

- 2/6, Pass per 2492 3/15

HOUSE FILE 1028

JAN 18 1974

By COMMITTEE ON WAYS AND MEANS

Place On Calendar

Passed House per Conference Committee Report
4-29-74 (2189)
90-0

Passed Senate per Conference Comm. Report
4-29-74 (1702)
44-0

Passed House, Date 1-31-74 (270)

Passed Senate, Date 3-21-74 (941)
Failed 3/21/74

Vote: Ayes 95 Nays 2

Vote: Ayes 24 Nays 33

Approved _____

5-28-74
motion to reconsider filed and prevailed 3/21

A BILL FOR

Conference Committee printed
on reverse side

1 An Act authorizing the state comptroller to advance from the
2 road use tax fund, the beer and liquor control fund, the
3 municipal assistance fund, state aid to merged areas, state
4 aid for special education, and state foundation aid, to cities,
5 counties, school districts, and merged areas the principal
6 and interest on general obligation bonds when there are not
7 sufficient funds on hand to pay such obligations when due
8 because of a delay in the collection of tax money levied for
9 the purpose of payment of such obligations; authorizing the
10 state comptroller to pay interest on late payments to political
11 subdivisions; changing effective dates; providing for an
12 exception to the annual millage limitation during the extended
13 fiscal year period; clarifying provisions relating to and
14 delaying the date for tax sales; providing a uniform millage
15 levy for the extended fiscal year period and for subsequent
16 adjustments of the millage rate as a result; clarifying provi-
17 sions relating to the homestead tax credit, military service
18 tax exemption, and personal property tax credit for the extended
19 fiscal year; insuring the continuous collection of taxes which
20 result from a levy approved by an election; delaying the date
21 the compilation of budget estimates must be completed; providing
22 adjustments to the levy of taxes; changing dates for completion
23 of assessment lists and taxation of weed eradication; relating
24 to the encumbrance of funds; changing the dates in conflicting
25 statutes; changing the dates of county engineers' reports to

1 the highway commission, the distribution of the municipal
2 assistance fund, certification of assessed valuation of school
3 districts, and attachment of liens allowing merged areas to
4 increase millage limitations under certain conditions; and
5 legalizing certain actions.

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

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Conference Committee 3/29

*Senator Potter, Hansen,
Junius Swingle, Scott
(5-1092)*

*Representatives Little, Brewster,
Ferguson, Readinger, Wychoff
(H-1355)*

1 Section 1. Acts of the Sixty-fourth General Assembly,
2 1972 Session, chapter one thousand twenty (1020), section
3 ten (10), is amended to read as follows:

4 Sec. 10. NEW SECTION. In the event that funds are not
5 available during the extended fiscal year or in any fiscal
6 year as provided in this chapter ~~for cities, counties, and~~
7 ~~other political subdivisions~~ to make their legal and timely
8 payments upon the principal or interest of any special assess-
9 ment or general obligation bonds as due by reason of the tax
10 collection periods established in this Act, then the affected
11 city, county, or other political subdivision shall transfer
12 funds from any other source to meet this obligation, notwith-
13 standing any other statute. Any such funds so transferred
14 shall be repayable from the general tax collections or ap-
15 plicable special assessment collections, when received. ~~This~~
16 ~~section shall not be printed as a permanent part of the Code~~
17 ~~and shall be printed in the session laws only.~~

18 The state comptroller may advance funds from any moneys
19 in the road use tax fund, created in section three hundred
20 twelve point one (312.1) of the Code, from the beer and liquor
21 control fund, established in section one hundred twenty-three
22 point fifty-three (123.53) of the Code, from the municipal
23 assistance fund, created in section four hundred five point
24 one (405.1) of the Code, from the state aid to be paid to
25 merged areas pursuant to chapter one hundred ten (110), Acts
26 of the Sixty-fifth General Assembly, 1973 Session, from funds
27 appropriated to the department of public instruction for
28 distribution to local school districts pursuant to section
29 two hundred eighty-one point eleven (281.11) of the Code,
30 and from state foundation aid as defined in section four
31 hundred forty-two point one (442.1) of the Code, to the public
32 official charged with the duty of making payment of the prin-
33 cipal and interest of general obligation bonds of cities,
34 counties, school districts and merged areas when such payment
35 cannot be made when due from current funds on hand or because

1 of a delay in the collection of taxes which have been levied,
2 pursuant to section seventy-six point two (76.2) of the Code.
3 Any advance shall be made by the state comptroller within
4 five working days after the receipt of a certified statement
5 from the public official charged with the duty of making
6 payment, specifying the principal and interest which is due
7 and any other information the state comptroller may require.
8 The state comptroller shall credit any advance made under
9 this section against any future advance to that city, county,
10 merged area or school district until reimbursement has been
11 made by the city, county, merged area or school district for
12 the full amount of the advance. Any funds advanced from the
13 road use tax fund shall be used only for those purposes stated
14 in chapter three hundred twelve (312) of the Code.

15 Sec. 2. Acts of the Sixty-fourth General Assembly, 1972
16 Session, chapter one thousand twenty (1020), is amended by
17 adding the following new section:

18 NEW SECTION. All payments and advances of funds by the
19 state comptroller to cities, counties, and other political
20 subdivisions shall be made within five working days after
21 proper application has been made. If no application is
22 required, payment shall be made no later than the date provided
23 by law. If payment is not made within the time specified
24 in this section, the state comptroller shall pay interest
25 from the date payment should have been made at the rate of
26 interest paid on state public funds pursuant to section four
27 hundred fifty-three point six (453.6) of the Code on that
28 date.

29 Sec. 3. Section twenty-four point seventeen (24.17), Code
30 1971, as amended by Acts of the Sixty-fourth General Assembly,
31 1972 Session, chapter one thousand twenty (1020), section
32 fifteen (15), and chapter one thousand twenty-one (1021),
33 section one (1), is amended by striking the section and in-
34 serting in lieu thereof the following:

35 24.17 BUDGETS CERTIFIED. The local budgets of the various

1 political subdivisions, except for local school districts,
2 shall be certified by the chairman of the certifying board
3 or levying board, as the case may be, in duplicate to the
4 county auditor not later than March fifteenth of each year
5 on blanks prescribed by the state board, and according to
6 the rules and instruction which shall be furnished all certi-
7 fying and levying boards in printed form by the state board.
8 The local budgets of local school districts shall be certified
9 not later than February fifteenth in the same manner as local
10 budgets of the various political subdivisions are certified.

11 One copy of the budget shall be retained on file in his
12 office by the county auditor and the other shall be certi-
13 fied by him to the state board.

14 Sec. 4. Acts of the Sixty-fourth General Assembly, 1972
15 Session, chapter one thousand twenty (1020), section one (1),
16 is amended to read as follows:

17 Section 1. PURPOSE AND EFFECTIVE DATE. The purpose of
18 this Act is to change the budget year of cities, counties,
19 and all other political subdivisions of the state from a
20 calendar year beginning January first and ending December
21 thirty-first to a fiscal year beginning July first and ending
22 the following June thirtieth. The provisions of sections
23 ~~twelve-(12)-through-ninety-four-(94)-of-this-Act, except~~
24 ~~sections-fifty-three-(53)-through-sixty-(60), inclusive, and~~
25 ~~sections-ninety-two-(92)-and-ninety-three-(93)~~ thirteen (13),
26 fourteen (14), seventeen (17), twenty-two (22), twenty-seven
27 (27), thirty (30), thirty-two (32), thirty-three (33), thirty-
28 four (34), thirty-seven (37) through forty (40), inclusive,
29 forty-two (42), forty-three (43), forty-eight (48), forty-
30 nine (49), sixty-one (61) through sixty-five (65), inclusive,
31 sixty-seven (67), seventy-one (71), seventy-two (72), seventy-
32 four (74), seventy-five (75), seventy-seven (77), eighty (80)
33 through eighty-three (83), inclusive, eighty-five (85) through
34 ninety-one (91), inclusive, and ninety-four (94) of this Act,
35 shall become effective July 1, 1975 ~~except that budget~~

1 ~~procedures necessary for implementation of the fiscal year~~
2 ~~budget shall be in effect as otherwise provided in sections~~
3 ~~twelve (12) through ninety-four (94) of this Act. Sections~~
4 ~~fifty-three (53) through sixty (60), inclusive, and sections~~
5 ~~ninety-two (92) and ninety-three (93)~~ twelve (12), fifteen
6 (15), sixteen (16), eighteen (18) through twenty-one (21),
7 inclusive, twenty-three (23) through twenty-six (26),
8 inclusive, twenty-eight (28), twenty-nine (29), thirty-one
9 (31), thirty-five (35), thirty-six (36), forty-one (41),
10 forty-four (44), forty-five (45), forty-six (46), forty-seven
11 (47), fifty (50), fifty-one (51), fifty-two (52) through sixty
12 (60), inclusive, sixty-six (66), sixty-eight (68), sixty-nine
13 (69), seventy (70), seventy-three (73), seventy-six (76),
14 ninety-two (92) and ninety-three (93) of this Act, shall
15 become effective December 1, 1974, with respect to all special
16 assessments levied after December 1, 1974, ~~or~~ bonds issued
17 in anticipation of the payment of such assessments and budget
18 procedures necessary for the implementation of the fiscal
19 year budget. Sections seventy-eight (78), seventy-nine (79),
20 and eighty-four (84) of Acts of the Sixty-fourth General
21 Assembly, 1972 Session, chapter one thousand twenty (1020),
22 shall be effective upon publication as provided in section
23 thirty-seven (37) of this Act. In order to implement the
24 provisions of this Act there shall be an extended calendar
25 budget year commencing January 1, 1974 and ending June 30,
26 1975. Budgets for this period of time shall be as provided
27 in section three (3) of this Act. For the purpose of this
28 Act, the term political subdivision includes school districts.
29 For the purpose of this Act, the term school district, when
30 applicable, shall apply to merged area schools and joint
31 county systems.

32 Sec. 5. Acts of the Sixty-fourth General Assembly, 1972
33 Session, chapter one thousand twenty (1020), section three
34 (3), unnumbered paragraph three (3), is amended to read as
35 follows:

1 For the extended fiscal year, budgets shall be prepared
2 in the same manner as prepared for a calendar year, except
3 that they shall include estimated expenditures for the ex-
4 tended year of eighteen months. The amounts certified by
5 the various taxing districts to the county auditor shall be
6 for the extended year of eighteen months. The county auditor
7 shall cause the taxes to be levied for the extended eighteen-
8 month period in the same manner as previously accomplished
9 under a twelve-month period, and based on the property tax
10 valuations of January 1, 1973. Any annual millage limitation,
11 including those for emergency levies, applicable to the tax-
12 ing districts otherwise provided by law shall for this ex-
13 tended period be increased by the fifty percent, except that
14 the fifty percent allowable increase shall not apply if the
15 limitation is waived by the levying board of the political
16 subdivision and approved by the state appeal board after the
17 levying board has presented evidence to the state appeal board
18 that either insufficient funding or overfunding of the budget
19 of the political subdivision will result, due to the unequal
20 expense payments of the political subdivision between the
21 first half and the last half of a calendar year.

22 Sec. 6. Acts of the Sixty-fourth General Assembly, 1972
23 Session, chapter one thousand twenty (1020), section three
24 (3), unnumbered paragraph five (5), is amended to read as
25 follows:

26 All statutes relating to delinquencies, liens, ~~tax-sales,~~
27 and the like shall be in full force and effect, except that
28 applicable dates shall be extended for the same manner as
29 the payment dates. The tax sale for the extended fiscal year
30 period shall be conducted on June 16, 1975 pursuant to the
31 provisions of chapter four hundred forty-six (446) of the
32 Code.

33 Sec. 7. Acts of the Sixty-fourth General Assembly, 1972
34 Session, chapter one thousand twenty (1020), section three
35 (3), is amended by adding the following new unnumbered para-

1 graphs before the last unnumbered paragraph:

2 NEW UNNUMBERED PARAGRAPHS. The county auditor may use
3 a uniform levy for the extended fiscal year period in order
4 to achieve three equal installments specified in this sec-
5 tion. Any overfunding or underfunding of budgets for political
6 subdivisions previously operating on a fiscal year commencing
7 July first and ending June thirtieth shall be adjusted in
8 the succeeding fiscal years and the millage rate shall be
9 established accordingly.

10 The verified statement and designation of homestead, claimed
11 by a person who desires to avail himself of the homestead
12 tax credit or the homestead tax credit to the elderly or
13 disabled pursuant to section four hundred twenty-five point
14 two (425.2) of the Code, and delivered to the assessor dur-
15 ing the period commencing January 1, 1973 and ending July
16 1, 1973, shall be applicable to taxes levied for the extended
17 fiscal year.

18 The claim for military service tax exemption filed by a
19 person who desires to avail himself of the military service
20 tax exemption pursuant to section four hundred twenty-seven
21 point five (427.5) of the Code and delivered to the assessor
22 during the period commencing January 1, 1973 and ending July
23 1, 1973, shall be applicable to taxes levied for the extended
24 fiscal year.

25 The application for personal property tax credit filed
26 pursuant to section four hundred twenty-seven A point four
27 (427A.4) of the Code and delivered to the assessor during
28 the period commencing January 1, 1973 and ending July 1, 1973
29 shall be applicable to taxes levied for the extended fiscal
30 year.

31 Sec. 8. Acts of the Sixty-fourth General Assembly, 1972
32 Session, chapter one thousand twenty (1020), section four
33 (4), subsection two (2), is amended to read as follows:

34 2. The second half of the amount of taxes due for each
35 school district, certified in December, 1974 for the school

1 year beginning July 1, 1974, shall be canceled, void, not
2 spread, and never collected; however, the provisions of this
3 subsection shall not be construed to restrict or impair the
4 levy and collection of taxes which result from a voted levy
5 approved at an election.

6 Sec. 9. Acts of the Sixty-fourth General Assembly, 1972
7 Session, chapter one thousand twenty (1020), section eighteen
8 (18), subsection two (2), amending section twenty-four point
9 twenty-five (24.25), subsection two (2), of the Code, is
10 amended to read as follows:

11 2. On or before January ~~tenth~~ twentieth of each year,
12 the auditor shall submit to the board of supervisors, a
13 compilation of the various office and department estimates
14 in as much detail as they were submitted to him. With this
15 compilation, the auditor shall show the itemized expenditures
16 and revenues for the two years preceding the current fiscal
17 year and an estimate of the cash and unencumbered balances
18 of each county fund at the end of the current fiscal year.

19 Sec. 10. Acts of the Sixty-fourth General Assembly, 1972
20 Session, chapter one thousand twenty (1020), section twenty-
21 one (21), is amended to read as follows:

22 Sec. 21. Section seventy-six point two (76.2), unnumbered
23 paragraph two (2), Code 1971, is amended to read as follows:

24 If the resolution is so filed prior to April first said
25 annual levy shall begin with the tax levy of the year of
26 filing. If the resolution is filed after April first in any
27 year, such levy shall begin with the levy of the fiscal year
28 succeeding the year of the filing of such resolution. How-
29 ever, the governing authority of a political subdivision may
30 adjust any levy of taxes made under the provisions of this
31 section ~~prior to July 1, 1975,~~ for the purpose of adjusting
32 the annual levies and collections in accordance with the pro-
33 visions of this Act ~~and the extended fiscal year provided~~
34 herein, subject to the approval of the state comptroller.

35 Sec. 11. Acts of the Sixty-fourth General Assembly, 1972

1 Session, chapter one thousand twenty (1020), section thirty-
2 one (31), amending section three hundred seventeen point
3 thirty-one (317.31), subsections one (1), two (2), and three
4 (3), of the Code, is amended to read as follows:

5 Sec. 31. Section three hundred seventeen point twenty-
6 one (317.21), subsections one (1), two (2), and three (3),
7 Code 1971, are amended to read as follows:

8 1. Annually, after the weed commissioner has completed
9 his program of destruction of weeds by reason of noncompliance
10 by persons responsible therefor, the board of supervisors
11 shall determine as to each tract of real estate the actual
12 cost of labor and materials used by the commissioner in
13 cutting, burning or otherwise destroying said weeds, the cost
14 of serving notice and special meetings or proceedings, if
15 any. To the total of all such sums expended, they shall add
16 an amount equal to twenty-five percent thereof to compensate
17 for the cost of supervision and administration and assess
18 the resulting sum against said tract of real estate by a
19 special tax, which shall be certified to the county auditor
20 and county treasurer by the clerk of the board of supervisors,
21 and shall be placed upon the tax books, and collected, together
22 with interest and penalty after due, in the same manner as
23 other unpaid taxes. Such tax shall be due on ~~September~~ March
24 first after such assessment, and shall be delinquent after
25 ~~September~~ March thirtieth. When collected, said funds shall
26 be paid into the fund from which said costs were originally
27 paid.

