

*Report*

FILED FEB 2 1993

SENATE FILE 69  
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO SSB 72)

Passed Senate, Date (P.229) 2/4/93 Passed House, Date (P.194) 2/8/93  
Vote: Ayes 47 Nays 0 Vote: Ayes 96 Nays 0  
Approved Feb. 12, 1993

A BILL FOR

1 An Act relating to the date by which the board of directors of a  
2 school district must certify for levy a property tax and  
3 providing an effective date.

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

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*JK*

1 Section 1. Section 257.19, unnumbered paragraph 2, Code  
2 1993, is amended to read as follows:

3 Certification of a board's intent to participate for a  
4 budget year, the method of funding, and the amount to be  
5 raised shall be made to the department of management not later  
6 than ~~March~~ April 15 of the base year. Funding for the  
7 instructional support program shall be obtained from  
8 instructional support state aid and from local funding using  
9 either an instructional support property tax or a combination  
10 of an instructional support property tax and an instructional  
11 support income surtax.

12 Sec. 2. Section 257.29, unnumbered paragraph 2, Code 1993,  
13 is amended to read as follows:

14 The educational improvement program shall provide  
15 additional revenues each fiscal year equal to a specified  
16 percent of the regular program district cost of the district,  
17 as determined by the board but not more than the maximum  
18 percent authorized by the electors if an election has been  
19 held. Certification of a district's participation for a  
20 budget year, the method of funding, and the amount to be  
21 raised shall be made to the department of management not later  
22 than ~~March~~ April 15 of the base year.

23 Sec. 3. Section 279.54, Code 1993, is amended to read as  
24 follows:

25 279.54 SCHOOL DISTRICT INCOME SURTAX.

26 If a majority of those voting in an election approves  
27 raising the additional enrichment amount for an asbestos  
28 project under section 279.53 and this section, not later than  
29 ~~March~~ April 15 of the previous school year the board shall  
30 certify to the department of management that the required  
31 procedures have been carried out, the method of funding the  
32 amount to be raised, and the department of management shall  
33 establish the amount of additional enrichment property tax to  
34 be levied or the amount of the combination of the enrichment  
35 property tax and the amount of enrichment income surtax to be

1 imposed for each school year for which the additional  
2 enrichment amount for an asbestos project is authorized. The  
3 enrichment property tax and income surtax, if an income surtax  
4 is imposed, shall be levied and imposed, collected, and paid  
5 to the school district in the manner provided for the  
6 instructional support program in sections 257.21 through  
7 257.26.

8 Moneys received are miscellaneous income for purposes of  
9 chapter 257.

10 Sec. 4. Section 298.2, subsection 2, Code 1993, is amended  
11 to read as follows:

12 2. The board of directors of a school district may certify  
13 for levy by ~~March~~ April 15 of a school year a tax on all  
14 taxable property in the school district for the regular  
15 physical plant and equipment levy.

16 Sec. 5. Section 298.2, subsection 3, unnumbered paragraph  
17 2, Code 1993, is amended to read as follows:

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

28 Sec. 6. Section 298.4, unnumbered paragraph 1, Code 1993,  
29 is amended to read as follows:

30 The board of directors of a school district may certify for  
31 levy by ~~March~~ April 15 of a school year, a tax on all taxable  
32 property in the school district for a district management  
33 levy. The revenue from the tax levied in this section shall  
34 be placed in the district management subfund of the general  
35 fund of the school district. The district management levy

1 shall be expended only for the following purposes:

2 Sec. 7. Section 298.10, Code 1993, is amended to read as  
3 follows:

4 298.10 LEVY FOR CASH RESERVE.

5 The board of directors of a school district may certify for  
6 levy by ~~March~~ April 15 of a school year, a tax on all taxable  
7 property in the school district in order to raise an amount  
8 for a necessary cash reserve for a school district's general  
9 fund. The amount raised for a necessary cash reserve does not  
10 increase a school district's authorized expenditures as  
11 defined in section 257.7.

