

HOUSE FILE 2097

BY SHEARER and DVORSKY

JAN 28 1992

Judiciary & Legal Services  
*Do Pass 2/13 (p. 225)*

(COMPANION TO LSB 5124SS

BY DRAKE)

*Sub for S 7 2052*

Passed House, Date 2/24/92 (p. 308) Passed Senate, Date 2/27/92 (p. 502)

Vote: Ayes 79 Nays 2 Vote: Ayes 46 Nays 0

Approved 3/10/92 (p. 525)

### A BILL FOR

1 An Act to legalize the proceedings taken by the board of  
2 directors of the Mid-Prairie Community School District  
3 concerning the imposition of a physical plant and equipment  
4 tax and the inclusion of funds raised through the levy in the  
5 district's budget, and providing an effective date.

6 WHEREAS, the board of directors of the Mid-Prairie Community  
7 School District considered, held a hearing upon, and approved the  
8 levy of a physical plant and equipment levy tax of sixty-seven  
9 cents per one thousand dollars of assessed valuation for ten  
10 years and presented this proposition in oral and written  
11 descriptions to the public prior to the election; and

12 WHEREAS, on September 11, 1990, voters of the school district  
13 approved a proposition authorizing a physical plant and equipment  
14 tax, which due to an error, stated the total amount of the tax to  
15 be raised at three cents per one thousand dollars of assessed  
16 valuation instead of sixty-seven cents per one thousand dollars  
17 of assessed valuation; and

18 WHEREAS, the board of directors believed that the proposition  
19 authorized a sixty-seven cents per one thousand dollars of

20 assessed valuation tax with a three cent per one thousand dollars  
21 property tax component and an income surtax component of not to

1 exceed six percent as authorized under section 298.2 of the Code  
2 of Iowa; and

3 WHEREAS, the school district proceeded under the assumption  
4 that a sixty-seven cents per one thousand dollars of assessed  
5 valuation tax for ten years was approved by the voters and, with  
6 no objection at the budget hearing, levied and imposed the sixty-  
7 seven cents per one thousand dollars of assessed valuation as a  
8 physical plant and equipment tax in the fiscal year ending June  
9 30, 1992; and

10 WHEREAS, the tax has been certified as required under section  
11 298.2 of the Code of Iowa, is being collected, and has been  
12 expended for a roof repair at the Wellman Elementary School to be  
13 financed from the sixty-seven cents per one thousand dollars of  
14 assessed valuation of physical plant and equipment tax for the  
15 fiscal year ending June 30, 1992; NOW THEREFORE,

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

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PROOF OF PUBLICATION

(House File 2097)

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Published copy of House File 2097 and verified proof of publica-  
tion of said bill in The Wellman Advance, a newspaper printed and  
published in Wellman, Washington County, Iowa on January 9, 1992

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1 Section 1. All proceedings taken by the board of directors  
2 of the Mid-Prairie Community School District to levy and  
3 impose a physical plant and equipment tax of sixty-seven cents  
4 per one thousand dollars of assessed valuation for fiscal  
5 years ending June 30, 1992, through June 30, 2001, and  
6 pertaining to the election for a physical plant and equipment  
7 tax levy of sixty-seven cents per one thousand dollars of  
8 assessed valuation, are hereby legalized and constitute a  
9 legal and binding physical plant and equipment levy.

10 Sec. 2. This Act, being deemed of immediate importance,  
11 takes effect upon enactment.

12 EXPLANATION

13 On September 11, 1990, the voters of the Mid-Prairie  
14 Community School District approved a physical plant and  
15 equipment tax proposition. The proposition was described at  
16 board meetings and in publications, and other oral and written  
17 communications to the voters, as a 67 cents per \$1,000 of  
18 assessed valuation of taxable property within the district, to  
19 be made up of a three cents per \$1,000 of assessed valuation  
20 of taxable property and the balance to be raised by an income  
21 surtax not to exceed 6 percent. Following the election, the  
22 board of directors of the school district budgeted the full 67  
23 cents per \$1,000 of assessed valuation and imposed a three  
24 cents per \$1,000 of assessed valuation property tax, and a not  
25 to exceed 6 percent income surtax, which was presented at  
26 public hearing on the budget without objection. The tax has  
27 been certified and is being collected, but questions have been  
28 raised concerning the validity of the authorization which  
29 inadvertently stated the total amount of tax to be raised at  
30 three cents instead of 67 cents.