28 2. Before making any such assessment, the board of super-
29 visors shall prepare a plat or schedule showing the several
30 lots, tracts of land or parcels of ground to be assessed which
31 shall be in accord with the assessor's records and the amount
32 proposed to be assessed against each of the same for destroying
33 or controlling weeds during the fiscal year.

34 3. Such board shall thereupon fix a time for the hear-
35 ing on such proposed assessments, which time shall not be

1 later than ~~June~~ December fifteenth of the year, and at least
2 twenty days prior to the time thus fixed for such hearing
3 shall give notice thereof to all concerned that such plat
4 or schedule is on file, and that the amounts as shown therein
5 will be assessed against the several lots, tracts of land
6 or parcels of ground described in said plat or schedule at
7 the time fixed for such hearing, unless objection is made
8 thereto. Notice of such hearing shall be given by one pub-
9 lication in official county newspapers in the county in which
10 the property to be assessed is situated; or by posting a copy
11 of such notice on the premises affected and by mailing a copy
12 by certified mail to the last known address of the person
13 owning or controlling said premises. At such time and place
14 the owner of said premises or anyone liable to pay such
15 assessment, may appear with the same rights given by law
16 before boards of review, in reference to assessments for
17 general taxation.

18 Sec. 12. Acts of the Sixty-fourth General Assembly, 1972
19 Session, chapter one thousand twenty (1020), section thirty-
20 seven (37), amending section three hundred forty-four point
21 two (344.2) of the Code, is amended to read as follows:

22 Sec. 37. 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 July thirty-first of
25 every year, the board of supervisors shall appropriate, by
26 resolution, such amounts as are deemed necessary for each
27 of the different county officers and departments during the
28 ensuing fiscal year, and shall specify from which of the
29 different county funds created by law the appropriated sums
30 shall be derived. The appropriations to each separate county
31 office or department shall be itemized in the same manner
32 that the accounts are itemized on the records of the county
33 auditor.

34 ~~For the extended fiscal year commencing January 1, 1974~~
35 ~~and ending June 30, 1975, the board of supervisors no later~~

1 ~~than-January-31,-1974,-shall-appropriate-by-resolution-such~~
2 ~~amounts-as-are-deemed-necessary-for-each-of-the-different~~
3 ~~county-officers-and-departments,-and-shall-specify-from-which~~
4 ~~of-the-different-county-funds-established-by-law-the~~
5 ~~appropriated-sums-shall-be-derived.--The-appropriations-to~~
6 ~~each-separate-county-office-or-department-shall-be-itemized~~
7 ~~in-the-manner-that-the-accounts-are-itemized-on-the-records~~
8 ~~of-the-county-auditor.~~

9 Sec. 13. Acts of the Sixty-fourth General Assembly, 1972
10 Session, chapter one thousand twenty (1020), section seventy-
11 six (76), is amended to read as follows:

12 Sec. 76. Section four hundred forty-five point thirteen
13 (445.13), Code 1971, is amended to read as follows:

14 445.13 ENTRIES--DELIVERY TO TREASURER--INFORMALITIES.
15 Said county auditor shall make an entry upon the special
16 assessment tax list showing what it is, for what county, and
17 deliver it to the county treasurer on or before ~~June-thirtieth~~
18 July thirty-first, taking his receipt therefor; such list
19 shall be a sufficient authority for the county treasurer to
20 collect the taxes therein levied. No informality therein
21 and no delay in delivering the same after the time above
22 specified, shall affect the validity of any special assessment
23 taxes, sales or other proceeding for the collection of such
24 special assessment taxes.

25 Sec. 14. Acts of the Sixty-fourth General Assembly, 1972
26 Session, chapter one thousand twenty (1020), section seventy-
27 eight (78), is amended to read as follows:

28 Sec. 78. Section four hundred forty-five point twenty-
29 nine (445.29), Code 1971, is amended to read as follows:

30 445.29 LIEN OF PERSONAL TAXES. All ~~poll-taxes-and~~ taxes
31 due from any person upon personal property shall, for a period
32 of one year following June thirtieth of the year of levy,
33 be a lien upon any and all real estate owned by such person
34 or to which he may acquire title and situated in the county
35 in which the tax is levied. From and after the expiration

1 of said one year said taxes shall be a lien on all such real
2 estate for an additional period of nine years provided said
3 taxes are entered upon the delinquent personal tax list as
4 provided by law. But in no instance shall said taxes be a
5 lien after the expiration of ten years from June thirtieth
6 of the year in which levied. This section shall apply to
7 all ~~poll-taxes-and-to-all~~ taxes on personal property whether
8 levied prior or subsequent to the time this section takes
9 effect. Personal property taxes, together with any interest,
10 penalty or costs, shall be a lien in favor of the county upon
11 all the taxable personal property and rights to property be-
12 longing to the taxpayer, such lien to relate back to and exist
13 from ~~July~~ January first of the year in which such personal
14 property is assessed. Such a lien shall not be effective
15 or applicable, however, as against the rights of purchasers
16 or mortgagees who acquired an interest in or lien against
17 real estate owned by the resident against whom such tax is
18 assessed before the date that the treasurer files notice of
19 such lien.

20 Sec. 15. Acts of the Sixty-fourth General Assembly, 1972
21 Session, chapter one thousand twenty (1020), section seventy-
22 nine (79), is amended to read as follows:

23 Sec. 79. Section four hundred forty-five point thirty
24 (445.30), Code 1971, is amended to read as follows:

25 445.30 LIEN BETWEEN VENDOR AND PURCHASER. As against
26 a purchaser, such liens shall attach to real estate on and
27 after ~~June-thirtieth~~ December thirty-first in each year.

28 Sec. 16. Acts of the Sixty-fourth General Assembly, 1972
29 Session, chapter one thousand twenty (1020), section eighty
30 (80), is amended to read as follows:

31 Sec. 80. Section four hundred forty-five point thirty-
32 six (445.36), Code 1971, is amended to read as follows:

33 445.36 PAYMENT--INSTALLMENTS. No demand of taxes shall
34 be necessary, but it shall be the duty of every person subject
35 to taxation to attend at the office of the treasurer, at some

1 time between the first Monday in ~~July~~ August and September
2 first following, and pay his taxes in full, or one-half thereof
3 before September first succeeding the levy, and the remaining
4 half before March first following.

5 Sec. 17. Acts of the Sixty-fourth General Assembly, 1972
6 Session, chapter one thousand twenty (1020), section eighty-
7 four (84), is amended to read as follows:

8 Sec. 84. Section four hundred forty-five point forty-three
9 (445.43), Code 1971, is amended to read as follows:

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

17 Sec. 18. Acts of the Sixty-fourth General Assembly, 1972
18 Session, chapter one thousand twenty (1020), section eighty-
19 six (86), amending section four hundred forty-six point seven
20 (446.7), unnumbered paragraph one (1), of the Code, is amended
21 to read as follows:

22 Sec. 86. Section four hundred forty-six point seven
23 (446.7), unnumbered paragraph one (1), Code 1971, is amended
24 to read as follows:

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

1 to taxes suspended under the provisions of section 427.8.

2 Sec. 19. Acts of the Sixty-fourth General Assembly, 1972
3 Session, chapter one thousand twenty (1020), section eighty-
4 seven (87), amending section four hundred forty-six point
5 twenty-eight (446.28), of the Code, is amended to read as
6 follows:

7 Sec. 87. Section four hundred forty-six point twenty-eight
8 (446.28), Code 1971, is amended to read as follows:

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

15 Sec. 20. Acts of the Sixty-fourth General Assembly, 1972
16 Session, chapter one thousand twenty (1020), is amended by
17 adding the following new sections:

18 NEW SECTION. A city, county, or other political subdivision
19 may establish an encumbrance system for any obligation not
20 liquidated at the close of the fiscal year in which the
21 obligation has been encumbered. The encumbered obligations
22 may be retained upon the books of the city, county, or other
23 political subdivision until liquidated, all in accordance
24 with generally accepted governmental accounting practices.

25 NEW SECTION. For the extended fiscal year commencing
26 January 1, 1974 and ending June 30, 1975, the board of super-
27 visors no later than January 31, 1974, shall appropriate by
28 resolution such amounts as are deemed necessary for each of
29 the different county officers and departments, and shall
30 specify from which of the different county funds established
31 by law the appropriated sums shall be derived. The appropri-
32 ations to each separate county office or department shall
33 be itemized in the manner that the accounts are itemized on
34 the records of the county auditor.

35 Sec. 21. Acts of the Sixty-fourth General Assembly, 1972

1 Session, chapter one thousand eighty-eight (1088), section
2 eighty-three (83), unnumbered paragraph one (1), is amended
3 to read as follows:

4 Except as otherwise provided for special charter cities,
5 a city's fiscal year ~~and-tax-year-is-from-January-first-through~~
6 ~~December-thirty-first,--inclusive~~ shall be as provided in Acts
7 of the General Assembly, 1972 Session, chapter one thousand
8 twenty (1020). All city property taxes must be certified
9 by a city to the county auditor on or before the fifteenth
10 day of ~~October~~ March of each year, unless otherwise provided
11 by state law.

12 Sec. 22. Acts of the Sixty-fourth General Assembly, 1972
13 Session, chapter one thousand eighty-eight (1088), section
14 ninety-nine (99), unnumbered paragraph one (1), is amended
15 to read as follows:

16 A city budget as finally adopted for the following fiscal
17 year becomes effective ~~January~~ July first and constitutes
18 the city appropriation for each program and purpose specified
19 therein until amended as provided in this section. A city
20 budget for the current fiscal year may be amended for any
21 of the following purposes:

22 Sec. 23. Acts of the Sixty-fourth General Assembly, 1972
23 Session, chapter one thousand eighty-eight (1088), section
24 one hundred (100), unnumbered paragraph three (3), is amended
25 to read as follows:

26 The state appeal board shall proceed to consider the pro-
27 test in accordance with the same provisions that protests
28 to budgets of municipalities are considered under chapter
29 24 of the Code, except that final disposition of appeals of
30 city budgets shall be made on or before ~~November~~ April 24
31 of each year. The state appeal board shall certify its
32 decision with respect to the protest to the county auditor,
33 and such decision shall be final.

34 Sec. 24. Acts of the Sixty-fourth General Assembly, 1972
35 Session, chapter one thousand eighty-eight (1088), section

1 one hundred three (103), is amended to read as follows:

2 Sec. 103. Not later than ~~April~~ October first of each year,
3 a city shall publish an annual report as provided in section
4 three (3) of this Act containing a summary for the preceding
5 fiscal year of all collections and receipts, all accounts
6 due the city, and all expenditures, the current public debt
7 of the city, and the legal debt limit of the city for the
8 current fiscal year. A copy of this report must be furnished
9 to the auditor of state.

10 Sec. 25. Acts of the Sixty-fourth General Assembly, 1972
11 Session, chapter one thousand eighty-eight (1088), section
12 one hundred forty-one (141), subsection five (5), is amended
13 to read as follows:

14 5. Direct the clerk to certify the final schedule to the
15 auditor of the county or counties in which the assessed prop-
16 erty is located, and to publish notice thereof once each week
17 for two consecutive weeks in the manner provided in section
18 three (3) of this Act, the first publication of which shall
19 be not more than fifteen days from the date of filing of the
20 final schedule. On or before the second publication of the
21 notice, the clerk shall send by certified mail to each prop-
22 erty owner whose property is subject to assessment for the
23 improvement, as shown by the records in the office of the
24 county auditor, a copy of the notice. Such notice shall also
25 include a statement in substance that assessments may be paid
26 in full without interest within thirty days after the date
27 of certification, and thereafter all unpaid special assess-
28 ments will draw annual interest at seven percent, computed
29 to the ~~June~~ December first next following the due dates of
30 the respective installments, and each installment will be
31 delinquent on ~~March-thirty-first~~ September thirtieth following
32 its due date, and will draw additionally the same delinquent
33 interest and the same penalties as ordinary taxes. Such
34 notice shall also state substantially that property owners
35 may elect to pay any installment semiannually in advance.

1 If a property is shown by the records to be in the name of
2 more than one owner at the same mailing address, a single
3 notice may be mailed to all owners at that address. Failure
4 to receive a mailed notice is not a defense to the special
5 assessment.

6 The county auditor shall place on the tax list the amounts
7 to be assessed against each lot within the assessment dis-
8 trict, as certified.

9 Sec. 26. Acts of the Sixty-fourth General Assembly, 1972
10 Session, chapter one thousand eighty-eight (1088), section
11 one hundred forty-six (146), subsections one (1), two (2),
12 three (3), and four (4), are amended to read as follows:

13 1. The first installment of each assessment, or the total
14 amount if less than fifty dollars, is due and payable on
15 ~~January~~ July first next succeeding the date of the levy,
16 unless the assessment is filed with the county auditor ~~less~~
17 ~~than-thirty-days-prior-to-January-first~~ after May thirty-first
18 in any year. The first installment shall bear interest on
19 the whole assessment from the date of acceptance of the work
20 by the council to the first day of ~~June~~ December following
21 the due date.

22 2. The succeeding annual installments, with interest on
23 the whole unpaid amount, to the first day of ~~June~~ December
24 following the due date, are respectively due on ~~January~~ July
25 first annually, and must be paid at the same time and in the
26 same manner as the ~~March~~ September semiannual payment of
27 ordinary taxes.

28 3. All future installments of an assessment may be paid
29 on any date by payment of the then outstanding balance, plus
30 interest to ~~June~~ December first following the due date of
31 the next maturing installment.

32 4. Each installment of an assessment with interest on
33 the unpaid balance is delinquent after the ~~thirty-first~~
34 thirtieth day of ~~March~~ September next after its due date,
35 and bears the same delinquent interest with the same penalties

1 as ordinary taxes. When collected, the interest and penalties
2 must be credited to the same fund as the special assessment.

3 Sec. 27. Acts of the Sixty-fourth General Assembly, 1972
4 Session, chapter one thousand eighty-eight (1088), section
5 one hundred forty-nine (149), subsection two (2), unnumbered
6 paragraph one (1), is amended to read as follows:

7 All special assessment bonds are negotiable, must state
8 on their face that they are issued under the provisions of
9 this part, and are payable as to both principal and interest
10 from the proceeds of the special assessments levied for the
11 public improvement. Such bonds may bear interest at a rate
12 not exceeding seven percent per annum payable annually or
13 semiannually, must mature serially on ~~June~~ December first
14 of the years in which any of the principal is scheduled to
15 become due, and may contain a provision that the city reserves
16 the right and option of calling and redeeming any or all of
17 the bonds prior to maturity on any interest payment date or
18 within forty-five days thereafter upon the terms specified
19 therein.

20 Sec. 28. Section two hundred ninety-eight point nine
21 (298.9), Code 1973, is amended to read as follows:

22 298.9 SPECIAL LEVIES. If a schoolhouse tax is voted at
23 a special election and certified to said board after the
24 regular levy is made, it shall at its next regular meeting
25 levy such tax and cause the same to be forthwith entered upon
26 the tax list to be collected as other school taxes. If the
27 certification is so filed prior to ~~the-first-day-of-October~~
28 April first, said annual levy shall begin with the tax levy
29 of the year of filing. If the certification is filed after
30 ~~the-first-day-of-October~~ April first in any year, such levy
31 shall begin with the levy of the ~~calendar~~ fiscal year
32 succeeding the year of the filing of such certification.

33 Sec. 29. Section three hundred nine point twenty-two
34 (309.22), Code 1973, is amended to read as follows:

35 309.22 CONSTRUCTION PROGRAM OR PROJECT--PROGRESS REPORT

1 BY ENGINEER. On or before the first day of ~~December~~ June
2 of each year the board of supervisors shall, subject to the
3 approval of the state highway commission, adopt a comprehensive
4 program for the next ~~calendar~~ fiscal year based upon the con-
5 struction funds estimated to be available for such year.

6 At the close of each fiscal year, the county engineer as
7 a part of his annual report to the state highway commission
8 shall include a statement of the progress made toward the
9 completion of each project contained in the approved program,
10 a statement of the total amount expended on each such project
11 during the year, and a statement of what portion of the work
12 on each such project was done on contract and the amount so
13 expended on each contract for each such project.

14 Sec. 30. Section four hundred five point one (405.1),
15 unnumbered paragraph two (2), Code 1973, is amended to read
16 as follows:

17 On or before ~~June-15~~ December fifteenth of each fiscal
18 year, the state comptroller shall distribute the moneys in
19 the municipal assistance fund to each city and town in the
20 state in the proportion that the population of each city and
21 town is to the total population of all cities and towns in
22 the state. However, the comptroller shall in no event dis-
23 tribute in any year to any city or town an amount in excess
24 of one-half the amount to be collected from property tax
25 levies by that city or town for that year. Any moneys remain-
26 ing in the municipal assistance fund shall remain in the fund
27 and be available for distribution the following year.