12 Sec. 8. Section 300.2, unnumbered paragraph 2, Code 1993,  
13 is amended to read as follows:

14 If a majority of the votes cast upon the proposition is in  
15 favor of the proposition, the board shall certify the amount  
16 required for a fiscal year to the county board of supervisors  
17 by ~~March~~ April 15 of the preceding fiscal year. The board of  
18 supervisors shall levy the amount certified. The amount shall  
19 be placed in the schoolhouse fund of the district and shall be  
20 used only for the purposes specified in this chapter.

21 Sec. 9. This Act, being deemed of immediate importance,  
22 takes effect upon enactment.

23 EXPLANATION

24 Legislation was enacted in 1992 that changed from March 15  
25 to April 15 the deadline for school districts to certify their  
26 budgets. This bill changes from March 15 to April 15 the  
27 deadline for school boards to certify property tax levies or  
28 income surtax for the instructional support program,  
29 educational improvement program, additional enrichment amount  
30 for an asbestos project, physical plant and equipment,  
31 district management, cash reserve, and schoolhouse fund.

32 This bill takes effect upon enactment.

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S-3019

1 Amend Senate File 64 as follows:

2 1. Page 1, by inserting before line 1 the  
3 following:

4 "Section 1. Section 24.27, Code 1993, is amended  
5 to read as follows:

6 24.27 PROTEST TO BUDGET.

7 Not later than March 25 or April 25 if the  
8 municipality is a school district, a number of persons  
9 in any municipality equal to one-fourth of one percent  
10 of those voting for the office of governor, at the  
11 last general election in the municipality, but the  
12 number shall not be less than ten, and the number need  
13 not be more than one hundred persons, who are affected  
14 by any proposed budget, expenditure or tax levy, or by  
15 any item thereof, may appeal from any decision of the  
16 certifying board or the levying board by filing with  
17 the county auditor of the county in which the  
18 municipal corporation is located, a written protest  
19 setting forth their objections to the budget,  
20 expenditure or tax levy, or to one or more items  
21 thereof, and the grounds for their objections. If a  
22 budget is certified after March 15 or April 15 in the  
23 case of a school district, all appeal time limits  
24 shall be extended to correspond to allowances for a  
25 timely filing. Upon the filing of a protest, the  
26 county auditor shall immediately prepare a true and  
27 complete copy of the written protest, together with  
28 the budget, proposed tax levy or expenditure to which  
29 objections are made, and shall transmit them forthwith  
30 to the state board, and shall also send a copy of the  
31 protest to the certifying board or to the levying  
32 board, as the case may be.

33 Sec. \_\_\_\_ . Section 76.2, unnumbered paragraph 2,  
34 Code 1993, is amended to read as follows:

35 If the resolution is filed prior to April 1 or May  
36 1, if the political subdivision is a school district,  
37 the annual levy shall begin with the tax levy for  
38 collection commencing July 1 of that year. If the  
39 resolution is filed after April 1 or May 1, in the  
40 case of a school district, the annual levy shall begin  
41 with the tax levy for collection in the next  
42 succeeding fiscal year. However, the governing  
43 authority of a political subdivision may adjust a levy  
44 of taxes made under this section for the purpose of  
45 adjusting the annual levies and collections for  
46 property severed from the political subdivision,  
47 subject to the approval of the director of the  
48 department of management.

49 Sec. \_\_\_\_ . Section 257.4, subsection 3, Code 1993,  
50 is amended to read as follows:

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Page 2

1 3. APPLICATION OF TAX. No later than May June 1  
2 of each year, the department of management shall  
3 notify the county auditor of each county the amount,  
4 in dollars and cents per thousand dollars of assessed  
5 value, of the additional property tax levy in each  
6 school district in the county. A county auditor shall  
7 spread the additional property tax levy for each  
8 school district in the county over all taxable  
9 property in the district."

10 2. Page 1, by inserting after line 22 the  
11 following:

12 "Sec. \_\_\_\_\_. Section 275.29, Code 1993, is amended  
13 to read as follows:

14 275.29 DIVISION OF ASSETS AND LIABILITIES AFTER  
15 REORGANIZATION.

