

House Study Bill 597

Bill Text

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1 1 Section 1. Section [24.17](#), unnumbered paragraph 1, Code
1 2 Supplement 1997, is amended to read as follows:
1 3 The local budgets of the various political subdivisions
1 4 shall be certified by the chairperson of the certifying board
1 5 or levying board, as the case may be, in duplicate to the
1 6 county auditor not later than March 15 of each year on forms,
1 7 and pursuant to instructions, prescribed by the department of
1 8 management.

~~1 9 However, if the political subdivision is a school~~

1 9

~~1 10 district, as defined in section 257.2, its budget shall be~~

1 10

~~1 11 certified not later than April 15 of each year.~~

1 11 Sec. 2. Section [24.27](#), Code 1997, is amended to read as
1 12 follows:

1 13 24.27 PROTEST TO BUDGET.

1 14 Not later than March 25

~~1 15 or April 25 if the municipality is~~

1 15

~~1 16 a school district~~

~~1 17 -, a number of persons in any municipality~~

1 16 equal to one-fourth of one percent of those voting for the
1 17 office of governor, at the last general election in the
1 18 municipality, but the number shall not be less than ten, and
1 19 the number need not be more than one hundred persons, who are
1 20 affected by any proposed budget, expenditure or tax levy, or
1 21 by any item thereof, may appeal from any decision of the
1 22 certifying board or the levying board by filing with the
1 23 county auditor of the county in which the municipal
1 24 corporation is located, a written protest setting forth their
1 25 objections to the budget, expenditure or tax levy, or to one
1 26 or more items thereof, and the grounds for their objections.
1 27 If a budget is certified after March 15

~~1 28 or April 15 in the~~

1 28

~~1 29 case of a school district~~

~~1 30 -, all appeal time limits shall be~~

1 29 extended to correspond to allowances for a timely filing.
1 30 Upon the filing of a protest, the county auditor shall
1 31 immediately prepare a true and complete copy of the written
1 32 protest, together with the budget, proposed tax levy or
1 33 expenditure to which objections are made, and shall transmit
1 34 them forthwith to the state board, and shall also send a copy
1 35 of the protest to the certifying board or to the levying

2 1 board, as the case may be.

2 2 Sec. 3. Section [76.2](#), unnumbered paragraph 2, Code 1997,
2 3 is amended to read as follows:

2 4 If the resolution is filed prior to April 1

~~or May 1, if~~

2 5

~~the political subdivision is a school district~~

~~-, the annual~~

2 6 levy shall begin with the tax levy for collection commencing
2 7 July 1 of that year. If the resolution is filed after April 1
2 8

~~or May 1, in the case of a school district~~

~~-, the annual levy~~

2 9 shall begin with the tax levy for collection in the next
2 10 succeeding fiscal year. However, the governing authority of a
2 11 political subdivision may adjust a levy of taxes made under
2 12 this section for the purpose of adjusting the annual levies
2 13 and collections for property severed from the political
2 14 subdivision, subject to the approval of the director of the
2 15 department of management.

2 16 Sec. 4. Section [257.19](#), unnumbered paragraph 2, Code 1997,
2 17 is amended to read as follows:

2 18 Certification of a board's intent to participate for a
2 19 budget year, the method of funding, and the amount to be
2 20 raised shall be made to the department of management not later
2 21 than

~~April~~

~~March~~ 15 of the base year. Funding for the

2 22 instructional support program shall be obtained from
2 23 instructional support state aid and from local funding using
2 24 either an instructional support property tax or a combination
2 25 of an instructional support property tax and an instructional
2 26 support income surtax.

2 27 Sec. 5. Section [257.29](#), unnumbered paragraph 2, Code 1997,
2 28 is amended to read as follows:

2 29 The educational improvement program shall provide
2 30 additional revenues each fiscal year equal to a specified
2 31 percent of the regular program district cost of the district,
2 32 as determined by the board but not more than the maximum
2 33 percent authorized by the electors if an election has been
2 34 held. Certification of a district's participation for a
2 35 budget year, the method of funding, and the amount to be
3 1 raised shall be made to the department of management not later
3 2 than

~~April~~

~~March~~ 15 of the base year.

3 3 Sec. 6. Section [275.29](#), Code 1997, is amended to read as
3 4 follows:

3 5 275.29 DIVISION OF ASSETS AND LIABILITIES AFTER
3 6 REORGANIZATION.