28 Sec. 31. Notwithstanding the millage limitations in sec-
29 tion two hundred eighty A point twenty-two (280A.22) of the
30 Code, a merged area which has an authorized three-fourths
31 mill voted levy pursuant to section two hundred eighty A point
32 twenty-two (280A.22) of the Code for which the period of time
33 of the voted levy extends beyond June 30, 1975, may increase
34 the final full fiscal year levy to equal one and one-eighth
35 mills.

1 Sec. 32. Notwithstanding the millage limitations in sec-
2 tion two hundred eighty A point seventeen (280A.17) of the
3 Code, for the fiscal year commencing July 1, 1976 and ending
4 June 30, 1977, the board of directors of any merged area which
5 closed the fiscal year ending June 30, 1975 with a deficit
6 cash balance may levy an additional tax pursuant to section
7 two hundred eighty A point seventeen (280A.17) of the Code
8 of not to exceed three-eighths mill to repay funds borrowed
9 pursuant to Acts of the Sixty-fourth General Assembly, 1972
10 Session, chapter one thousand twenty (1020), section five
11 (5).

12 Sec. 33. Acts of the Sixty-fourth General Assembly, 1972
13 Session, chapter one thousand twenty (1020), section eleven
14 (11), is repealed.

15 Sec. 34. Acts of the Sixty-fourth General Assembly, 1972
16 Session, chapter one thousand eighty-eight (1088), section
17 one hundred two (102), is repealed.

18 Sec. 35. Nothing in this Act shall be construed to prevent
19 the completion and enforcement of the levy of taxes lawfully
20 made and provided for either under this Act, or under chapter
21 one thousand twenty (1020), Acts of the Sixty-fourth General
22 Assembly, 1972 Session, or under any other law enacted prior
23 to the effective dates of chapter one thousand twenty (1020),
24 Acts of the Sixty-fourth General Assembly, 1972 Session.

25 It is the intent of the General Assembly that commencing
26 July 1, 1975, to the end that all cities, counties, and other
27 political subdivisions are to operate on a fiscal year commenc-
28 ing July 1, 1975 and each July first thereafter, the provisions
29 of this Act and of chapter one thousand twenty (1020), Acts
30 of the Sixty-fourth General Assembly, 1972 Session, shall
31 be liberally construed to effect that purpose, and any
32 ambiguous, conflicting, or irreconcilable provisions shall
33 be construed to bring into effect the fiscal year which
34 commences July first of each year.

35 Sec. 36. An action of an official or employee of a city,

1 county, or other political subdivision, made prior to the
2 effective date of this Act, which was made in the manner
3 authorized by this Act shall be deemed to have been made in
4 compliance with the provisions of this Act, and to this extent
5 the provisions of this Act are retroactive.

6 Sec. 37. This Act, being deemed of immediate importance,
7 shall take effect and be in force from and after its publica-
8 tion in The Sioux City Journal, a newspaper published in Sioux
9 City, Iowa, and in the Muscatine Journal, a newspaper published
10 in Muscatine, Iowa.

11 The provisions of sections one (1), two (2), four (4)
12 through eight (8), inclusive, fourteen (14), fifteen (15),
13 seventeen (17), twenty (20), and thirty-one (31) through
14 thirty-six (36), inclusive, of this Act shall be effective
15 upon publication as provided in this section. The provisions
16 of sections three (3), nine (9), ten (10), eleven (11),
17 thirteen (13), twenty-one (21), and twenty-six (26) through
18 twenty-nine (29) of this Act shall be effective December 1,
19 1974. The provisions of sections twelve (12), sixteen (16),
20 eighteen (18), nineteen (19), twenty-two (22) through twenty-
21 five (25), inclusive, and thirty (30) of this Act shall be
22 effective July 1, 1975.

23 EXPLANATION

24 This bill makes corrective changes to insure an efficient
25 changeover from the January 1-December 31 fiscal year to a
26 July 1-June 30 fiscal year.

27 Section 1 authorizes the state comptroller to advance funds
28 to cities, counties, school districts, and merged areas from
29 the road use tax fund, the beer and liquor control fund, and
30 the municipal assistance fund and advance state aid to merged
31 areas, state aid for special education, and state foundation
32 aid to meet the principal and interest on outstanding bonds.

33 Section 2 penalizes the state for late payments to political
34 subdivisions.

35 Section 3 sets the budget certification date of all

1 political subdivisions except school districts at March 15
2 and the budget certification date of local school districts
3 at February 15.

4 Section 4 revises the effective dates of sections of Chapter
5 1020, the Fiscal Year Act, as needed to implement budget
6 procedures.

7 Section 5 allows political subdivisions to levy either
8 more or less than a fifty percent allowable increase in their
9 budgets for the third six-month period of the extended fiscal
10 year because of unequal expense payments.

11 Section 6 sets the date for the tax sale for the extended
12 fiscal year.

13 Section 7 grants the county auditor the authority to levy
14 for the extended year in three equal installments in order
15 to make a consolidated levy. It also clarifies the procedure
16 for computing the homestead tax credit, the military service
17 tax exemption, and the personal property tax credit for the
18 extended fiscal year.

19 Section 8 clarifies that taxpayers will not be paying
20 double property taxes even though the second half property
21 taxes which would be paid in October 1975 will be called the
22 first half property taxes for the fiscal year commencing July
23 1, 1975.

24 Section 9 gives the county auditor additional time after
25 receipt of budget estimates to compile the budget estimates
26 and to estimate the cash and unencumbered balances of each
27 county fund.

28 Section 10 allows for the continuing adjustment of levies
29 subject to the approval of the state comptroller.

30 Section 11 restores the original dates for the weed com-
31 missioner so that assessments for weed destruction will take
32 place after the weed season has ended.

33 Section 12 makes a corrective change so that the last
34 paragraph of the section can become effective immediately
35 upon publication.

1 Sections 13 and 16 delay the delivery of the special
2 assessment tax list to the county treasurer and payment of
3 property taxes due for one month.

4 Sections 14, 15, and 17 relate to liens for nonpayment
5 of property taxes and correct references to the date on which
6 the property is assessed, which has not been changed.

7 Sections 18 and 19 change the date of tax sales so that
8 the tax sales will take place following the primary election.

9 Section 20 allows the encumbrance of funds for projects
10 which are not completed on June 30 of a year and allows
11 political subdivisions to encumber funds to complete the
12 project even though it may be completed in a subsequent fiscal
13 year.

14 Section 21 corresponds with changes made in section 3 of
15 this bill regarding certification dates of property taxes.

16 Sections 22 through 27 bring the City Code into conformity
17 with the Fiscal Year Act.

18 Section 28 changes the final date for certification of
19 taxes for the schoolhouse tax to correspond with the new
20 fiscal year.

21 Section 29 changes the date for adoption of the
22 comprehensive program of road construction of the counties
23 to June for each fiscal year.

24 Section 30 changes the date of distribution of the municipal
25 assistance fund.

26 Sections 31 and 32 allow merged areas to increase their
27 maximum millage limitations due to problems incurred in the
28 fiscal year changeover because of the use of accrual account-
29 ing procedures.

30 Section 33 repeals section 11 of the Fiscal Year Act which
31 would have allowed an extra assessment of property.

32 Section 34 repeals the section of the City Code providing
33 for an encumbrance system. Section 20 takes its place.

34 Section 35 provides for liberal interpretation of the Act
35 and Chapter 1020.

1 Section 36 legalizes actions which are provided for in
2 this Act, but which may have been commenced prior to the
3 effective dates of the provisions of this bill.

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SENATE AMENDMENT TO HOUSE FILE 1028

- 1 Amend House File 1028, as amended and passed by the
- 2 House, as follows:
- 3 1. Page 4, line 33, by inserting after the word
- 4 "inclusive," the word "and".
- 5 2. Page 4, line 34, by striking the words and figure
- 6 "and ninety-four (94)".
- 7 3. Page 5, line 8, by striking the word and figure
- 8 "twenty-nine (29)".
- 9 4. Page 12, line 21, by inserting after the figure
- 10 "1973", the words "as amended by Acts of the Sixty-
- 11 fifth General Assembly, 1973 Session, chapter two
- 12 hundred fifty-five (255), section three (3)".
- 13 5. Page 12, line 35, by striking the comma and in-
- 14 serting in lieu thereof the words "and the assessed
- 15 values and assessment practices which affect the
- 16 amounts of credits".
- 17 6. Page 21, line 14, by striking the word "and".
- 18 7. Page 21, line 15, by inserting after the word
- 19 "inclusive," the words and figures "forty-one (41),
- 20 and forty-two (42)".
- 21 8. Page 21, line 18, by inserting after the figure
- 22 "(15)," the word and figure "twenty-three (23)".
- 23 9. Page 21, line 18, by striking the word "and".
- 24 10. Page 21, line 19, by inserting after the figure
- 25 "(29)" the words and figure ", and thirty-eight (38)".
- 26 11. Page 21, line 21, by striking the word "through"
- 27 and inserting in lieu thereof the word and figure
- 28 ", twenty-four (24)".
- 29 12. Page 21, line 22, by striking the word "and".
- 30 13. Page 21, line 22, by inserting after the figure
- 31 "(30)" the words and figures ", thirty-nine (39), and
- 32 forty (40)".
- 33 14. Page 21, by inserting after line 23 the follow-
- 34 ing sections:
- 35 Sec. 38. Section two hundred eighty A point
- 36 seventeen (280A.17), unnumbered paragraph one (1),
- 37 Code 1973, is amended to read as follows:
- 38 The board of directors of each merged area shall
- 39 prepare an annual budget designating the proposed
- 40 expenditures for operation of the area vocational
- 41 school or area community college. The board shall
- 42 further designate the amounts which are to be
- 43 by local taxation and the amounts which are to be
- 44 raised by other sources of revenue for such operation.
- 45 The budget of each merged area shall be submitted to
- 46 the state board no later than ~~June~~ December first
- 47 preceding the next fiscal year for approval. The
- 48 state board shall review the proposed budget and
- 49 shall, prior to ~~July~~ January first, either grant
- 50 its approval or return the budget without approval

51 with the comments of the state board attached there-
52 to. Any unapproved budget shall be resubmitted to
53 the state board for final approval. Upon approval of
54 the budget by the state board, the board of directors
55 shall prorate the amount to be raised by local taxa-
56 tion among the respective county school systems, or
57 parts thereof, in the proportion that the value of
58 taxable property in each system, or part thereof,
59 bears to the total value of taxable property in the
60 area. The board of directors shall certify the
61 amount so determined to the respective county
62 auditors and the boards of supervisors shall levy
63 a tax sufficient to raise the amount. No tax in
64 excess of three-fourths mill shall be levied on
65 taxable property in a merged area for the operation
66 of an area vocational school or area community
67 college. Taxes collected pursuant to such levy shall
68 be paid by the respective county treasurers to the
69 treasurer of the merged area in the same manner that
70 other school taxes are paid to local school districts.

71 Sec. 39. Section four hundred twenty-two point
72 seventy-eight (422.78), unnumbered paragraph one (1),
73 Code 1973, as amended by Acts of the Sixty-fifth
74 General Assembly, 1973 Session, chapter two hundred
75 forty-eight (248), section one (1), is amended to
76 read as follows:

77 There is created a permanent fund in the office
78 of the treasurer of state to be known as the "moneys
79 and credits replacement fund". The director shall
80 determine the percentage which the aggregate taxable
81 value for the year 1965 of the property described in
82 and subject to taxation under section 429.2, Code
83 1966, owned or held by individuals, administrators,
84 executors, guardians, conservators, trustees or an
85 agent or nominee thereof, and the aggregate taxable
86 value for the year 1965 of the property described in
87 and subject to taxation under section 431.1, Code
88 1966, for the year 1965 but not subject to taxation
89 under said section for the year 1966, in each county
90 bears to the total aggregate taxable value of such
91 property reported from all of the counties in the
92 state and shall certify the percentage for each
93 county to the state comptroller prior to January 1,
94 1967. ~~In January~~ Commencing July 1, 1975, in July
95 of each year, the state comptroller shall apply said
96 percentage to the money which shall have accumulated
97 in the moneys and credits tax replacement fund prior
98 to such ~~January~~ July and thereby determine the amount
99 thereof due to each county. The state comptroller
100 shall draw warrants on the moneys and credits tax

101 replacement fund in such amounts payable to the
102 county treasurer of each county and transmit them.
103 The county treasurer shall apportion these amounts
104 as follows: For the amounts received in January
105 1972, and all previously collected amounts, twenty
106 percent to the county general fund, fifty percent
107 to the school general fund, and the remaining thirty
108 percent to cities and towns in the proportion that
109 the taxable values for each city and towns for 1965
110 of property subject to taxation in 1965 under sections
111 429.2, Code 1966, and 431.1, Code 1966, is to the
112 total of such taxable values for all cities and towns
113 within the county; for the amounts received in
114 January 1973, and all subsequently collected amounts,
115 forty percent to the county general fund, and the re-
116 maining sixty percent to cities and towns in the
117 proportion that the taxable values for each city
118 and town for the year 1965 under sections 429.2 and
119 431.1, Code 1966, is to the total of such taxable
120 values for all the cities and towns within the
121 county.

122 Sec. 40. Acts of the Sixty-fourth General
123 Assembly, 1972 Session, chapter one thousand twenty
124 (1020), section seventy-one (71), is amended to
125 read as follows:

126 Sec. 71. Section four hundred forty-four point
127 one (444.1), Code 1973, is amended to read as follows:

128 444.1 BASIS FOR AMOUNT OF TAX. In all taxing
129 districts in the state, including townships, school
130 districts, cities, towns, and counties, when by
131 law then existing the people are authorized to deter-
132 mine by vote, or officers are authorized to estimate
133 or determine, a rate of taxation required for any
134 public purpose, such rate shall in all cases be esti-
135 mated and based upon the adjusted taxable valuation
136 of such taxing district for the preceding ~~fiscal~~
137 calendar year.

138 Sec. 41. Acts of the Sixty-fourth General
139 Assembly, 1972 Session, chapter one thousand eighty-
140 eight (1088), section forty-eight (48), subsection
141 five (5), paragraph a, is amended to read as
142 follows:

143 a. The elective officers provided for in the
144 adopted form are to be elected at the next regular
145 city election held more than sixty days after the
146 special election at which the form was adopted, and
147 the adopted form becomes effective at the beginning
148 of the ~~fiscal~~ calendar year which follows such
149 regular city election.

150 Sec. 42. Acts of the Sixty-fourth General

151 Assembly, 1972 Session, chapter one thousand twenty
152 (1020), sections ninety-four (94) and twenty-nine
153 (29) are repealed.

154 Sec. 43. Section four hundred forty-two point
155 three (442.3), Code 1973, as amended by Acts of the
156 Sixty-fifth General Assembly, 1973 Session, chapter
157 two hundred fifty-eight (258), section two (2), is
158 amended to read as follows:

159 442.3 STATE FOUNDATION BASE. The state
160 foundation base for the school year beginning July 1,
161 1972, is seventy percent of the state cost per pupil.
162 For each succeeding school year the state foundation
163 base shall be increased by the amount of one percent
164 of the state cost per pupil, except for the school
165 year beginning July 1, 1976 only when the one per-
166 cent increase in the state foundation base shall
167 not apply, up to a maximum of eighty percent of the
168 state cost per pupil. The district foundation base
169 is the larger of the state foundation base or the
170 amount per pupil which the district will receive
171 from foundation property tax and state school founda-
172 tion aid. The provisions of this section shall be
173 effective December 1, 1974.

174 Sec. 4. Notwithstanding the provisions of
175 section seven (7) of this Act, any veteran who files
176 a claim for a military service tax exemption under
177 section four hundred twenty-seven point five (427.5)
178 of the Code for the extended fiscal year and who sub-
179 sequently sells his property and purchases property
180 upon which no claim for a military service tax exemp-
181 tion has been allowed for the extended fiscal year
182 may file a claim by December 1, 1974 with the depart-
183 ment of revenue for reimbursement in an amount equal
184 to one-third of the amount determined by multiplying
185 the exemption by the millage.

186 The provisions of this section shall become
187 effective upon publication under the provisions of
188 section thirty-seven (37) of this Act.

189 Sec. 45. For any person who liquidated
190 personal property at any time between January 2,
191 1973 and December 31, 1973 and who files a claim
192 with the county board of supervisors, the county
193 board of supervisors shall forgive the third third
194 of personal property taxes due that become delin-
195 quent on April 1, 1975.