16 Between July 1 and July 20, the board of directors  
17 of the newly formed school district shall meet with  
18 the boards of all the old districts, or parts of  
19 districts, affected by the organization of the new  
20 school corporation for the purpose of reaching joint  
21 agreement on an equitable division of the assets of  
22 the several school corporations or parts of school  
23 corporations and an equitable distribution of the  
24 liabilities of the affected corporations or parts of  
25 corporations. In addition, if outstanding bonds are  
26 in existence in any district, the boards shall meet  
27 together prior to ~~March~~ April 15 prior to the school  
28 year the reorganization is effective to determine the  
29 distribution of the bonded indebtedness between the  
30 districts so that the newly formed district may  
31 certify its budget under the procedures specified in  
32 chapter 24. The boards shall consider the mandatory  
33 levy required in section 76.2 and shall assure the  
34 satisfaction of outstanding obligations of each  
35 affected school corporation.

36 Sec. \_\_\_\_\_. Section 275.33, subsection 2, Code 1993,  
37 is amended to read as follows:

38 2. The collective bargaining agreement of the  
39 district with the largest basic enrollment for the  
40 year prior to the reorganization, as defined in  
41 section 257.6, in the new district shall serve as the  
42 base agreement and the employees of the other  
43 districts involved in the formation of the new  
44 district shall automatically be accreted to the  
45 bargaining unit of that collective bargaining  
46 agreement for purposes of negotiating the contracts  
47 for the following years without further action by the  
48 public employment relations board. If only one  
49 collective bargaining agreement is in effect among the  
50 districts which are party to the reorganization, then

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Page 3

1 that agreement shall serve as the base agreement, and  
2 the employees of the other districts involved in the  
3 formation of the new district shall automatically be  
4 accreted to the bargaining unit of that collective  
5 bargaining agreement for purposes of negotiating the  
6 contracts for the following years without further  
7 action by the public employment relations board. The  
8 board of the newly formed district, using the base  
9 agreement as its existing contract, shall bargain with  
10 the combined employees of the existing districts for  
11 the school year beginning with the effective date of  
12 the reorganization. The bargaining shall be completed  
13 by ~~March-15~~ May 31 prior to the school year in which  
14 the reorganization becomes effective or within one  
15 hundred eighty days after the organization of the new  
16 board, whichever is later. If a bargaining agreement  
17 was already concluded by the board and employees of  
18 the existing district with the contract serving as the  
19 base agreement for the school year beginning with the  
20 effective date of the reorganization, that agreement  
21 shall be void. However, if the base agreement  
22 contains multiyear provisions affecting school years  
23 subsequent to the effective date of the  
24 reorganization, the base agreement shall remain in  
25 effect as specified in the agreement.

26 The provisions of the base agreement shall apply to  
27 the offering of new contracts, or continuation,  
28 modification, or termination of existing contracts as  
29 provided in subsection 1 of this section."

30 3. Title page, by striking lines 1 and 2 and  
31 inserting the following: "An Act extending deadlines  
32 for activities related to school districts as a result  
33 of previous legislation and".

By MIKE CONNOLLY

S-3019 FILED FEBRUARY 3, 1993

*Adapted*  
*2/4/93 (p. 229)*

*Substituted for HF 103  
P. 194 2/8/93*

SENATE FILE 64  
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO SSB 72)

(AS AMENDED AND PASSED BY THE SENATE FEBRUARY 4, 1993)

~~\_\_\_\_\_~~ - New Language by the Senate

Passed Senate, Date \_\_\_\_\_ Passed House, Date 2/8/93  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes 96 Nays 0  
Approved 2/12/93

**A BILL FOR**

1 An Act extending deadlines for activities related to school  
2 districts as a result of previous legislation and providing an  
3 effective date.

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

**S.F. 64**

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1 Section 1. Section 24.27, Code 1993, is amended to read as  
2 follows:

3 24.27 PROTEST TO BUDGET.

