

JAN 22 2004  
LOCAL GOVERNMENT

HOUSE FILE **2068**  
BY CARROLL

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

**A BILL FOR**

1 An Act changing the budget certification deadline for counties  
2 and providing an applicability date.

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

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

HF 2068

1 Section 1. Section 24.17, unnumbered paragraph 1, Code  
2 2003, is amended to read as follows:

3 The local budgets of the various political subdivisions  
4 shall be certified by the chairperson of the certifying board  
5 or levying board, as the case may be, in duplicate to the  
6 county auditor not later than March 15 of each year on forms,  
7 and pursuant to instructions, prescribed by the department of  
8 management. However, if the political subdivision is a school  
9 district, as defined in section 257.2, or a county, its budget  
10 shall be certified not later than April 15 of each year.

11 Sec. 2. Section 24.27, Code 2003, is amended to read as  
12 follows:

13 24.27 PROTEST TO BUDGET.

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

1 levying board, as the case may be.

2 Sec. 3. Section 24.32, Code 2003, is amended to read as  
3 follows:

4 24.32 DECISION CERTIFIED.

5 After a hearing upon the appeal, the state board shall  
6 certify its decision to the county auditor and to the parties  
7 to the appeal as provided by rule, and the decision shall be  
8 final. The county auditor shall make up the records in  
9 accordance with the decision and the levying board shall make  
10 its levy in accordance with the decision. Upon receipt of the  
11 decision, the certifying board shall correct its records  
12 accordingly, if necessary. Final disposition of all appeals  
13 shall be made by the state board on or before April 30 of each  
14 year or May 30 in the case of a county.

15 Sec. 4. Section 24.48, unnumbered paragraph 5, Code 2003,  
16 is amended to read as follows:

17 The state appeals board shall have officially notified any  
18 county of its approval, modification, or rejection of the  
19 county's request for a suspension of the statutory property  
20 tax levy limitation prior to thirty-five days before ~~March~~  
21 April 15.

22 Sec. 5. Section 76.2, unnumbered paragraph 2, Code 2003,  
23 is amended to read as follows:

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