196 The provisions of this section shall become
197 effective upon publication under the provisions
198 of section thirty-seven (37) of this Act.

Received from the Senate
March 25, 1974

*House refused to concur 3/26
Senate insisted 3/27*

HOUSE FILE 1028

H—2082

1 Amend House File 1028 as follows:

2 1. Page 2, lines 8 and 9, by striking the words
3 "special assessment or" and inserting in lieu thereof
4 the words "~~special-assessment-or~~".

5 2. Page 2, lines 14 and 15, by striking the words
6 "or applicable special assessment collections" and
7 inserting in lieu thereof the words "~~or-applicable~~
8 ~~special-assessment-collections~~".

9 3. Page 4, lines 25 and 26, by striking the words
10 and figures "thirteen (13), fourteen (14), seventeen
11 (17),".

12 4. Page 4, line 29, by striking the word and
13 figure "forty-eight (48),".

14 5. Page 5, lines 5 and 6, by striking the words
15 and figures ", fifteen (15), sixteen (16), eighteen
16 (18),".

17 6. Page 5, line 18, by inserting after the word
18 "procedures" the words "and levies".

19 7. Page 5, line 19, by inserting after the word
20 "budget" the words "and levies".

21 8. Page 5, line 19, by inserting after the word
22 "Sections" the word and figure "forty-eight (48),".

23 9. Page 6, line 29, by inserting after the period
24 the following sentence: "For the extended fiscal year,
25 the first third of property taxes due shall become
26 delinquent on April 1, 1974, the second third of
27 property taxes due shall become delinquent on October
28 1, 1974, and the third third of property taxes due
29 shall become delinquent on April 1, 1975, pursuant to
30 the provisions of chapter four hundred forty-five (445)
31 of the Code."

32 10. Page 12, by striking lines 20 through 27,
33 inclusive, and inserting in lieu thereof the following:

34 Sec. 15. Section four hundred twenty-seven A point
35 six (427A.6), Code 1973, is amended to read as follows:

36 427A.6 LISTING BY AUDITOR. On or before ~~January-1~~
37 July first of each year, the auditor of each county
38 shall prepare a statement listing for each taxing dis-
39 trict in the county all personal property upon which
40 taxes shall not be collected due to the tax credit
41 granted in this chapter. The statement shall show the
42 tax rates of the various taxing districts and the total
43 amount of taxes which shall not be collected in each
44 district because of the tax credit. The auditor shall
45 certify and forward one copy each of the statement to
46 the state comptroller and to the department of revenue
47 on or before ~~January-15~~ July fifteenth of such year.
48 The department of revenue shall have the responsibility
49 of auditing credits allowed in all counties in the
50 state, and such audit shall be completed within eigh-

51 teen twenty-four months from July 1 of the year the
52 claims were filed. A copy of the audit containing dis-
53 allowed credits shall be sent to the county auditor,
54 the county treasurer and state comptroller, and such
55 individuals shall be directed to correct their books
56 and records accordingly. The amount of such erroneous
57 credit shall be charged to the county by the state
58 comptroller. The director of revenue shall be author-
59 ized, and directed to disallow any claim where the
60 audit or investigation revealed that the claimant was
61 not entitled to the credit claimed. Persons and busi-
62 ness enterprises may appeal any disallowed personal
63 property credit to the state board of tax review.

64 11. Page 15, line 8, by inserting after the
65 figure "(1020)" the words "as amended by this Act".

66 12. Page 20, by inserting after line 24 the
67 following new unnumbered paragraph:

68 NEW UNNUMBERED PARAGRAPH. For any special assess-
69 ments levied under any special assessment law on or
70 before December 1, 1974, the annual installments, with
71 interest on the whole unpaid amount, to the first day
72 of June following the due date, are respectively
73 due in consecutive years on January first annually,
74 and must be paid at the same time and in the same
75 manner as the March semiannual payment of ordinary
76 taxes.

77 13. Page 21, line 12, by striking the word and
78 figure "fifteen (15)".

79 14. Page 21, line 13, by inserting after the
80 figure "(20)," the word and figure "twenty-one (21)".

81 15. Page 21, line 17, by striking the word and
82 figure "twenty-one (21)" and inserting in lieu thereof
83 the word and figure "fifteen (15)".

84 16. Amend the title, page 1, line 1, by striking
85 all after the word "Act" and inserting in lieu thereof
86 the words "relating to implementation of the change
87 in the dates of the fiscal year to July first through
88 June thirtieth."

89 17. Amend the title, page 1, by striking lines 2
90 through 25, inclusive.

91 18. Amend the title, page 1A, by striking lines 1
92 through 5, inclusive.

S-2492

1 Amend House File 1028, as amended and passed by
2 the House, page 21, by inserting after line 23 the
3 following section:

4 Sec. _____. Section four hundred forty-two point
5 three (442.3), Code 1973, as amended by Acts of the
6 Sixty-fifth General Assembly, 1973 Session, chapter
7 two hundred fifty-eight (258), section two (2), is
8 amended to read as follows:

9 442.3 STATE FOUNDATION BASE. The state founda-
10 tion base for the school year beginning July 1, 1972,
11 is seventy percent of the state cost per pupil. For
12 each succeeding school year the state foundation base
13 shall be increased by the amount of one percent of the
14 state cost per pupil, except for the school year be-
15 ginning July 1, 1975 only when the one percent in-
16 crease in the state foundation base shall not apply,
17 up to a maximum of eighty percent of the state cost
18 per pupil. The district foundation base is the
19 larger of the state foundation base or the amount per
20 pupil which the district will receive from foundation
21 property tax and state school foundation aid. The
22 provisions of this section shall be effective
23 December 1, 1974.

S-2492 Filed *2/20, adopted 3/21* By COMMITTEE ON WAYS AND MEANS
March 15, 1974 *reconsidered, amended by 2552, and adopted 3/21*

S-2552

1 Amend the Ways and Means Committee amendment S-2492
2 to House File 1028, line 15, by striking the
3 numeral "1975" and inserting in lieu thereof "1976".

S-2552 Filed *adopted 3/21* By SHAFF
March 20, 1974

S-2557

1 Amend House File 1028, as amended and passed by
2 the House, page 21, by inserting after line 23 the
3 following section:

4 Sec. _____. For any person who liquidated personal
5 property at any time between January 2, 1973 and
6 December 31, 1973 and who files a claim with the
7 county board of supervisors, the county board of
8 supervisors shall forgive the third third of
9 personal property taxes due that become delinquent
10 on April 1, 1975.

11 The provisions of this section shall become
12 effective upon publication under the provisions
13 of section thirty-seven (37) of this Act.

S-2557 Filed and adopted By McCARTNEY and POTTER
March 21, 1974

HOUSE FILE 1028

S-2493

1 Amend House File 1028, as amended and passed by the
2 House, as follows:

3 1. Page 4, line 33, by inserting after the word
4 "inclusive," the word "and".

5 2. Page 4, line 34, by striking the words and figure
6 ", and ninety-four (94)".

7 3. Page 5, line 8, by striking the word and figure
8 "twenty-nine (29)".

9 4. Page 12, line 21, by inserting after the figure
10 "1973," the words "as amended by Acts of the Sixty-fifth
11 General Assembly, 1973 Session, chapter two hundred
12 fifty-five (255), section three (3)".

13 5. Page 12, line 35, by striking the comma and in-
14 serting in lieu thereof the words "and the assessed
15 values and assessment practices which affect the amounts
16 of credits".

17 6. Page 21, line 14, by striking the word "and".

18 7. Page 21, line 15, by inserting after the word
19 "inclusive," the words and figures "forty-one (41),
20 and forty-two (42)".

21 8. Page 21, line 18, by inserting after the figure
22 "(15)," the word and figure "twenty-three (23)".

23 9. Page 21, line 18, by striking the word "and".

24 10. Page 21, line 19, by inserting after the figure
25 "(29)" the words and figure ", and thirty-eight (38)".

26 11. Page 21, line 21, by striking the word "through"

Page 2

1 and inserting in lieu thereof the word and figure

2 ", twenty-four (24)".

3 12. Page 21, line 22, by striking the word "and".

4 13. Page 21, line 22, by inserting after the figure
5 "(30)" the words and figures ", thirty-nine (39), and
6 forty (40)".

7 14. Page 21, by inserting after line 23 the follow-
8 ing sections:

9 Sec. 38. Section two hundred eighty A point seven-
10 teen (280A.17), unnumbered paragraph one (1), Code 1973,
11 is amended to read as follows:

12 The board of directors of each merged area shall pre-
13 pare an annual budget designating the proposed expendi-
14 tures for operation of the area vocational school or
15 area community college. The board shall further desig-
16 nate the amounts which are to be raised by local taxa-
17 tion and the amounts which are to be raised by other
18 sources of revenue for such operation. The budget of
19 each merged area shall be submitted to the state board
20 no later than June-1 December first preceding the next
21 fiscal year for approval. The state board shall review
22 the proposed budget and shall, prior to July-1 January
23 first, either grant its approval or return the budget
24 without approval with the comments of the state board
25 attached thereto. Any unapproved budget shall be resub-

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1 mitted to the state board for final approval. Upon
2 approval of the budget by the state board, the board of
3 directors shall prorate the amount to be raised by
4 local taxation among the respective county school
5 systems, or parts thereof, in the proportion that
6 the value of taxable property in each system, or part
7 thereof, bears to the total value of taxable property
8 in the area. The board of directors shall certify
9 the amount so determined to the respective
10 county auditors and the boards of supervisors
11 shall levy a tax sufficient to raise the amount.
12 No tax in excess of three-fourths mill shall be
13 levied on taxable property in a merged area for
14 the operation of an area vocational school or
15 area community college. Taxes collected pursuant
16 to such levy shall be paid by the respective
17 county treasurers to the treasurer of the merged area
18 in the same manner that other school taxes are paid
19 to local school districts.

20 Sec. 39. Section four hundred twenty-two point
21 seventy-eight (422.78), unnumbered paragraph one (1),
22 Code 1973, as amended by Acts of the Sixty-fifth General
23 Assembly, 1973 Session, chapter two hundred forty-eight
24 (248), section one (1), is amended to read as follows:
25 There is created a permanent fund in the office of

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1 the treasurer of state to be known as the "moneys and
2 credits replacement fund". The director shall determine
3 the percentage which the aggregate taxable value for the
4 year 1965 of the property described in and subject to
5 taxation under section 429.2, Code 1966, owned or held
6 by individuals, administrators, executors, guardians,
7 conservators, trustees or an agent or nominee thereof,
8 and the aggregate taxable value for the year 1965 of the
9 property described in and subject to taxation under sec-
10 tion 431.1, Code 1966, for the year 1965 but not subject
11 to taxation under said section for the year 1966, in
12 each county bears to the total aggregate taxable value
13 of such property reported from all of the counties in
14 the state and shall certify the percentage for each
15 county to the state comptroller prior to January 1, 1967.
16 ~~In January~~ Commencing July 1, 1975, in July of each year,
17 the state comptroller shall apply said percentage to the
18 money which shall have accumulated in the moneys and
19 credits tax replacement fund prior to such January July
20 and thereby determine the amount thereof due to each
21 county. The state comptroller shall draw warrants on
22 the moneys and credits tax replacement fund in such
23 amounts payable to the county treasurer of each county
24 and transmit them. The county treasurer shall apportion
25 these amounts as follows: For the amounts received in

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1 January 1972, and all previously collected amounts,
2 twenty percent to the county general fund, fifty percent
3 to the school general fund, and the remaining thirty
4 percent to cities and towns in the proportion that the
5 taxable values for each city and town for 1965 of proper-
6 ty subject to taxation in 1965 under sections 429.2,
7 Code 1966, and 431.1, Code 1966, is to the total of such
8 taxable values for all cities and towns within the coun-
9 ty; for the amounts received in January 1973, and all
10 subsequently collected amounts, forty percent to the
11 county general fund, and the remaining sixty percent to
12 cities and towns in the proportion that the taxable
13 values for each city and town for the year 1965 under
14 sections 429.2 and 431.1, Code 1966, is to the total of
15 such taxable values for all the cities and towns within
16 the county.

17 Sec. 40. Acts of the Sixty-fourth General Assembly,
18 1972 Session, chapter one thousand twenty (1020),
19 section seventy-one (71), is amended to read as follows:

20 Sec. 71. Section four hundred forty-four point one
21 (444.1), Code 1971, is amended to read as follows:

22 444.1 BASIS FOR AMOUNT OF TAX. In all taxing dis-
23 tricts in the state, including townships, school dis-
24 tricts, cities, towns, and counties, when by law then
25 existing the people are authorized to determine by vote,

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1 or officers are authorized to estimate or determine, a
2 rate of taxation required for any public purpose, such
3 rate shall in all cases be estimated and based upon the
4 adjusted taxable valuation of such taxing district for
5 the preceding ~~fiscal~~ calendar year.

6 Sec. 41. Acts of the Sixty-fourth General Assembly,
7 1972 Session, chapter one thousand eighty-eight (1088),
8 section forty-eight (48), subsection five (5), para-
9 graph a, is amended to read as follows:

10 a. The elective officers provided for in the
11 adopted form are to be elected at the next regular city
12 election held more than sixty days after the special
13 election at which the form was adopted, and the
14 adopted form becomes effective at the beginning of the
15 ~~fiscal~~ calendar year which follows such regular city
16 election.

17 Sec. 42. Acts of the Sixty-fourth General Assembly,
18 1972 Session, chapter one thousand twenty (1020), sec-
19 tions ninety-four (94) and twenty-nine (29) are repealed.

S—2556

1 Amend House File 1028, as amended and passed by
2 the House, page 21, by inserting after line 23 the
3 following section:

4 Sec. _____. Notwithstanding the provisions of sec-
5 tion seven (7) of this Act, any veteran who files a
6 claim for a military service tax exemption under
7 section four hundred twenty-seven point five (427.5)
8 of the Code for the extended fiscal year and who sub-
9 sequently sells his property and purchases property
10 upon which no claim for a military service tax exemp-
11 tion has been allowed for the extended fiscal year
12 may file a claim by December 1, 1974 with the depart-
13 ment of revenue for reimbursement in an amount equal
14 to one-third of the amount determined by multiplying
15 the exemption by the millage.

16 The provisions of this section shall become
17 effective upon publication under the provisions of
18 section thirty-seven (37) of this Act.

S—2556 Filed. *adopted 2/21*
March 20, 1974

By McCARTNEY and POTTER

S—2559

1 Amend House File 1028, page 20, by striking
2 lines 12 through 14 and renumbering the remaining
3 sections.

S—2559 Filed and lost
March 21, 1974

By WILLITS

HF 1028 is complete except for the conference committee report. That can be found in the House journal for 1974.

Ran out of space on the disk to put in the conference report. The report can also be found on the original bill down in the Law Library.

REPORT OF THE CONFERENCE COMMITTEE
ON HOUSE FILE 1028

To the President of the Senate and the Speaker of the House of Representatives:

We, the undersigned members of the conference committee appointed to consider the differences between the Senate and the House of Representatives on House File 1028, a bill for an Act relating to implementation of the change in the dates of the fiscal year to July first through June thirtieth, respectfully make the following recommendation:

That the Senate recede from its amendments to House File 1028 as amended and passed by the Senate and that House File 1028, as amended and passed by the House, be amended as follows:

1. By striking everything after the enacting clause and inserting in lieu thereof the following:

Section 1. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section ten (10), is amended to read as follows:

Sec. 10. NEW SECTION. In the event that funds are not available during the extended fiscal year or in any fiscal year as provided in this chapter ~~for cities, counties, and other political subdivisions~~ to make their legal and timely payments upon the principal or interest of any ~~special-assessment-or~~ general obligation bonds as due by reason of the tax collection periods established in this Act, then the affected city, county, or other political subdivision shall transfer funds from any other source to meet this obligation, notwithstanding any other statute. Any such funds so transferred shall be repayable from the general tax collections ~~or applicable special-assessment-collections~~, when received. ~~This section shall not be printed as a permanent part of the Code and shall be printed in the session laws only.~~

The state comptroller may advance funds from any moneys in the road use tax fund, created in section three hundred twelve point one (312.1) of the Code, from the beer and liquor control fund, established in section one hundred twenty-three point fifty-three (123.53) of the Code, from the municipal assistance fund, created in section four hundred five point one (405.1) of the Code, from the state aid to be paid to merged areas pursuant to chapter one hundred ten (110), Acts of the Sixty-fifth General Assembly, 1973 Session, from funds appropriated to the department of public instruction for distribution to local school districts pursuant to section two hundred eighty-one point eleven (281.11) of the Code, and from state foundation aid as defined in section four hundred forty-two point one (442.1) of the Code, to the public official charged with the duty of making payment of the principal and interest of general obligation bonds of cities, counties, school districts and merged areas when such payment cannot be made when due from current funds on hand or because of a delay in the collection of taxes which have been levied,

pursuant to section seventy-six point two (76.2) of the Code. Any advance shall be made by the state comptroller within five working days after the receipt of a certified statement from the public official charged with the duty of making payment, specifying the principal and interest which is due and any other information the state comptroller may require. The state comptroller shall credit any advance made under this section against any future advance to that city, county, merged area or school district until reimbursement has been made by the city, county, merged area or school district for the full amount of the advance. Any funds advanced from the road use tax fund shall be used only for those purposes stated in chapter three hundred twelve (312) of the Code.