4 Not later than March 25 or April 25 if the municipality is  
5 a school district, a number of persons in any municipality  
6 equal to one-fourth of one percent of those voting for the  
7 office of governor, at the last general election in the  
8 municipality, but the number shall not be less than ten, and  
9 the number need not be more than one hundred persons, who are  
10 affected by any proposed budget, expenditure or tax levy, or  
11 by any item thereof, may appeal from any decision of the  
12 certifying board or the levying board by filing with the  
13 county auditor of the county in which the municipal  
14 corporation is located, a written protest setting forth their  
15 objections to the budget, expenditure or tax levy, or to one  
16 or more items thereof, and the grounds for their objections.  
17 If a budget is certified after March 15 or April 15 in the  
18 case of a school district, all appeal time limits shall be  
19 extended to correspond to allowances for a timely filing.  
20 Upon the filing of a protest, the county auditor shall  
21 immediately prepare a true and complete copy of the written  
22 protest, together with the budget, proposed tax levy or  
23 expenditure to which objections are made, and shall transmit  
24 them forthwith to the state board, and shall also send a copy  
25 of the protest to the certifying board or to the levying  
26 board, as the case may be.

27 Sec. 2. Section 76.2, unnumbered paragraph 2, Code 1993,  
28 is amended to read as follows:

29 If the resolution is filed prior to April 1 or May 1, if  
30 the political subdivision is a school district, the annual  
31 levy shall begin with the tax levy for collection commencing  
32 July 1 of that year. If the resolution is filed after April 1  
33 or May 1, in the case of a school district, the annual levy  
34 shall begin with the tax levy for collection in the next  
35 succeeding fiscal year. However, the governing authority of a

1 political subdivision may adjust a levy of taxes made under  
2 this section for the purpose of adjusting the annual levies  
3 and collections for property severed from the political  
4 subdivision, subject to the approval of the director of the  
5 department of management.

6 Sec. 3. Section 257.4, subsection 3, Code 1993, is amended  
7 to read as follows:

8 3. APPLICATION OF TAX. No later than May June 1 of each  
9 year, the department of management shall notify the county  
10 auditor of each county the amount, in dollars and cents per  
11 thousand dollars of assessed value, of the additional property  
12 tax levy in each school district in the county. A county  
13 auditor shall spread the additional property tax levy for each  
14 school district in the county over all taxable property in the  
15 district.

16 Sec. 4. Section 257.19, unnumbered paragraph 2, Code 1993,  
17 is amended to read as follows:

18 Certification of a board's intent to participate for a  
19 budget year, the method of funding, and the amount to be  
20 raised shall be made to the department of management not later  
21 than March April 15 of the base year. Funding for the  
22 instructional support program shall be obtained from  
23 instructional support state aid and from local funding using  
24 either an instructional support property tax or a combination  
25 of an instructional support property tax and an instructional  
26 support income surtax.

27 Sec. 5. Section 257.29, unnumbered paragraph 2, Code 1993,  
28 is amended to read as follows:

29 The educational improvement program shall provide  
30 additional revenues each fiscal year equal to a specified  
31 percent of the regular program district cost of the district,  
32 as determined by the board but not more than the maximum  
33 percent authorized by the electors if an election has been  
34 held. Certification of a district's participation for a  
35 budget year, the method of funding, and the amount to be

1 raised shall be made to the department of management not later  
2 than March April 15 of the base year.

3 Sec. 6. Section 275.29, Code 1993, is amended to read as  
4 follows:

5 275.29 DIVISION OF ASSETS AND LIABILITIES AFTER  
6 REORGANIZATION.