3 7 Between July 1 and July 20, the board of directors of the
3 8 newly formed school district shall meet with the boards of the
3 9 school districts affected by the organization of the new
3 10 school corporation, including the boards of districts
3 11 receiving territory of the school districts affected, for the
3 12 purpose of reaching joint agreement on an equitable division
3 13 of the assets of the several school corporations or parts of
3 14 school corporations and an equitable distribution of the
3 15 liabilities of the affected corporations or parts of
3 16 corporations. In addition, if outstanding bonds are in
3 17 existence in any district, the initial board of directors of

3 18 the newly formed school district shall meet with the boards of
3 19 all school districts affected prior to

~~April~~

- March 15 prior to

3 20 the school year the reorganization is effective to determine
3 21 the distribution of the bonded indebtedness between the
3 22 districts so that the newly formed district may certify its
3 23 budget under the procedures specified in chapter 24. The
3 24 boards shall consider the mandatory levy required in section
3 25 76.2 and shall assure the satisfaction of outstanding
3 26 obligations of each affected school corporation. If the
3 27 petition includes plans for the distribution of the bonded
3 28 indebtedness, the exclusion of territory from the reorganized
3 29 district does not require action pursuant to this section.
3 30 Sec. 7. Section [279.54](#), unnumbered paragraph 1, Code 1997,
3 31 is amended to read as follows:

3 32 If a majority of those voting in an election approves
3 33 raising the additional enrichment amount for an asbestos
3 34 project under section 279.53 and this section, not later than
3 35

~~April~~

- March 15 of the previous school year the board shall

4 1 certify to the department of management that the required
4 2 procedures have been carried out, the method of funding the
4 3 amount to be raised, and the department of management shall
4 4 establish the amount of additional enrichment property tax to
4 5 be levied or the amount of the combination of the enrichment
4 6 property tax and the amount of enrichment income surtax to be
4 7 imposed for each school year for which the additional
4 8 enrichment amount for an asbestos project is authorized. The
4 9 enrichment property tax and income surtax, if an income surtax
4 10 is imposed, shall be levied and imposed, collected, and paid
4 11 to the school district in the manner provided for the
4 12 instructional support program in sections 257.21 through
4 13 257.26.

4 14 Sec. 8. Section [298.2](#), subsection 3, Code Supplement 1997,
4 15 is amended to read as follows:

4 16 3. The board of directors of a school district may certify
4 17 for levy by

~~April~~

- March 15 of a school year a tax on all

4 18 taxable property in the school district for the regular
4 19 physical plant and equipment levy.

4 20 Sec. 9. Section [298.4](#), unnumbered paragraph 1, Code 1997,
4 21 is amended to read as follows:

4 22 The board of directors of a school district may certify for
4 23 levy by

~~April~~

- March 15 of a school year, a tax on all taxable

4 24 property in the school district for a district management
4 25 levy. The revenue from the tax levied in this section shall
4 26 be placed in the district management levy fund of the school
4 27 district. The district management levy shall be expended only
4 28 for the following purposes:

4 29 Sec. 10. Section [298.10](#), Code 1997, is amended to read as
4 30 follows:

4 31 298.10 LEVY FOR CASH RESERVE.

4 32 The board of directors of a school district may certify for
4 33 levy by

~~April~~

- March 15 of a school year, a tax on all taxable

4 34 property in the school district in order to raise an amount

4 35 for a necessary cash reserve for a school district's general
5 1 fund. The amount raised for a necessary cash reserve does not
5 2 increase a school district's authorized expenditures as
5 3 defined in section 257.7.
5 4 Sec. 11. Section [300.2](#), unnumbered paragraph 2, Code 1997,
5 5 is amended to read as follows:
5 6 If a majority of the votes cast upon the proposition is in
5 7 favor of the proposition, the board shall certify the amount
5 8 required for a fiscal year to the county board of supervisors
5 9 by

~~April~~

- March 15 of the preceding fiscal year. The board of
5 10 supervisors shall levy the amount certified. The amount shall
5 11 be placed in the public education and recreation levy fund of
5 12 the district and shall be used only for the purposes specified
5 13 in this chapter.

5 14 Sec. 12. APPLICABILITY DATE. This Act applies to school
5 15 district budgets certified for fiscal years beginning on or
5 16 after July 1, 1999.

5 17 EXPLANATION

5 18 This bill moves the budget certification deadline for
5 19 schools from April 15 to March 15.

5 20 The bill applies to budgets certified for fiscal years
5 21 beginning on or after July 1, 1999.

5 22 LSB 3780HC 77

5 23 sc/cf/24