Sec. 2. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), is amended by adding the following new section:

NEW SECTION. All payments and advances of funds by the state comptroller to cities, counties, and other political subdivisions shall be made within five working days after proper application has been made. If no application is required, payment shall be made no later than the date provided by law. If payment is not made within the time specified in this section, the state comptroller shall pay interest from the date payment should have been made at the rate of interest paid on state public funds pursuant to section four hundred fifty-three point six (453.6) of the Code on that date.

Sec. 3. Section twenty-four point seventeen (24.17), Code 1971, as amended by Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section fifteen (15), and chapter one thousand twenty-one (1021), section one (1), is amended by striking the section and inserting in lieu thereof the following:

24.17 BUDGETS CERTIFIED. The local budgets of the various political subdivisions, except for local school districts, shall be certified by the chairman of the certifying board or levying board, as the case may be, in duplicate to the county auditor not later than March fifteenth of each year on blanks prescribed by the state board, and according to the rules and instruction which shall be furnished all certifying and levying boards in printed form by the state board. The local budgets of local school districts shall be certified not later than February fifteenth in the same manner as local budgets of the various political subdivisions are certified.

One copy of the budget shall be retained on file in his office by the county auditor and the other shall be certified by him to the state board.

Sec. 4. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section one (1), is amended to read as follows:

Section 1. PURPOSE AND EFFECTIVE DATE. The purpose of this Act is to change the budget year of cities, counties, and all other political subdivisions of the state from a calendar year beginning January first and ending December thirty-first to a fiscal year beginning July first and ending the following June thirtieth. The provisions of sections ~~twelve-(12)-through-ninety-four-(94)-of-this-Act, except sections-fifty-three-(53)-through-sixty-(60),-inclusive,-and sections-ninety-two-(92)-and-ninety-three-(93)~~ twenty-two (22), twenty-seven (27), thirty (30), thirty-two (32), thirty-three (33), thirty-four (34), thirty-seven (37) through forty (40), inclusive, forty-two (42), forty-three (43), forty-nine (49), sixty-one (61) through sixty-five (65), inclusive, sixty-seven (67), seventy-one (71), seventy-two (72), seventy-four (74), seventy-five (75), seventy-seven (77), eighty (80) through eighty-three (83), inclusive, and eighty-five (85) through ninety-one (91), inclusive, of this Act, shall become effective July 1, 1975 except-that-budget-procedures-necessary-for-implementation-of-the-fiscal-year-budget-shall-be-in effect-as-otherwise-provided-in-sections-twelve-(12)-through ninety-four-(94)-of-this-Act.---Sections-fifty-three-(53) through-sixty-(60),-inclusive,-and-sections-ninety-two-(92) and-ninety-three-(93) twelve (12) through twenty-one (21), inclusive, twenty-three (23) through twenty-six (26), inclusive, twenty-eight (28), thirty-one (31), thirty-five (35), thirty-six (36), forty-one (41), forty-four (44), forty-five (45), forty-six (46), forty-seven (47), fifty (50), fifty-one (51), fifty-two (52) through sixty (60), inclusive, sixty-six (66), sixty-eight (68), sixty-nine (69), seventy (70), seventy-three (73), seventy-six (76), ninety-two (92) and ninety-three (93) of this Act, shall become effective December 1, 1974, with respect to all special assessments levied after December 1, 1974 or bonds issued in anticipation of the payment of such assessments and budget procedures and levies necessary for the implementation of the fiscal year budget and levies. Sections forty-eight (48), seventy-eight (78), seventy-nine (79), and eighty-four (84) of Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), shall be effective upon publication as provided in section sixty-one (61) of this Act. In order to implement the provisions of this Act there shall be an extended calendar budget year commencing January 1, 1974 and ending June 30, 1975. Budgets for this period of time shall be as provided in section three (3) of this Act. For the purpose of this Act, the term political subdivision includes school districts. For the purpose of this Act, the term school district, when applicable, shall apply to merged area schools and joint county systems or their successor agencies.

Sec. 5. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section three

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(3), unnumbered paragraph three (3), is amended to read as follows:

For the extended fiscal year, budgets shall be prepared in the same manner as prepared for a calendar year, except that they shall include estimated expenditures for the extended year of eighteen months. The amounts certified by the various taxing districts to the county auditor shall be for the extended year of eighteen months. The county auditor shall cause the taxes to be levied for the extended eighteen-month period in the same manner as previously accomplished under a twelve-month period, and based on the property tax valuations of January 1, 1973. Any annual millage limitation, including those for emergency levies, applicable to the taxing districts otherwise provided by law shall for this extended period be increased by the fifty percent, except that the fifty percent allowable increase shall not apply if the limitation is waived by the levying board of the political subdivision and approved by the state appeal board after the levying board has presented evidence to the state appeal board that either insufficient funding or overfunding of the budget of the political subdivision will result, due to the unequal expense payments of the political subdivision between the first half and the last half of a calendar year.

Sec. 6. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section three (3), unnumbered paragraph five (5), is amended to read as follows:

All statutes relating to delinquencies, liens, ~~tax-sales~~ and the like shall be in full force and effect, except that applicable dates shall be extended for the same manner as the payment dates. For the extended fiscal year, the first third of property taxes due shall become delinquent on April 1, 1974, the second third of property taxes due shall become delinquent on October 1, 1974, and the third third of property taxes due shall become delinquent on April 1, 1975, pursuant to the provisions of chapter four hundred forty-five (445) of the Code. The tax sale for the extended fiscal year period shall be conducted on June 16, 1975 pursuant to the provisions of chapter four hundred forty-six (446) of the Code.

Sec. 7. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section three (3), is amended by adding the following new unnumbered paragraphs before the last unnumbered paragraph:

NEW UNNUMBERED PARAGRAPHS. The county auditor may use a uniform levy for the extended fiscal year period in order to achieve three equal installments specified in this section. Any overfunding or underfunding of budgets for political subdivisions previously operating on a fiscal year commencing July first and ending June thirtieth shall be adjusted in the succeeding fiscal years and the millage rate shall be

established accordingly.

The verified statement and designation of homestead, claimed by a person who desires to avail himself of the homestead tax credit or the homestead tax credit to the elderly or disabled pursuant to section four hundred twenty-five point two (425.2) of the Code, and delivered to the assessor during the period commencing January 1, 1973 and ending July 1, 1973, shall be applicable to taxes levied for the extended fiscal year.

The claim for military service tax exemption filed by a person who desires to avail himself of the military service tax exemption pursuant to section four hundred twenty-seven point five (427.5) of the Code and delivered to the assessor during the period commencing January 1, 1973 and ending July 1, 1973, shall be applicable to taxes levied for the extended fiscal year.

The application for personal property tax credit filed pursuant to section four hundred twenty-seven A point four (427A.4) of the Code and delivered to the assessor during the period commencing January 1, 1973 and ending July 1, 1973 shall be applicable to taxes levied for the extended fiscal year.

Sec. 8. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section four (4), subsection two (2), is amended to read as follows:

2. The second half of the amount of taxes due for each school district, certified in December, 1974 for the school year beginning July 1, 1974, shall be canceled, void, not spread, and never collected; however, the provisions of this subsection shall not be construed to restrict or impair the levy and collection of taxes which result from a voted levy approved at an election.

Sec. 9. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section eighteen (18), subsection two (2), amending section twenty-four point twenty-five (24.25), subsection two (2), of the Code, is amended to read as follows:

2. On or before January tenth twentieth of each year, the auditor shall submit to the board of supervisors, a compilation of the various office and department estimates in as much detail as they were submitted to him. With this compilation, the auditor shall show the itemized expenditures and revenues for the two years preceding the current fiscal year and an estimate of the cash and unencumbered balances of each county fund at the end of the current fiscal year.

Sec. 10. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section twenty-one (21), amending section seventy-six point two (76.2), unnumbered paragraph two (2), of the Code, is amended to read as follows:

Sec. 21. Section seventy-six point two (76.2), unnumbered paragraph two (2), Code 1971, is amended to read as follows:

If the resolution is so filed prior to April first said annual levy shall begin with the tax levy of the year of filing. If the resolution is filed after April first in any year, such levy shall begin with the levy of the fiscal year succeeding the year of the filing of such resolution. However, the governing authority of a political subdivision may adjust any levy of taxes made under the provisions of this section ~~prior to July 1, 1975~~, for the purpose of adjusting the annual levies and collections in accordance with the provisions of this Act ~~and the extended fiscal year provided herein~~, subject to the approval of the state comptroller.

Sec. 11. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section thirty-one (31), amending section three hundred seventeen point thirty-one (317.31), subsections one (1), two (2), and three (3), of the Code, is amended to read as follows:

Sec. 31. Section three hundred seventeen point twenty-one (317.21), subsections one (1), two (2), and three (3), Code 1971, are amended to read as follows:

1. Annually, after the weed commissioner has completed his program of destruction of weeds by reason of noncompliance by persons responsible therefor, the board of supervisors shall determine as to each tract of real estate the actual cost of labor and materials used by the commissioner in cutting, burning or otherwise destroying said weeds, the cost of serving notice and special meetings or proceedings, if any. To the total of all such sums expended, they shall add an amount equal to twenty-five percent thereof to compensate for the cost of supervision and administration and assess the resulting sum against said tract of real estate by a special tax, which shall be certified to the county auditor and county treasurer by the clerk of the board of supervisors, and shall be placed upon the tax books, and collected, together with interest and penalty after due, in the same manner as other unpaid taxes. Such tax shall be due on ~~September~~ March first after such assessment, and shall be delinquent after ~~September~~ March thirtieth. When collected, said funds shall be paid into the fund from which said costs were originally paid.

2. Before making any such assesment, the board of supervisors shall prepare a plat or schedule showing the several lots, tracts of land or parcels of ground to be assessed which shall be in accord with the assessor's records and the amount proposed to be assessed against each of the same for destroying or controlling weeds during the fiscal year.

3. Such board shall thereupon fix a time for the hearing on such proposed assessments, which time shall not be later than ~~June~~ December fifteenth of the year, and at least

twenty days prior to the time thus fixed for such hearing shall give notice thereof to all concerned that such plat or schedule is on file, and that the amounts as shown therein will be assessed against the several lots, tracts of land or parcels of ground described in said plat or schedule at the time fixed for such hearing, unless objection is made thereto. Notice of such hearing shall be given by one publication in official county newspapers in the county in which the property to be assessed is situated; or by posting a copy of such notice on the premises affected and by mailing a copy by certified mail to the last known address of the person owning or controlling said premises. At such time and place the owner of said premises or anyone liable to pay such assessment, may appear with the same rights given by law before boards of review, in reference to assessments for general taxation.

Sec. 12. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section thirty-seven (37), amending section three hundred forty-four point two (344.2) of the Code, is amended to read as follows:

Sec. 37. Section three hundred forty-four point two (344.2), Code 1971, is amended to read as follows:

344.2 APPROPRIATION. On or before July thirty-first of every year, the board of supervisors shall appropriate, by resolution, such amounts as are deemed necessary for each of the different county officers and departments during the ensuing fiscal year, and shall specify from which of the different county funds created by law the appropriated sums shall be derived. The appropriations to each separate county office or department shall be itemized in the same manner that the accounts are itemized on the records of the county auditor.

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

Sec. 13. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section seventy-one (71), amending section four hundred forty-four point one (444.1) of the Code, is amended to read as follows:

Sec. 71. Section four hundred forty-four point one (444.1), Code 1971, is amended to read as follows:

444.1 BASIS FOR AMOUNT OF TAX. In all taxing districts in the state, including townships, school districts, cities,

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towns, and counties, when by law then existing the people are authorized to determine by vote, or officers are authorized to estimate or determine, a rate of taxation required for any public purpose, such rate shall in all cases be estimated and based upon the adjusted taxable valuation of such taxing district for the preceding ~~fiscal~~ calendar year.

Sec. 14. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section seventy-six (76), amending section four hundred forty-five point thirteen (445.13) of the Code, is amended to read as follows:

Sec. 76. Section four hundred forty-five point thirteen (445.13), Code 1971, is amended to read as follows:

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

Sec. 15. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section seventy-eight (78), amending section four hundred forty-five point twenty-nine (445.29) of the Code, is amended to read as follows:

Sec. 78. Section four hundred forty-five point twenty-nine (445.29), Code 1971, is amended to read as follows:

445.29 LIEN OF PERSONAL TAXES. All ~~poll-taxes-and~~ taxes due from any person upon personal property shall, for a period of one year following June thirtieth of the year of levy, be a lien upon any and all real estate owned by such person or to which he may acquire title and situated in the county in which the tax is levied. From and after the expiration of said one year said taxes shall be a lien on all such real estate for an additional period of nine years provided said taxes are entered upon the delinquent personal tax list as provided by law. But in no instance shall said taxes be a lien after the expiration of ten years from June thirtieth of the year in which levied. This section shall apply to all ~~poll-taxes-and-to-all~~ taxes on personal property whether levied prior or subsequent to the time this section takes effect. Personal property taxes, together with any interest, penalty, or costs, shall be a lien in favor of the county upon all the taxable personal property and rights to property belonging to the taxpayer, such lien to relate back to and exist from ~~July~~ January first of the year in which such personal property is assessed. Such a lien shall not be effective

or applicable, however, as against the rights of purchasers or mortgages who acquired an interest in or lien against real estate owned by the resident against whom such tax is assessed before the date that the treasurer files notice of such lien.

Sec. 16. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section eighty (80), amending section four hundred forty-five point thirty-six (445.36) of the Code, is amended to read as follows:

Sec. 80. Section four hundred forty-five point thirty-six (445.36), Code 1971, is amended to read as follows:

445.36 PAYMENT--INSTALLMENTS. No demand of taxes shall be necessary, but it shall be the duty of every person subject to taxation to attend at the office of the treasurer, at some time between the first Monday in ~~July~~ August and September first following, and pay his taxes in full, or one-half thereof before September first succeeding the levy, and the remaining half before March first following.

Sec. 17. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section eighty-four (84), amending section four hundred forty-five point forty-three (445.43) of the Code, is amended to read as follows:

Sec. 84. Section four hundred forty-five point forty-three (445.43), Code 1971, is amended to read as follows:

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

Sec. 18. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section eighty-six (86), amending section four hundred forty-six point seven (446.7), unnumbered paragraph one (1), of the Code, is amended to read as follows:

Sec. 86. Section four hundred forty-six point seven (446.7), unnumbered paragraph one (1), Code 1971, is amended to read as follows:

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

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

Sec. 19. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section eighty-seven (87), amending section four hundred forty-six point twenty-eight (446.28), of the Code, is amended to read as follows:

Sec. 87. Section four hundred forty-six point twenty-eight (446.28), Code 1971, is amended to read as follows:

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

Sec. 20. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), is amended by adding the following new sections:

NEW SECTION. A city, county, or other political subdivision may establish an encumbrance system for any obligation not liquidated at the close of the fiscal year in which the obligation has been encumbered. The encumbered obligations may be retained upon the books of the city, county, or other political subdivision until liquidated, all in accordance with generally accepted governmental accounting practices.

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

Sec. 21. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section forty-eight (48), subsection five (5), paragraph a, is amended to read as follows:

a. The elective officers provided for in the adopted form are to be elected at the next regular city election held more than sixty days after the special election at which the form was adopted, and the adopted form becomes effective at the beginning of the ~~fiscal~~ calendar year which follows such regular city election.

Sec. 22. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section eighty-three (83), unnumbered paragraph one (1), is amended to read as follows:

Except as otherwise provided for special charter cities,

a city's fiscal year ~~and tax year is from January first through December thirty-first, inclusive~~ shall be as provided in Acts of the General Assembly, 1972 Session, chapter one thousand twenty (1020), as amended by this Act. All city property taxes must be certified by a city to the county auditor on or before the fifteenth day of ~~October~~ March of each year, unless otherwise provided by state law.