7 Between July 1 and July 20, the board of directors of the  
8 newly formed school district shall meet with the boards of all  
9 the old districts, or parts of districts, affected by the  
10 organization of the new school corporation for the purpose of  
11 reaching joint agreement on an equitable division of the  
12 assets of the several school corporations or parts of school  
13 corporations and an equitable distribution of the liabilities  
14 of the affected corporations or parts of corporations. In  
15 addition, if outstanding bonds are in existence in any  
16 district, the boards shall meet together prior to March April  
17 is prior to the school year the reorganization is effective to  
18 determine the distribution of the bonded indebtedness between  
19 the districts so that the newly formed district may certify  
20 its budget under the procedures specified in chapter 24. The  
21 boards shall consider the mandatory levy required in section  
22 76.2 and shall assure the satisfaction of outstanding  
23 obligations of each affected school corporation.

24 Sec. 7. Section 275.33, subsection 2, Code 1993, is  
25 amended to read as follows:

26 2. The collective bargaining agreement of the district  
27 with the largest basic enrollment for the year prior to the  
28 reorganization, as defined in section 257.6, in the new  
29 district shall serve as the base agreement and the employees  
30 of the other districts involved in the formation of the new  
31 district shall automatically be accreted to the bargaining  
32 unit of that collective bargaining agreement for purposes of  
33 negotiating the contracts for the following years without  
34 further action by the public employment relations board. If  
35 only one collective bargaining agreement is in effect among

1 the districts which are party to the reorganization, then that  
2 agreement shall serve as the base agreement, and the employees  
3 of the other districts involved in the formation of the new  
4 district shall automatically be accreted to the bargaining  
5 unit of that collective bargaining agreement for purposes of  
6 negotiating the contracts for the following years without  
7 further action by the public employment relations board. The  
8 board of the newly formed district, using the base agreement  
9 as its existing contract, shall bargain with the combined  
10 employees of the existing districts for the school year  
11 beginning with the effective date of the reorganization. The  
12 bargaining shall be completed by March-15 May 31 prior to the  
13 school year in which the reorganization becomes effective or  
14 within one hundred eighty days after the organization of the  
15 new board, whichever is later. If a bargaining agreement was  
16 already concluded by the board and employees of the existing  
17 district with the contract serving as the base agreement for  
18 the school year beginning with the effective date of the  
19 reorganization, that agreement shall be void. However, if the  
20 base agreement contains multiyear provisions affecting school  
21 years subsequent to the effective date of the reorganization,  
22 the base agreement shall remain in effect as specified in the  
23 agreement.

24 The provisions of the base agreement shall apply to the  
25 offering of new contracts, or continuation, modification, or  
26 termination of existing contracts as provided in subsection 1  
27 of this section.

28 Sec. 8. Section 279.54, Code 1993, is amended to read as  
29 follows:

30 279.54 SCHOOL DISTRICT INCOME SURTAX.

31 If a majority of those voting in an election approves  
32 raising the additional enrichment amount for an asbestos  
33 project under section 279.53 and this section, not later than  
34 March April 15 of the previous school year the board shall  
35 certify to the department of management that the required

1 procedures have been carried out, the method of funding the  
2 amount to be raised, and the department of management shall  
3 establish the amount of additional enrichment property tax to  
4 be levied or the amount of the combination of the enrichment  
5 property tax and the amount of enrichment income surtax to be  
6 imposed for each school year for which the additional  
7 enrichment amount for an asbestos project is authorized. The  
8 enrichment property tax and income surtax, if an income surtax  
9 is imposed, shall be levied and imposed, collected, and paid  
10 to the school district in the manner provided for the  
11 instructional support program in sections 257.21 through  
12 257.26.

13 Moneys received are miscellaneous income for purposes of  
14 chapter 257.

15 Sec. 9. Section 298.2, subsection 2, Code 1993, is amended  
16 to read as follows:

17 2. The board of directors of a school district may certify  
18 for levy by March April 15 of a school year a tax on all  
19 taxable property in the school district for the regular  
20 physical plant and equipment levy.

21 Sec. 10. Section 298.2, subsection 3, unnumbered paragraph  
22 2, Code 1993, is amended to read as follows:

23 If a combination of a property tax and income surtax is  
24 used, by March April 15 of the previous school year, the board  
25 shall certify the percent of the income surtax to be imposed  
26 and the amount to be raised to the department of management  
27 and the department of management shall establish the rate of  
28 the property tax and income surtax for the school year. The  
29 physical plant and equipment property tax and income surtax  
30 shall be levied or imposed, collected, and paid to the school  
31 district in the manner provided for the instructional support  
32 program in sections 257.21 through 257.26.