31 This bill legalizes the intended proposition of levying a  
32 physical plant and equipment tax at an amount equal to 67  
33 cents per \$1,000 of assessed valuation.

34 The bill takes effect upon enactment.

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HOUSE FILE 2097

AN ACT

TO LEGALIZE THE PROCEEDINGS TAKEN BY THE BOARD OF DIRECTORS OF THE MID-PRAIRIE COMMUNITY SCHOOL DISTRICT CONCERNING THE IMPOSITION OF A PHYSICAL PLANT AND EQUIPMENT TAX AND THE INCLUSION OF FUNDS RAISED THROUGH THE LEVY IN THE DISTRICT'S BUDGET, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, THE BOARD OF DIRECTORS OF THE MID-PRAIRIE COMMUNITY SCHOOL DISTRICT CONSIDERED, HELD A HEARING UPON, AND APPROVED THE LEVY OF A PHYSICAL PLANT AND EQUIPMENT LEVY TAX OF SIXTY-SEVEN CENTS PER ONE THOUSAND DOLLARS OF ASSESSED VALUATION FOR TEN YEARS AND PRESENTED THIS PROPOSITION IN ORAL AND WRITTEN DESCRIPTIONS TO THE PUBLIC PRIOR TO THE ELECTION; AND

WHEREAS, ON SEPTEMBER 11, 1990, VOTERS OF THE SCHOOL DISTRICT APPROVED A PROPOSITION AUTHORIZING A PHYSICAL PLANT AND EQUIPMENT TAX, WHICH DUE TO AN ERROR, STATED THE TOTAL AMOUNT OF THE TAX TO BE RAISED AT THREE CENTS PER ONE THOUSAND

DOLLARS OF ASSESSED VALUATION INSTEAD OF SIXTY-SEVEN CENTS PER ONE THOUSAND DOLLARS OF ASSESSED VALUATION; AND

WHEREAS, THE BOARD OF DIRECTORS BELIEVED THAT THE PROPOSITION AUTHORIZED A SIXTY-SEVEN CENTS PER ONE THOUSAND DOLLARS OF ASSESSED VALUATION TAX WITH A THREE CENT PER ONE THOUSAND DOLLARS PROPERTY TAX COMPONENT AND AN INCOME SURTAX COMPONENT OF NOT TO EXCEED SIX PERCENT AS AUTHORIZED UNDER SECTION 298.2 OF THE CODE OF IOWA; AND

WHEREAS, THE SCHOOL DISTRICT PROCEEDED UNDER THE ASSUMPTION THAT A SIXTY-SEVEN CENTS PER ONE THOUSAND DOLLARS OF ASSESSED VALUATION TAX FOR TEN YEARS WAS APPROVED BY THE VOTERS AND, WITH NO OBJECTION AT THE BUDGET HEARING, LEVIED AND IMPOSED THE SIXTY-SEVEN CENTS PER ONE THOUSAND DOLLARS OF ASSESSED VALUATION AS A PHYSICAL PLANT AND EQUIPMENT TAX IN THE FISCAL YEAR ENDING JUNE 30, 1992; AND

WHEREAS, THE TAX HAS BEEN CERTIFIED AS REQUIRED UNDER SECTION 298.2 OF THE CODE OF IOWA, IS BEING COLLECTED, AND HAS BEEN EXPENDED FOR A ROOF REPAIR AT THE WELLMAN ELEMENTARY SCHOOL TO BE FINANCED FROM THE SIXTY-SEVEN CENTS PER ONE THOUSAND DOLLARS OF ASSESSED VALUATION OF PHYSICAL PLANT AND EQUIPMENT TAX FOR THE FISCAL YEAR ENDING JUNE 30, 1992; NOW THEREFORE,

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

Section 1. All proceedings taken by the board of directors of the Mid-Prairie Community School District to levy and impose a physical plant and equipment tax of sixty-seven cents per one thousand dollars of assessed valuation for fiscal years ending June 30, 1992, through June 30, 2001, and pertaining to the election for a physical plant and equipment tax levy of sixty-seven cents per one thousand dollars of assessed valuation, are hereby legalized and constitute a legal and binding physical plant and equipment levy.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

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ROBERT C. ARNOULD  
Speaker of the House

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MICHAEL E. GRONSTAL  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2097, Seventy-fourth General Assembly.

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JOSEPH O'HERN  
Chief Clerk of the House

Approved 3/10, 1992

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TERRY E. BRANSTAD  
Governor