Sec. 23. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section ninety-nine (99), unnumbered paragraph one (1), is amended to read as follows:

A city budget as finally adopted for the following fiscal year becomes effective ~~January~~ July first and constitutes the city appropriation for each program and purpose specified therein until amended as provided in this section. A city budget for the current fiscal year may be amended for any of the following purposes:

Sec. 24. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section one hundred (100), unnumbered paragraph three (3), is amended to read as follows:

The state appeal board shall proceed to consider the protest in accordance with the same provisions that protests to budgets of municipalities are considered under chapter 24 of the Code, except that final disposition of appeals of city budgets shall be made on or before ~~November~~ April 24 of each year. The state appeal board shall certify its decision with respect to the protest to the county auditor, and such decision shall be final.

Sec. 25. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section one hundred three (103), is amended to read as follows:

Sec. 103. Not later than ~~April~~ October first of each year, a city shall publish an annual report as provided in section three (3) of this Act containing a summary for the preceding fiscal year of all collections and receipts, all accounts due the city, and all expenditures, the current public debt of the city, and the legal debt limit of the city for the current fiscal year. A copy of this report must be furnished to the auditor of state.

Sec. 26. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section one hundred forty-one (141), subsection five (5), is amended to read as follows:

5. Direct the clerk to certify the final schedule to the auditor of the county or counties in which the assessed property is located, and to publish notice thereof once each week for two consecutive weeks in the manner provided in section three (3) of this Act, the first publication of which shall be not more than fifteen days from the date of filing of the

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final schedule. On or before the second publication of the notice, the clerk shall send by certified mail to each property owner whose property is subject to assessment for the improvement, as shown by the records in the office of the county auditor, a copy of the notice. Such notice shall also include a statement in substance that assessments may be paid in full without interest within thirty days after the date of certification, and thereafter all unpaid special assessments will draw annual interest at seven percent, computed to the ~~June~~ December first next following the due dates of the respective installments, and each installment will be delinquent on ~~March-thirty-first~~ September thirtieth following its due date, and will draw additionally the same delinquent interest and the same penalties as ordinary taxes. Such notice shall also state substantially that property owners may elect to pay any installment semiannually in advance. If a property is shown by the records to be in the name of more than one owner at the same mailing address, a single notice may be mailed to all owners at that address. Failure to receive a mailed notice is not a defense to the special assessment.

The county auditor shall place on the tax list the amounts to be assessed against each lot within the assessment district, as certified.

Sec. 27. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section one hundred forty-six (146), are amended to read as follows:

1. The first installment of each assessment, or the total amount if less than fifty dollars, is due and payable on ~~January~~ July first next succeeding the date of the levy, unless the assessment is filed with the county auditor ~~less than thirty days prior to January first~~ after May thirty-first in any year. The first installment shall bear interest on the whole assessment from the date of acceptance of the work by the council to the first day of ~~June~~ December following the due date.

2. The succeeding annual installments, with interest on the whole unpaid amount, to the first day of ~~June~~ December following the due date, are respectively due on ~~January~~ July first annually, and must be paid at the same time and in the same manner as the ~~March~~ September semiannual payment of ordinary taxes.

3. All future installments of an assessment may be paid on any date by payment of the ten outstanding balance, plus interest to ~~June~~ December first following the due date of the next maturing installment.

4. Each installment of an assessment with interest on the unpaid balance is delinquent after the ~~thirty-first~~ thirtieth day of ~~March~~ September next after its due date,

and bears the same delinquent interest with the same penalties as ordinary taxes. When collected, the interest and penalties must be credited to the same fund as the special assessment.

Sec. 28. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section one hundred forty-nine (149), subsection two (2), unnumbered paragraph one (1), is amended to read as follows:

All special assessment bonds are negotiable, must state on their face that they are issued under the provisions of this part, and are payable as to both principal and interest from the proceeds of the special assessments levied for the public improvement. Such bonds may bear interest at a rate not exceeding seven percent per annum payable annually or semiannually, must mature serially on ~~June~~ December first of the years in which any of the principal is scheduled to become due, and may contain a provision that the city reserves the right and option of calling and redeeming any or all of the bonds prior to maturity on any interest payment date or within forty-five days thereafter upon the terms specified therein.

Sec. 29. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section one hundred ninety-nine (199), is amended to read as follows:

Sec. 199. Chapters three hundred sixty-two (362), three hundred sixty-three (363), three hundred sixty-three A (363A), three hundred sixty-three B (363B), three hundred sixty-three C (363C), three hundred sixty-three D (363D), three hundred sixty-three E (363E), three hundred sixty-four (364), three hundred sixty-six (366), three hundred sixty-eight (368), three hundred sixty-eight A (368A), three hundred sixty-nine (369), three hundred seventy (370), three hundred seventy-one (371), three hundred seventy-two (372), three hundred seventy-three (373), three hundred seventy-four (374), three hundred seventy-four A (374A), three hundred seventy-five (375), three hundred seventy-six (376), three hundred seventy-seven (377), three hundred seventy-eight (378), three hundred seventy-eight A (378A), three hundred seventy-nine (379), three hundred seventy-nine A (379A), three hundred seventy-nine B (379B), three hundred eighty (380), three hundred eighty-one (381), three hundred eighty-two (382), three hundred eighty-three (383), three hundred eighty-four (384), three hundred eighty-five (385), three hundred eighty-six (386), three hundred eighty-six A (386A), three hundred eighty-six B (386B), three hundred eighty-six C (386C), three hundred eighty-seven (387), three hundred eighty-nine (389), three hundred ninety (390), three hundred ninety A (390A), three hundred ninety-one (391), three hundred ninety-one A (391A), three hundred ninety-two (392), three hundred ninety-three (393), three hundred ninety-four (394), three hundred ninety-five (295), three hundred ninety-six (396), three hundred

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ninety-seven (397), three hundred ninety-seven A (397A), three hundred ninety-eight (398), three hundred ninety-eight A (398A), three hundred ninety-nine (399), four hundred (400), four hundred one (401), four hundred two (402), four hundred four (404), four hundred seven (407), four hundred eight (408), four hundred eight A (408A), ~~four-hundred-thirteen (413)~~, four hundred fifteen (415), and four hundred seventeen (417), Code 1971, are repealed.

Sec. 30. It is the intent of the general assembly in enacting section twenty-nine (29) of this Act that chapter four hundred thirteen (413) of the Code shall not be repealed upon the effective date of Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), section one hundred ninety-nine (199), and the legal doctrine that the repeal of a repealing Act does not reinstate the original statute repealed shall not apply.

Sec. 31. Section twenty-four point twenty-seven (24.27), Code 1973, as amended by Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section nineteen (19), and Acts of the Sixty-fifth General Assembly, 1973 Session, chapter one hundred thirty-six (136), section three hundred forty-two (342), is amended to read as follows:

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

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

Sec. 32. Section twenty-four point thirty-two (24.32), Code 1973, is amended to read as follows:

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

Sec. 33. Section twenty-nine C point seven (29C.7), unnumbered paragraphs two (2) and four (4), Code 1973, are amended to read as follows:

Not later than ~~March-15~~ November fifteenth of each year the joint county-municipal civil defense director and the joint administration shall prepare a proposed budget of all expenses for the ensuing fiscal year, July 1 to June 30. The proposed budget shall include estimated expenses that might be incurred in the event of a natural disaster, including, but not limited to hurricanes, tornadoes, windstorms or floods, and the necessary training, warning, protection facilities, and equipment necessary to minimize the loss of life in the event of acts of aggression.

Each year the chairman of the joint administration shall, by written notice, call a meeting of the joint administration to consider such proposed budget and shall fix and adopt a budget for the ensuing federal fiscal year not later than May-15 January fifteenth.

Sec. 34. Section two hundred two point four (202.4), Code 1973, is amended to read as follows:

202.4 ASSESSMENT LIEN. The board shall have full power and authority to quarry, pulverize and sell or to purchase and resell to said farm owners in their respective counties, limestone for their use on their farms and may either sell same for cash, or on application of any farm owner in the county, written notice having been first given to the mortgage or lien holder and consent of said lien holders having been obtained in writing, which consent shall be filed in the office of the county auditor, provide agricultural lime, and deliver same to farm of applicant, payment for same to be provided for by a special assessment tax levy against the real estate so benefited in the amount of the sales value and transportation of said agricultural lime, which assessment shall be payable at the option of the owner of the farm or his legal heirs or assignees in its entirety on or before

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December ~~1~~ first following the receipt ~~or~~ of said lime or may be paid in five equal annual installments payable on March ~~1~~ October first of each succeeding year with the ordinary taxes until said special assessment is fully paid. The special assessment shall, by consent, be a lien prior to any lien or liens upon said real estate.

Sec. 35. Section two hundred fifty-three point three (253.3), Code 1973, as amended by House File six hundred fifty-nine (659), section three (3), as enacted by the Sixty-fifth General Assembly, 1974 Session, is amended to read as follows:

253.3 ANNUAL PUBLISHED REPORT. The board of supervisors shall, during the month of ~~January~~ July of each year, publish in the official papers of the county as part of its proceedings, a financial statement of the receipts of the county care facility, or county farm, itemizing the same and stating the source thereof, which report shall also set forth the total expenditures thereof and the value of the property on hand on January first of the year for which the report is made and a comparison with the inventory of the previous year.

Sec. 36. Section two hundred eighty A point seventeen (280A.17), unnumbered paragraph one (1), Code 1973, is amended to read as follows:

The board of directors of each merged area shall prepare an annual budget designating the proposed expenditures for operation of the area vocational school or area community college. The board shall further designate the amounts which are to be by local taxation and the amounts which are to be raised by other sources of revenue for such operation. The budget of each merged area shall be submitted to the state board no later than ~~June-1~~ December first preceding the next fiscal year for approval. The state board shall review the proposed budget and shall, prior to ~~July-1~~ January first, either grant its approval or return the budget without approval with the comments of the state board attached thereto. Any unapproved budget shall be resubmitted to the state board for final approval. Upon approval of the budget by the state board, the board of directors shall prorate the amount to be raised by local taxation among the respective county school systems, or parts thereof, in the proportion that the value of taxable property in each system, or part thereof, bears to the total value of taxable property in the area. The board of directors shall certify the amount so determined to the respective county auditors and the boards of supervisors shall levy a tax sufficient to raise the amount. No tax in excess of three fourths mill shall be levied on taxable property in a merged area for the operation of an area vocational school or area community college. Taxes collected pursuant to such levy shall be paid by the respective county treasurers

to the treasurer of the merged area in the same manner that other school taxes are paid to local school districts.

Sec. 37. Section two hundred ninety-eight point nine (298.9), Code 1973, is amended to read as follows:

298.9 SPECIAL LEVIES. If a schoolhouse tax is voted at a special election and certified to said board after the regular levy is made, it shall at its next regular meeting levy such tax and cause the same to be forthwith entered upon the tax list to be collected as other school taxes. If the certification is so filed prior to ~~the first day of October~~ April first, said annual levy shall begin with the tax levy of the year of filing. If the certification is filed after ~~the first day of October~~ April first in any year, such levy shall begin with the levy of the ~~calendar~~ fiscal year succeeding the year of the filing of such certification.

Sec. 38. Section two hundred ninety-eight point eighteen (298.18), unnumbered paragraph one (1), Code 1973, is amended to read as follows:

The board of each school corporation shall, when estimating and certifying the amount of money required for general purposes, estimate and certify to the board of supervisors of the proper county for the schoolhouse fund the amount required to pay interest due or that may become due for the fiscal year beginning ~~January 1~~ July first thereafter, upon lawful bonded indebtedness, and in addition thereto such amount as the board may deem necessary to apply to the principal.

Sec. 39. Section three hundred point three (300.3), Code 1973, is amended to read as follows:

300.3 LEVY--COLLECTION--LIMITATION. Boards of school directors in such districts shall fix and certify to the board of supervisors on or before the first Monday of ~~September~~ March the amount of money required for the next fiscal year for the support of the aforementioned activities, in the same manner as the amount of necessary taxes for other school purposes is certified, and said board of supervisors shall levy and collect a tax upon all the property subject to taxation in said school district at the same time and in the same manner as other taxes are levied and collected by law, which shall be equal to the amount of money so required for such purposes by the said board of school directors; provided that the tax so levied upon each dollar of the assessed valuation of all property, real and personal, in said district, subject to taxation, shall not in any one year exceed one-half mill for the purpose of the activities hereinbefore mentioned. The said tax shall not be used or appropriated directly or indirectly for any other purpose than provided in this chapter.

Sec. 40. Section three hundred thirty-two point thirty-eight (332.38), Code 1973, is amended to read as follows:

332.38 TAX TO SUPPORT FUND. If the balance in the fund

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on ~~March-30~~ September thirtieth of any year is less than three hundred thousand dollars, the treasurer of state shall notify the board of supervisors of each county to levy for that year a two-hundredths mill levy to be collected with other taxes in the next ~~calendar~~ year.

Sec. 41. Section three hundred thirty-two point thirty-nine (332.39), Code 1973, is amended to read as follows:

332.39 DEPOSIT OF TAX--INVESTMENT. Not later than ~~the fifteenth-of-June~~ December fifteenth or the ~~fifteenth-day of-December~~ June fifteenth of each year in which the tax is collected, the county auditor shall transmit the amount of the tax levied and collected, by warrant, to the treasurer of state who shall credit it to the county indemnification fund. The treasurer of state shall invest any moneys in the fund in the same manner as other public funds and shall credit any interest received from that investment to the county indemnification fund.

Sec. 42. Section three hundred thirty-three point fourteen (333.14), Code 1973, is amended to read as follows:

333.14 PRINTING AND DISTRIBUTION. Said financial report shall be ordered printed by the board of supervisors in pamphlet form in such numbers as the board may direct, for distribution among the taxpayers of the county. The county auditor of each county shall, on or before ~~April-1~~ October first of each year, furnish to the auditor of state the information contained in such financial report and any other information relative to the financial affairs of the county which he may require, upon blank forms provided by the auditor of state. for this purpose.

Sec. 43. Section three hundred fifty-nine point thirty (359.30), Code 1973, is amended to read as follows:

359.30 CEMETERY AND PARK TAX. They shall, at the regular meeting in ~~April~~ November, levy a tax sufficient to pay for any lands so condemned or purchased, or for the necessary improvement and maintenance of cemeteries thus established, and for the necessary improvement and the maintenance of public parks acquired by gift, devise, or bequest under section 359.29, or for the maintenance and improvement of cemeteries so established in adjoining townships, in case they deem such action advisable.

Sec. 44. Section four hundred four point three (404.3), Code 1973, is amended to read as follows:

404.3 CERTIFICATION OF TAXES AND ASSESSMENTS. All assessments and taxes of every kind and nature caused to be levied by the council, except taxes for the payment of bonds and the interest thereon, and except as otherwise provided by law, shall be certified by the clerk on or before ~~the-fifteenth day-of-August~~ March fifteenth to the county auditor, and by him placed upon the tax list for the current year, and the county treasurer shall collect such assessments and taxes

in the same manner as other taxes, and when delinquent they shall draw the same interest and penalties.

Sec. 45. Section four hundred five point one (405.1), unnumbered paragraph two (2), Code 1973, is amended to read as follows:

On or before ~~June-15~~ December fifteenth of each fiscal year, the state comptroller shall distribute the moneys in the municipal assistance fund to each city and town in the state in the proportion that the population of each city and town is to the total population of all cities and towns in the state. However, the comptroller shall in no event distribute in any year to any city or town an amount in excess of one-half the amount to be collected from property tax levies by that city or town for that year. Any moneys remaining in the municipal assistance fund shall remain in the fund and be available for distribution the following year.

Sec. 46. Section four hundred eleven point eleven (411.11), subsection one (1), Code 1973, is amended to read as follows:

1. On or before ~~the first day of July in~~ January first of each year the respective boards of trustees shall certify to the superintendent of public safety the amounts which will become due and payable during the year next following to the pension accumulation fund and the expense fund. The amounts so certified shall be included by the superintendent of public safety in his annual budget estimate. The amounts so certified shall be appropriated by the said cities and transferred to the retirement system for the ensuing year. Said cities shall annually levy a tax sufficient in amount to cover such appropriations.