33 Sec. 11. Section 298.4, unnumbered paragraph 1, Code 1993,  
34 is amended to read as follows:

35 The board of directors of a school district may certify for

1 levy by March April 15 of a school year, a tax on all taxable  
2 property in the school district for a district management  
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13 for a necessary cash reserve for a school district's general  
14 fund. The amount raised for a necessary cash reserve does not  
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17 Sec. 13. Section 300.2, unnumbered paragraph 2, Code 1993,  
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20 favor of the proposition, the board shall certify the amount  
21 required for a fiscal year to the county board of supervisors  
22 by March April 15 of the preceding fiscal year. The board of  
23 supervisors shall levy the amount certified. The amount shall  
24 be placed in the schoolhouse fund of the district and shall be  
25 used only for the purposes specified in this chapter.

26 Sec. 14. This Act, being deemed of immediate importance,  
27 takes effect upon enactment.

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KIBBIE, CH.  
CONNOLLY  
TAYLOR

SSB 72  
EDUCATION

SENATE FILE

now  
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BY (PROPOSED COMMITTEE ON  
EDUCATION BILL BY CHAIRPERSON  
CONNOLLY)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to the date by which the board of directors of a  
2 school district must certify for levy a property tax and  
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31 levy by ~~March~~ April 15 of a school year, a tax on all taxable  
32 property in the school district for a district management  
33 levy. The revenue from the tax levied in this section shall  
34 be placed in the district management subfund of the general  
35 fund of the school district. The district management levy

1 shall be expended only for the following purposes:

2 Sec. 7. Section 298.10, Code 1993, is amended to read as  
3 follows:

4 298.10 LEVY FOR CASH RESERVE.

5 The board of directors of a school district may certify for  
6 levy by ~~March~~ April 15 of a school year, a tax on all taxable  
7 property in the school district in order to raise an amount  
8 for a necessary cash reserve for a school district's general  
9 fund. The amount raised for a necessary cash reserve does not  
10 increase a school district's authorized expenditures as  
11 defined in section 257.7.

12 Sec. 8. Section 300.2, unnumbered paragraph 2, Code 1993,  
13 is amended to read as follows:

14 If a majority of the votes cast upon the proposition is in  
15 favor of the proposition, the board shall certify the amount  
16 required for a fiscal year to the county board of supervisors  
17 by ~~March~~ April 15 of the preceding fiscal year. The board of  
18 supervisors shall levy the amount certified. The amount shall  
19 be placed in the schoolhouse fund of the district and shall be  
20 used only for the purposes specified in this chapter.

21 Sec. 9. This Act, being deemed of immediate importance,  
22 takes effect upon enactment.

23 EXPLANATION

24 Legislation was enacted in 1992 that changed from March 15  
25 to April 15 the deadline for school districts to certify their  
26 budgets. This bill changes from March 15 to April 15 the  
27 deadline for school boards to certify property tax levies or  
28 income surtax for the instructional support program,  
29 educational improvement program, additional enrichment amount  
30 for an asbestos project, physical plant and equipment,  
31 district management, cash reserve, and schoolhouse fund.

32 This bill takes effect upon enactment.

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35

SENATE FILE 64

AN ACT

EXTENDING DEADLINES FOR ACTIVITIES RELATED TO SCHOOL DISTRICTS  
AS A RESULT OF PREVIOUS LEGISLATION AND PROVIDING AN  
EFFECTIVE DATE.

