dollars was levied and is being collected
34 in 1971, there exists an excess amount in the county basic
35 school tax equalization fund totaling seventy-five thousand

1 one hundred eight (75,108) dollars. Because each school
2 district is limited for the 1971-72 school year to the amount
3 of property tax revenue it received for the 1970-71 school
4 year, the excess amount levied shall be subtracted from the
5 maximum amount which may be distributed for the 1971-72 school
6 year, resulting in the amount of two hundred fifty thousand
7 one hundred sixty-two (250,162) dollars which is the amount
8 to be raised by the uniform basic school tax levy in the
9 Kossuth county basic school tax unit in 1971, collectible
10 in 1972.

11 EXPLANATION

12 As indicated in the introductory paragraphs of this bill,
13 all of the school districts in three counties were limited
14 last year by the school budget review committee, and so no
15 school was available to receive the amounts limited as pro-
16 vided in section 442.8. Each of the counties now has these
17 funds available and should use them to reduce the county basic
18 school levy for this year.

19 This bill provides that because each of the three counties
20 may budget and receive only the amounts they were permitted
21 to spend last year, they may levy this year only the amounts
22 they were permitted to spend last year less the amounts on
23 hand in the county funds because of last year's limitations.

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