Sec. 47. Section four hundred twenty-two point seventy-eight (422.78), unnumbered paragraph one (1), Code 1973, as amended by Acts of the Sixty-fifth General Assembly, 1973 Session, chapter two hundred forty-eight (248), section one (1), is amended to read as follows:

There is created a permanent fund in the office of the treasurer of state to be known as the "moneys and credits replacement fund". The director shall determine the percentage which the aggregate taxable value for the year 1965 of the property described in and subject to taxation under section 429.2, Code 1966, owned or held by individuals, administrators, executors, guardians, conservators, trustees or an agent or nominee thereof, and the aggregate taxable value for the year 1965 of the property described in and subject to taxation under section 431.1, Code 1966, for the year 1965 but not subject to taxation under said section for the year 1966, in each county bears to the total aggregate taxable value of such property reported from all of the counties in the state and shall certify the percentage for each county to the state comptroller prior to January 1, 1967. ~~In January~~ Commencing July 1, 1975, in July of each year, the state

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comptroller shall apply said percentage to the money which shall have accumulated in the moneys and credits tax replacement fund prior to such January July and thereby determine the amount thereof due to each county. The state comptroller shall draw warrants on the moneys and credits tax replacement fund in such amounts payable to the county treasurer of each county and transmit them. The county treasurer shall apportion these amounts as follows: For the amounts received in January 1972, and all previously collected amounts, twenty percent to the county general fund, fifty percent to the school general fund, and the remaining thirty percent to cities and towns in the proportion that the taxable values for each city and town for 1965 of property subject to taxation in 1965 under section 429.2, Code 1966, and 431.1, Code 1966, is to the total of such taxable values for all cities and towns within the county; for the amounts received in January 1973, and all subsequently collected amounts, forty percent to the county general fund, and the remaining sixty percent to cities and towns in the proportion that the taxable values for each city and town for the year 1965 under sections 429.2 and 431.1, Code 1966, is to the total of such taxable values for all the cities and towns within the county.

Sec. 48. Section four hundred twenty-six point seven (426.7), Code 1973, is amended to read as follows:

426.7 WARRANTS DRAWN BY COMPTROLLER. After receiving from the several county auditors of the state the certifications provided for in section 426.6, and on or before March-15 September fifteenth of the following year, the state comptroller shall draw warrants on the agricultural land credits fund created by this chapter, payable to the county treasurers of the several counties of the state in the total amount certified by the county auditors of the respective counties and mail said warrants to the county auditors of said counties, provided that in the event the agricultural land credits fund is insufficient to pay in full the total of the amounts certified to the state comptroller on the first of June, he shall prorate the fund to the several county treasurers and notify the several county auditors of the pro rata percentage on or before August 1.

Sec. 49. Section four hundred twenty-seven A point six (427A.6), Code 1973, as amended by Acts of the Sixty-fifth General Assembly, 1973 Session, chapter two hundred fifty-five, section three (3), is amended to read as follows:

427A.6 LISTING BY AUDITOR. On or before January-1 July first of each year, the auditor of each county shall prepare a statement listing for each taxing district in the county all personal property upon which taxes shall not be collected due to the tax credit granted in this chapter. The statement shall show the tax rates of the various taxing districts and

the total amount of taxes which shall not be collected in each district because of the tax credit. The auditor shall certify and forward one copy each of the statement to the state comptroller and to the department of revenue on or before ~~January-15~~ July fifteenth of such year. The department of revenue shall have the responsibility of auditing credits allowed in all counties in the state and the assessed values and assessment practices which affect the amounts of credits and such audit shall be completed within ~~eighteen~~ twenty-four months from July 1 of the year the claims were filed. A copy of the audit containing disallowed credits shall be sent to the county auditor, the county treasurer and state comptroller, and such individuals shall be directed to correct their books and records accordingly. The amount of such erroneous credit shall be charged to the county by the state comptroller. The director of revenue shall be authorized and directed to disallow any claim where the audit or investigation revealed that the claimant was not entitled to the credit claimed. Persons and business enterprises may appeal any disallowed personal property credit to the state board of tax review.

Sec. 50. Section four hundred thirty-eight point eighteen (438.18), Code 1973, is amended to read as follows:

438.18 NONPAYMENT OF TAX--EFFECT. If said tax is not paid within the ~~calendar~~ fiscal year in which the same is due, the company shall not be permitted thereafter to use the public or private property of the state of Iowa, or to operate in Iowa for any purpose.

Sec. 51. Section four hundred forty-two point nine (442.9), subsection two (2), Code 1973, is amended to read as follows:

2. No later than ~~December-1~~ August first of each year, the state comptroller shall notify the county auditor of each county the amount, both in dollars and mills, of the additional property tax levy in each school district in the county. Each county auditor shall spread the additional property tax levy for each school district over all taxable property in the district.

Sec. 52. Section four hundred sixty-seven A point twenty (467A.20), unnumbered paragraph two (2), Code 1973, is amended to read as follows:

On or before ~~July-10~~ January tenth of each year its governing body shall make an estimate of the amount it deems necessary to be raised by such special tax for the ensuing year and transmit said estimate in dollars to the board of supervisors of the county in which the subdistrict lies.

Sec. 53. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), sections eleven (11), twenty-nine (29), and ninety-four (94), are repealed.

Sec. 54. Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand eighty-eight (1088), sections

one hundred two (102), two hundred thirty-six (236), two hundred thirty-seven (237), two hundred thirty-eight (238), and two hundred forty (240) are repealed.

Sec. 55. Notwithstanding the provisions of section seven (7) of this Act, any veteran who files a claim for a military service tax exemption under section four hundred twenty-seven point five (427.5) of the Code for the extended fiscal year and who subsequently sells his property and purchases property upon which no claim for a military service tax exemption has been allowed for the extended fiscal year may file a claim by December 1, 1974 with the department of revenue for reimbursement in an amount equal to one-third of the amount determined by multiplying the exemption by the millage.

Sec. 56. For the person who liquidated personal property at any time between January 2, 1973 and December 31, 1973 and who files a claim with the county board of supervisors, the county board of supervisors shall forgive the third third of personal property taxes due that become delinquent on April 1, 1975.

Sec. 57. Notwithstanding the millage limitations in section two hundred eighty A point seventeen (280A.17) of the Code, for the fiscal year commencing July 1, 1976 and ending June 30, 1977, the board of directors of any merged area which closed the fiscal year ending June 30, 1975 with a deficit cash balance may levy an additional tax pursuant to section two hundred eighty A point seventeen (280A.17) of the Code of not to exceed three-eighths mill to repay funds borrowed pursuant to Acts of the Sixty-fourth General Assembly, 1972 Session, chapter one thousand twenty (1020), section five (5).

Sec. 58. Notwithstanding the millage limitations in section two hundred eighty A point twenty-two (280A.22) of the Code, a merged area which has an authorized three-fourths mill voted levy pursuant to section two hundred eighty A point twenty-two (280A.22) of the Code for which the period of time of the voted levy extends beyond June 30, 1975, may increase the final full fiscal year levy to equal one and one-eighth mills.

Sec. 59. Nothing in this Act shall be construed to prevent the completion and enforcement of the levy of taxes lawfully made and provided for either under this Act, or under chapter one thousand twenty (1020), Acts of the Sixty-fourth General Assembly, 1972 Session, or under any other law enacted prior to the effective dates of chapter one thousand twenty (1020), Acts of the Sixty-fourth General Assembly, 1972 Session.

For any special assessments levied under any special assessment law on or before December 1, 1974, the annual installments, with interest on the whole unpaid amount, to the first day of June following the due date, are respectively due in consecutive years on January first annually, and must be paid

at the same time and in the same manner as the March semiannual payment of ordinary taxes.

It is the intent of the General Assembly that commencing July 1, 1975, to the end that all cities, counties, and other political subdivisions are to operate on a fiscal year commencing July 1, 1975 and each July first thereafter, the provisions of this Act and of chapter one thousand twenty (1020), Acts of the Sixty-fourth General Assembly, 1972 Session, shall be liberally construed to effect that purpose, and any ambiguous, conflicting, or irreconcilable provisions shall be construed to bring into effect the fiscal year which commences July first of each year.

Sec. 60. An action of an official or employee of a city, county, or other political subdivision, made prior to the effective date of this Act, which was made in the manner authorized by this Act shall be deemed to have been made in compliance with the provisions of this Act, and to this extent the provisions of this Act are retroactive.

Sec. 61. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Sioux City Journal, a newspaper published in Sioux City, Iowa, and in the Muscatine Journal, a newspaper published in Muscatine, Iowa.

The provisions of sections one (1), two (2), four (4) through eight (8), fifteen (15), seventeen (17), twenty (20), twenty-one (21), twenty-two (22), twenty-nine (29), thirty (30), thirty-three (33), and fifty-three (53) through sixty (60), inclusive, of this Act shall be effective upon publication as provided in this section. The provisions of sections three (3), nine (9), ten (10), eleven (11), fourteen (14), twenty-four (24), twenty-seven (27), twenty-eight (28), thirty-one (31), thirty-two (32), thirty-five (35), thirty-six (36), thirty-seven (37), thirty-nine (39), forty-six (46), forty-nine (49), fifty-one (51), and fifty-two (52) of this Act shall be effective December 1, 1974. The provisions of sections twelve (12), thirteen (13), sixteen (16), eighteen (18), nineteen (19), twenty-three (23), twenty-five (25), twenty-six (26), thirty-four (34), thirty-eight (38), forty (40) through forty-five (45), inclusive, forty-seven (47), forty-eight (48), and fifty (50) of this Act shall be effective July 1, 1975.

2. Amend the title, page 1, line 3, by inserting after the word "thirtieth" the words "and correcting conflicting statutes".

On the part of the Senate:

RALPH W. POTTER, Chairman
WILLARD R. HANSEN
LOWELL L. JUNKINS
FOREST V. SCHWENGELS
KENNETH D. SCOTT

Filed
April 25, 1974

On the part of the House:

ED BITTLE, Chairman
JOHN B. BRUNOW
WILLIAM R. FERGUSON
DAVID M. READINGER
RUSSELL L. WYCKOFF

House adopted 4/29

SENATE AMENDMENT TO HOUSE FILE 1028

- 1 Amend House File 1028, as amended and passed by the
- 2 House, as follows:
- 3 1. Page 4, line 33, by inserting after the word
- 4 "inclusive," the word "and".
- 5 2. Page 4, line 34, by striking the words and figure
- 6 ", and ninety-four (94)".
- 7 3. Page 5, line 8, by striking the word and figure
- 8 "twenty-nine (29)".
- 9 4. Page 12, line 21, by inserting after the figure
- 10 "1973", the words "as amended by Acts of the Sixty-
- 11 fifth General Assembly, 1973 Session, chapter two
- 12 hundred fifty-five (255), section three (3)".
- 13 5. Page 12, line 35, by striking the comma and in-
- 14 serting in lieu thereof the words "and the assessed
- 15 values and assessment practices which affect the
- 16 amounts of credits".
- 17 6. Page 21, line 14, by striking the word "and".
- 18 7. Page 21, line 15, by inserting after the word
- 19 "inclusive," the words and figures "forty-one (41),
- 20 "and forty-two (42)".
- 21 8. Page 21, line 18, by inserting after the figure
- 22 "(15)," the word and figure "twenty-three (23)".
- 23 9. Page 21, line 18, by striking the word "and".
- 24 10. Page 21, line 19, by inserting after the figure
- 25 "(29)" the words and figure ", and thirty-eight (38)".
- 26 11. Page 21, line 21, by striking the word "through"
- 27 and inserting in lieu thereof the word and figure
- 28 ", twenty-four (24)".
- 29 12. Page 21, line 22, by striking the word "and".
- 30 13. Page 21, line 22, by inserting after the figure
- 31 "(30)" the words and figures ", thirty-nine (39), and
- 32 "forty (40)".
- 33 14. Page 21, by inserting after line 23 the follow-
- 34 ing sections:
- 35 Sec. 38. Section two hundred eighty A point
- 36 seventeen (280A.17), unnumbered paragraph one (1),
- 37 Code 1973, is amended to read as follows:
- 38 The board of directors of each merged area shall
- 39 prepare an annual budget designating the proposed
- 40 expenditures for operation of the area vocational
- 41 school or area community college. The board shall
- 42 further designate the amounts which are to be
- 43 by local taxation and the amounts which are to be
- 44 raised by other sources of revenue for such operation.
- 45 The budget of each merged area shall be submitted to
- 46 the state board no later than ~~June 1~~ December first
- 47 preceding the next fiscal year for approval. The
- 48 state board shall review the proposed budget and
- 49 shall, prior to ~~July 1~~ January first, either grant
- 50 its approval or return the budget without approval

51 with the comments of the state board attached there-
52 to. Any unapproved budget shall be resubmitted to
53 the state board for final approval. Upon approval of
54 the budget by the state board, the board of directors
55 shall prorate the amount to be raised by local taxa-
56 tion among the respective county school systems, or
57 parts thereof, in the proportion that the value of
58 taxable property in each system, or part thereof,
59 bears to the total value of taxable property in the
60 area. The board of directors shall certify the
61 amount so determined to the respective county
62 auditors and the boards of supervisors shall levy
63 a tax sufficient to raise the amount. No tax in
64 excess of three-fourths mill shall be levied on
65 taxable property in a merged area for the operation
66 of an area vocational school or area community
67 college. Taxes collected pursuant to such levy shall
68 be paid by the respective county treasurers to the
69 treasurer of the merged area in the same manner that
70 other school taxes are paid to local school districts.

71 Sec. 39. Section four hundred twenty-two point
72 seventy-eight (422.78), unnumbered paragraph one (1),
73 Code 1973, as amended by Acts of the Sixty-fifth
74 General Assembly, 1973 Session, chapter two hundred
75 forty-eight (248), section one (1), is amended to
76 read as follows:

77 There is created a permanent fund in the office
78 of the treasurer of state to be known as the "moneys
79 and credits replacement fund". The director shall
80 determine the percentage which the aggregate taxable
81 value for the year 1965 of the property described in
82 and subject to taxation under section 429.2, Code
83 1966, owned or held by individuals, administrators,
84 executors, guardians, conservators, trustees or an
85 agent or nominee thereof, and the aggregate taxable
86 value for the year 1965 of the property described in
87 and subject to taxation under section 431.1, Code
88 1966, for the year 1965 but not subject to taxation
89 under said section for the year 1966, in each county
90 bears to the total aggregate taxable value of such
91 property reported from all of the counties in the
92 state and shall certify the percentage for each
93 county to the state comptroller prior to January 1,
94 1967. ~~In January~~ Commencing July 1, 1975, in July
95 of each year, the state comptroller shall apply said
96 percentage to the money which shall have accumulated
97 in the moneys and credits tax replacement fund prior
98 to such ~~January~~ July and thereby determine the amount
99 thereof due to each county. The state comptroller
100 shall draw warrants on the moneys and credits tax

101 replacement fund in such amounts payable to the
102 county treasurer of each county and transmit them.
103 The county treasurer shall apportion these amounts
104 as follows: For the amounts received in January
105 1972, and all previously collected amounts, twenty
106 percent to the county general fund, fifty percent
107 to the school general fund, and the remaining thirty
108 percent to cities and towns in the proportion that
109 the taxable values for each city and towns for 1965
110 of property subject to taxation in 1965 under sections
111 429.2, Code 1966, and 431.1, Code 1966, is to the
112 total of such taxable values for all cities and towns
113 within the county; for the amounts received in
114 January 1973, and all subsequently collected amounts,
115 forty percent to the county general fund, and the re-
116 maining sixty percent to cities and towns in the
117 proportion that the taxable values for each city
118 and town for the year 1965 under sections 429.2 and
119 431.1, Code 1966, is to the total of such taxable
120 values for all the cities and towns within the
121 county.

122 Sec. 40. Acts of the Sixty-fourth General
123 Assembly, 1972 Session, chapter one thousand twenty
124 (1020), section seventy-one (71), is amended to
125 read as follows:

126 Sec. 71. Section four hundred forty-four point
127 one (444.1), Code 1973, is amended to read as follows:

128 444.1 BASIS FOR AMOUNT OF TAX. In all taxing
129 districts in the state, including townships, school
130 districts, cities, towns, and counties, when by
131 law then existing the people are authorized to deter-
132 mine by vote, or officers are authorized to estimate
133 or determine, a rate of taxation required for any
134 public purpose, such rate shall in all cases be esti-
135 mated and based upon the adjusted taxable valuation
136 of such taxing district for the preceding ~~fiscal~~
137 calendar year.

138 Sec. 41. Acts of the Sixty-fourth General
139 Assembly, 1972 Session, chapter one thousand eighty-
140 eight (1088), section forty-eight (48), subsection
141 five (5), paragraph a, is amended to read as
142 follows:

143 a. The elective officers provided for in the
144 adopted form are to be elected at the next regular
145 city election held more than sixty days after the
146 special election at which the form was adopted, and
147 the adopted form becomes effective at the beginning
148 of the ~~fiscal~~ calendar year which follows such
149 regular city election.

150 Sec. 42. Acts of the Sixty-fourth General

151 Assembly, 1972 Session, chapter one thousand twenty
152 (1020), sections ninety-four (94) and twenty-nine
153 (29) are repealed.