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

Section 1. Section 24.27, Code 1993, is amended to read as follows:

24.27 PROTEST TO BUDGET.

Not later than March 25 or April 25 if the municipality is a school district, a number of persons in any municipality equal to one-fourth of one percent of those voting for the office of governor, at the last general election in the municipality, but the number shall not be less than ten, and the number need not be more than one hundred persons, 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 by filing with the county auditor of the county in which the municipal corporation is located, a written protest setting forth their objections to the budget, expenditure or tax levy, or to one or more items thereof, and the grounds for their objections. If a budget is certified after March 15 or April 15 in the case of a school district, all appeal time limits shall be extended to correspond to allowances for a timely filing. Upon the filing of a protest, the county auditor shall immediately prepare a true and complete copy of the written protest, together with the budget, proposed tax levy or expenditure to which objections are made, and shall transmit them forthwith to the state board, and shall also send a copy of the protest to the certifying board or to the levying board, as the case may be.

Sec. 2. Section 76.2, unnumbered paragraph 2, Code 1993, is amended to read as follows:

If the resolution is filed prior to April 1 or May 1, if the political subdivision is a school district, the annual levy shall begin with the tax levy for collection commencing July 1 of that year. If the resolution is filed after April 1 or May 1, in the case of a school district, the annual levy shall begin with the tax levy for collection in the next succeeding fiscal year. However, the governing authority of a political subdivision may adjust a levy of taxes made under this section for the purpose of adjusting the annual levies and collections for property severed from the political subdivision, subject to the approval of the director of the department of management.

Sec. 3. Section 257.4, subsection 3, Code 1993, is amended to read as follows:

3. APPLICATION OF TAX. No later than May June 1 of each year, the department of management shall notify the county auditor of each county the amount, in dollars and cents per thousand dollars of assessed value, of the additional property tax levy in each school district in the county. A county auditor shall spread the additional property tax levy for each school district in the county over all taxable property in the district.

Sec. 4. Section 257.19, unnumbered paragraph 2, Code 1993, is amended to read as follows:

Certification of a board's intent to participate for a budget year, the method of funding, and the amount to be raised shall be made to the department of management not later than March April 15 of the base year. Funding for the instructional support program shall be obtained from instructional support state aid and from local funding using either an instructional support property tax or a combination of an instructional support property tax and an instructional support income surtax.

Sec. 5. Section 257.29, unnumbered paragraph 2, Code 1993, is amended to read as follows:

The educational improvement program shall provide additional revenues each fiscal year equal to a specified percent of the regular program district cost of the district, as determined by the board but not more than the maximum percent authorized by the electors if an election has been held. Certification of a district's participation for a budget year, the method of funding, and the amount to be raised shall be made to the department of management not later than March April 15 of the base year.

Sec. 6. Section 275.29, Code 1993, is amended to read as follows:

275.29 DIVISION OF ASSETS AND LIABILITIES AFTER REORGANIZATION.

Between July 1 and July 20, the board of directors of the newly formed school district shall meet with the boards of all the old districts, or parts of districts, affected by the organization of the new school corporation for the purpose of reaching joint agreement on an equitable division of the assets of the several school corporations or parts of school corporations and an equitable distribution of the liabilities of the affected corporations or parts of corporations. In addition, if outstanding bonds are in existence in any district, the boards shall meet together prior to March April 15 prior to the school year the reorganization is effective to determine the distribution of the bonded indebtedness between the districts so that the newly formed district may certify its budget under the procedures specified in chapter 24. The boards shall consider the mandatory levy required in section 76.2 and shall assure the satisfaction of outstanding obligations of each affected school corporation.

Sec. 7. Section 275.33, subsection 2, Code 1993, is amended to read as follows:

2. The collective bargaining agreement of the district with the largest basic enrollment for the year prior to the reorganization, as defined in section 257.6, in the new district shall serve as the base agreement and the employees of the other districts involved in the formation of the new district shall automatically be accreted to the bargaining unit of that collective bargaining agreement for purposes of negotiating the contracts for the following years without further action by the public employment relations board. If only one collective bargaining agreement is in effect among the districts which are party to the reorganization, then that agreement shall serve as the base agreement, and the employees of the other districts involved in the formation of the new district shall automatically be accreted to the bargaining unit of that collective bargaining agreement for purposes of negotiating the contracts for the following years without further action by the public employment relations board. The board of the newly formed district, using the base agreement as its existing contract, shall bargain with the combined employees of the existing districts for the school year beginning with the effective date of the reorganization. The bargaining shall be completed by March-15 May 31 prior to the school year in which the reorganization becomes effective or within one hundred eighty days after the organization of the new board, whichever is later. If a bargaining agreement was already concluded by the board and employees of the existing district with the contract serving as the base agreement for the school year beginning with the effective date of the reorganization, that agreement shall be void. However, if the base agreement contains multiyear provisions affecting school years subsequent to the effective date of the reorganization, the base agreement shall remain in effect as specified in the agreement.

The provisions of the base agreement shall apply to the offering of new contracts, or continuation, modification, or

termination of existing contracts as provided in subsection 1 of this section.

Sec. 8. Section 279.54, Code 1993, is amended to read as follows:

279.54 SCHOOL DISTRICT INCOME SURTAX.

If a majority of those voting in an election approves raising the additional enrichment amount for an asbestos project under section 279.53 and this section, not later than March April 15 of the previous school year the board shall certify to the department of management that the required procedures have been carried out, the method of funding the amount to be raised, and the department of management shall establish the amount of additional enrichment property tax to be levied or the amount of the combination of the enrichment property tax and the amount of enrichment income surtax to be imposed for each school year for which the additional enrichment amount for an asbestos project is authorized. The enrichment property tax and income surtax, if an income surtax is imposed, shall be levied and imposed, collected, and paid to the school district in the manner provided for the instructional support program in sections 257.21 through 257.26.

Moneys received are miscellaneous income for purposes of chapter 257.

Sec. 9. Section 298.2, subsection 2, Code 1993, is amended to read as follows:

2. The board of directors of a school district may certify for levy by March April 15 of a school year a tax on all taxable property in the school district for the regular physical plant and equipment levy.

Sec. 10. Section 298.2, subsection 3, unnumbered paragraph 2, Code 1993, is amended to read as follows:

If a combination of a property tax and income surtax is used, by March April 15 of the previous school year, the board shall certify the percent of the income surtax to be imposed

and the amount to be raised to the department of management and the department of management shall establish the rate of the property tax and income surtax for the school year. The physical plant and equipment property tax and income surtax shall be levied or imposed, collected, and paid to the school district in the manner provided for the instructional support program in sections 257.21 through 257.26.

Sec. 11. Section 298.4, unnumbered paragraph 1, Code 1993, is amended to read as follows:

The board of directors of a school district may certify for levy by March April 15 of a school year, a tax on all taxable property in the school district for a district management levy. The revenue from the tax levied in this section shall be placed in the district management subfund of the general fund of the school district. The district management levy shall be expended only for the following purposes:

Sec. 12. Section 298.10, Code 1993, is amended to read as follows:

298.10 LEVY FOR CASH RESERVE.

The board of directors of a school district may certify for levy by March April 15 of a school year, a tax on all taxable property in the school district in order to raise an amount for a necessary cash reserve for a school district's general fund. The amount raised for a necessary cash reserve does not increase a school district's authorized expenditures as defined in section 257.7.

Sec. 13. Section 300.2, unnumbered paragraph 2, Code 1993, is amended to read as follows:

If a majority of the votes cast upon the proposition is in favor of the proposition, the board shall certify the amount required for a fiscal year to the county board of supervisors by March April 15 of the preceding fiscal year. The board of supervisors shall levy the amount certified. The amount shall be placed in the schoolhouse fund of the district and shall be used only for the purposes specified in this chapter.

Sec. 14. This Act, being deemed of immediate importance, takes effect upon enactment.

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LEONARD L. BOSWELL  
President of the Senate

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HAROLD VAN MAANEN  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 64, Seventy-fifth General Assembly.

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JOHN F. DWYER  
Secretary of the Senate

Approved: Feb. 12, 1993

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TERRY E. BRANSTAD  
Governor