154 Sec. 43. Section four hundred forty-two point
155 three (442.3), Code 1973, as amended by Acts of the
156 Sixty-fifth General Assembly, 1973 Session, chapter
157 two hundred fifty-eight (258), section two (2), is
158 amended to read as follows:

159 442.3 STATE FOUNDATION BASE. The state
160 foundation base for the school year beginning July 1,
161 1972, is seventy percent of the state cost per pupil.
162 For each succeeding school year the state foundation
163 base shall be increased by the amount of one percent
164 of the state cost per pupil, except for the school
165 year beginning July 1, 1976 only when the one per-
166 cent increase in the state foundation base shall
167 not apply, up to a maximum of eighty percent of the
168 state cost per pupil. The district foundation base
169 is the larger of the state foundation base or the
170 amount per pupil which the district will receive
171 from foundation property tax and state school founda-
172 tion aid. The provisions of this section shall be
173 effective December 1, 1974.

174 Sec. 4. Notwithstanding the provisions of
175 section seven (7) of this Act, any veteran who files
176 a claim for a military service tax exemption under
177 section four hundred twenty-seven point five (427.5)
178 of the Code for the extended fiscal year and who sub-
179 sequently sells his property and purchases property
180 upon which no claim for a military service tax exemp-
181 tion has been allowed for the extended fiscal year
182 may file a claim by December 1, 1974 with the depart-
183 ment of revenue for reimbursement in an amount equal
184 to one-third of the amount determined by multiplying
185 the exemption by the millage.

186 The provisions of this section shall become
187 effective upon publication under the provisions of
188 section thirty-seven (37) of this Act.

189 Sec. 45. For any person who liquidated
190 personal property at any time between January 2,
191 1973 and December 31, 1973 and who files a claim
192 with the county board of supervisors, the county
193 board of supervisors shall forgive the third third
194 of personal property taxes due that become delin-
195 quent on April 1, 1975.

196 The provisions of this section shall become
197 effective upon publication under the provisions
198 of section thirty-seven (37) of this Act.

Received from the Senate
March 25, 1974

House refused to concur 3/26
Senate insists 3/29

HOUSE FILE 1028

H—2082

1 Amend House File 1028 as follows:

2 1. Page 2, lines 8 and 9, by striking the words
3 "special assessment or" and inserting in lieu thereof
4 the words "~~special-assessment-or~~".

5 2. Page 2, lines 14 and 15, by striking the words
6 "or applicable special assessment collections" and
7 inserting in lieu thereof the words "~~or-applicable~~
8 ~~special-assessment-collections~~".

9 3. Page 4, lines 25 and 26, by striking the words
10 and figures "thirteen (13), fourteen (14), seventeen
11 (17),".

12 4. Page 4, line 29, by striking the word and
13 figure "forty-eight (48),".

14 5. Page 5, lines 5 and 6, by striking the words
15 and figures ", fifteen (15), sixteen (16), eighteen
16 (18)".

17 6. Page 5, line 18, by inserting after the word
18 "procedures" the words "and levies".

19 7. Page 5, line 19, by inserting after the word
20 "budget" the words "and levies".

21 8. Page 5, line 19, by inserting after the word
22 "Sections" the word and figure "forty-eight (48),".

23 9. Page 6, line 29, by inserting after the period
24 the following sentence: "For the extended fiscal year,
25 the first third of property taxes due shall become
26 delinquent on April 1, 1974, the second third of
27 property taxes due shall become delinquent on October
28 1, 1974, and the third third of property taxes due
29 shall become delinquent on April 1, 1975, pursuant to
30 the provisions of chapter four hundred forty-five (445)
31 of the Code."

32 10. Page 12, by striking lines 20 through 27,
33 inclusive, and inserting in lieu thereof the following:

34 Sec. 15. Section four hundred twenty-seven A point
35 six (427A.6), Code 1973, is amended to read as follows:

36 427A.6 LISTING BY AUDITOR. On or before ~~January-1~~
37 July first of each year, the auditor of each county
38 shall prepare a statement listing for each taxing dis-
39 trict in the county all personal property upon which
40 taxes shall not be collected due to the tax credit
41 granted in this chapter. The statement shall show the
42 tax rates of the various taxing districts and the total
43 amount of taxes which shall not be collected in each
44 district because of the tax credit. The auditor shall
45 certify and forward one copy each of the statement to
46 the state comptroller and to the department of revenue
47 on or before ~~January-15~~ July fifteenth of such year.
48 The department of revenue shall have the responsibility
49 of auditing credits allowed in all counties in the
50 state, and such audit shall be completed within eigh-

51 teen twenty-four months from July 1 of the year the
52 claims were filed. A copy of the audit containing dis-
53 allowed credits shall be sent to the county auditor,
54 the county treasurer and state comptroller, and such
55 individuals shall be directed to correct their books
56 and records accordingly. The amount of such erroneous
57 credit shall be charged to the county by the state
58 comptroller. The director of revenue shall be author-
59 ized, and directed to disallow any claim where the
60 audit or investigation revealed that the claimant was
61 not entitled to the credit claimed. Persons and busi-
62 ness enterprises may appeal any disallowed personal
63 property credit to the state board of tax review.

64 11. Page 15, line 8, by inserting after the
65 figure "(1020)" the words "as amended by this Act".

66 12. Page 20, by inserting after line 24 the
67 following new unnumbered paragraph:

68 NEW UNNUMBERED PARAGRAPH. For any special assess-
69 ments levied under any special assessment law on or
70 before December 1, 1974, the annual installments, with
71 interest on the whole unpaid amount, to the first day
72 of June following the due date, are respectively
73 due in consecutive years on January first annually,
74 and must be paid at the same time and in the same
75 manner as the March semiannual payment of ordinary
76 taxes.

77 13. Page 21, line 12, by striking the word and
78 figure "fifteen (15),".

79 14. Page 21, line 13, by inserting after the
80 figure "(20)," the word and figure "twenty-one (21),".

81 15. Page 21, line 17, by striking the word and
82 figure "twenty-one (21)" and inserting in lieu thereof
83 the word and figure "fifteen (15)".

84 16. Amend the title, page 1, line 1, by striking
85 all after the word "Act" and inserting in lieu thereof
86 the words "relating to implementation of the change
87 in the dates of the fiscal year to July first through
88 June thirtieth."

89 17. Amend the title, page 1, by striking lines 2
90 through 25, inclusive.

91 18. Amend the title, page 1A, by striking lines 1
92 through 5, inclusive.

S-2492

1 Amend House File 1028, as amended and passed by
2 the House, page 21, by inserting after line 23 the
3 following section:

4 Sec. _____. Section four hundred forty-two point
5 three (442.3), Code 1973, as amended by Acts of the
6 Sixty-fifth General Assembly, 1973 Session, chapter
7 two hundred fifty-eight (258), section two (2), is
8 amended to read as follows:

9 442.3 STATE FOUNDATION BASE. The state founda-
10 tion base for the school year beginning July 1, 1972,
11 is seventy percent of the state cost per pupil. For
12 each succeeding school year the state foundation base
13 shall be increased by the amount of one percent of the
14 state cost per pupil, except for the school year be-
15 ginning July 1, 1975 only when the one percent in-
16 crease in the state foundation base shall not apply,
17 up to a maximum of eighty percent of the state cost
18 per pupil. The district foundation base is the
19 larger of the state foundation base or the amount per
20 pupil which the district will receive from foundation
21 property tax and state school foundation aid. The
22 provisions of this section shall be effective
23 December 1, 1974.

S-2492 Filed - *Lost 3/20, adopted 3/21* By COMMITTEE ON WAYS AND MEANS
March 15, 1974 *Reconsidered, amended by 2552, and adopted 3/21*

S-2552

1 Amend the Ways and Means Committee amendment S-2492
2 to House File 1028, line 15, by striking the
3 numeral "1975" and inserting in lieu thereof "1976".

S-2552 Filed - *Adopted 3/21* By SHAFF
March 20, 1974

S-2557

1 Amend House File 1028, as amended and passed by
2 the House, page 21, by inserting after line 23 the
3 following section:

4 Sec. _____. For any person who liquidated personal
5 property at any time between January 2, 1973 and
6 December 31, 1973 and who files a claim with the
7 county board of supervisors, the county board of
8 supervisors shall forgive the third third of
9 personal property taxes due that become delinquent
10 on April 1, 1975.

11 The provisions of this section shall become
12 effective upon publication under the provisions
13 of section thirty-seven (37) of this Act.

S-2557 Filed and adopted By McCARTNEY and POTTER
March 21, 1974

HOUSE FILE 1028

S-2493

- 1 Amend House File 1028, as amended and passed by the
- 2 House, as follows:
- 3 1. Page 4, line 33, by inserting after the word
- 4 "inclusive," the word "and".
- 5 2. Page 4, line 34, by striking the words and figure
- 6 ", and ninety-four (94)".
- 7 3. Page 5, line 8, by striking the word and figure
- 8 "twenty-nine (29),".
- 9 4. Page 12, line 21, by inserting after the figure
- 10 "1973," the words "as amended by Acts of the Sixty-fifth
- 11 General Assembly, 1973 Session, chapter two hundred
- 12 fifty-five (255), section three (3),".
- 13 5. Page 12, line 35, by striking the comma and in-
- 14 serting in lieu thereof the words "and the assessed
- 15 values and assessment practices which affect the amounts
- 16 of credits".
- 17 6. Page 21, line 14, by striking the word "and".
- 18 7. Page 21, line 15, by inserting after the word
- 19 "inclusive," the words and figures "forty-one (41),
- 20 and forty-two (42)".
- 21 8. Page 21, line 18, by inserting after the figure
- 22 "(15)," the word and figure "twenty-three (23),".
- 23 9. Page 21, line 18, by striking the word "and".
- 24 10. Page 21, line 19, by inserting after the figure
- 25 "(29)" the words and figure ", and thirty-eight (38)".
- 26 11. Page 21, line 21, by striking the word "through"

Page 2

- 1 and inserting in lieu thereof the word and figure
- 2 ", twenty-four (24),".
- 3 12. Page 21, line 22, by striking the word "and".
- 4 13. Page 21, line 22, by inserting after the figure
- 5 "(30)" the words and figures ", thirty-nine (39), and
- 6 forty (40)".
- 7 14. Page 21, by inserting after line 23 the follow-
- 8 ing sections:
- 9 Sec. 38. Section two hundred eighty A point seven-
- 10 teen (280A.17), unnumbered paragraph one (1), Code 1973,
- 11 is amended to read as follows:
- 12 The board of directors of each merged area shall pre-
- 13 pare an annual budget designating the proposed expendi-
- 14 tures for operation of the area vocational school or
- 15 area community college. The board shall further desig-
- 16 nate the amounts which are to be raised by local taxa-
- 17 tion and the amounts which are to be raised by other
- 18 sources of revenue for such operation. The budget of
- 19 each merged area shall be submitted to the state board
- 20 no later than ~~June-1~~ December first preceding the next
- 21 fiscal year for approval. The state board shall review
- 22 the proposed budget and shall, prior to ~~July-1~~ January
- 23 first, either grant its approval or return the budget
- 24 without approval with the comments of the state board
- 25 attached thereto. Any unapproved budget shall be resub-

Page 3

1 mitted to the state board for final approval. Upon
2 approval of the budget by the state board, the board of
3 directors shall prorate the amount to be raised by
4 local taxation among the respective county school
5 systems, or parts thereof, in the proportion that
6 the value of taxable property in each system, or part
7 thereof, bears to the total value of taxable property
8 in the area. The board of directors shall certify
9 the amount so determined to the respective
10 county auditors and the boards of supervisors
11 shall levy a tax sufficient to raise the amount.
12 No tax in excess of three-fourths mill shall be
13 levied on taxable property in a merged area for
14 the operation of an area vocational school or
15 area community college. Taxes collected pursuant
16 to such levy shall be paid by the respective
17 county treasurers to the treasurer of the merged area
18 in the same manner that other school taxes are paid
19 to local school districts.

20 Sec. 39. Section four hundred twenty-two point
21 seventy-eight (422.78), unnumbered paragraph one (1),
22 Code 1973, as amended by Acts of the Sixty-fifth General
23 Assembly, 1973 Session, chapter two hundred forty-eight
24 (248), section one (1), is amended to read as follows:

25 There is created a permanent fund in the office of

Page 4

1 the treasurer of state to be known as the "moneys and
2 credits replacement fund". The director shall determine
3 the percentage which the aggregate taxable value for the
4 year 1965 of the property described in and subject to
5 taxation under section 429.2, Code 1966, owned or held
6 by individuals, administrators, executors, guardians,
7 conservators, trustees or an agent or nominee thereof,
8 and the aggregate taxable value for the year 1965 of the
9 property described in and subject to taxation under sec-
10 tion 431.1, Code 1966, for the year 1965 but not subject
11 to taxation under said section for the year 1966, in
12 each county bears to the total aggregate taxable value
13 of such property reported from all of the counties in
14 the state and shall certify the percentage for each
15 county to the state comptroller prior to January 1, 1967.
16 ~~In January~~ Commencing July 1, 1975, in July of each year,
17 the state comptroller shall apply said percentage to the
18 money which shall have accumulated in the moneys and
19 credits tax replacement fund prior to such January July
20 and thereby determine the amount thereof due to each
21 county. The state comptroller shall draw warrants on
22 the moneys and credits tax replacement fund in such
23 amounts payable to the county treasurer of each county
24 and transmit them. The county treasurer shall apportion
25 these amounts as follows: For the amounts received in

Page 5

1 January 1972, and all previously collected amounts,
2 twenty percent to the county general fund, fifty percent
3 to the school general fund, and the remaining thirty
4 percent to cities and towns in the proportion that the
5 taxable values for each city and town for 1965 of proper-
6 ty subject to taxation in 1965 under sections 429.2,
7 Code 1966, and 431.1, Code 1966, is to the total of such
8 taxable values for all cities and towns within the coun-
9 ty; for the amounts received in January 1973, and all
10 subsequently collected amounts, forty percent to the
11 county general fund, and the remaining sixty percent to
12 cities and towns in the proportion that the taxable
13 values for each city and town for the year 1965 under
14 sections 429.2 and 431.1, Code 1966, is to the total of
15 such taxable values for all the cities and towns within
16 the county.

17 Sec. 40. Acts of the Sixty-fourth General Assembly,
18 1972 Session, chapter one thousand twenty (1020),
19 section seventy-one (71), is amended to read as follows:

20 Sec. 71. Section four hundred forty-four point one
21 (444.1), Code 1971, is amended to read as follows:

22 444.1 BASIS FOR AMOUNT OF TAX. In all taxing dis-
23 tricts in the state, including townships, school dis-
24 tricts, cities, towns, and counties, when by law then
25 existing the people are authorized to determine by vote,

Page 6

1 or officers are authorized to estimate or determine, a
2 rate of taxation required for any public purpose, such
3 rate shall in all cases be estimated and based upon the
4 adjusted taxable valuation of such taxing district for
5 the preceding fiscal calendar year.

6 Sec. 41. Acts of the Sixty-fourth General Assembly,
7 1972 Session, chapter one thousand eighty-eight (1088),
8 section forty-eight (48), subsection five (5), para-
9 graph a, is amended to read as follows:

10 a. The elective officers provided for in the
11 adopted form are to be elected at the next regular city
12 election held more than sixty days after the special
13 election at which the form was adopted, and the
14 adopted form becomes effective at the beginning of the
15 fiscal calendar year which follows such regular city
16 election.

17 Sec. 42. Acts of the Sixty-fourth General Assembly,
18 1972 Session, chapter one thousand twenty (1020), sec-
19 tions ninety-four (94) and twenty-nine (29) are repealed.

S—2493 Filed - *Adopted 3/20*
March 15, 1974

By COMMITTEE ON WAYS AND MEANS

S-2556

1 Amend House File 1028, as amended and passed by
2 the House, page 21, by inserting after line 23 the
3 following section:

4 Sec. _____. Notwithstanding the provisions of sec-
5 tion seven (7) of this Act, any veteran who files a
6 claim for a military service tax exemption under
7 section four hundred twenty-seven point five (427.5)
8 of the Code for the extended fiscal year and who sub-
9 sequently sells his property and purchases property
10 upon which no claim for a military service tax exemp-
11 tion has been allowed for the extended fiscal year
12 may file a claim by December 1, 1974 with the depart-
13 ment of revenue for reimbursement in an amount equal
14 to one-third of the amount determined by multiplying
15 the exemption by the millage.

16 The provisions of this section shall become
17 effective upon publication under the provisions of
18 section thirty-seven (37) of this Act.

S-2556 Filed *adopted 3/21*
March 20, 1974

By McCARTNEY and POTTER

S-2559

1 Amend House File 1028, page 20, by striking
2 lines 12 through 14 and renumbering the remaining
3 sections.

S-2559 Filed and lost
March 21, 1974

By WILLITS