JAN 22 2004 LOCAL GOVERNMENT

HOUSE FILE 2068 CARROLL ВУ

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	vote:								Nays
		1	approv	ed				-	
A BILL FOR									
1	An Act	changi	ng the	budget o	certif	ication	n deadlin	e for	counties
2	and	provid	ing an	applicat	oility	date.			
3	BE IT I	ENACTED	BY TH	E GENERAI	L ASSE	MBLY OF	THE STA	TE OF	IOWA:
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s.f. _____ H.f. 2008

- 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.
- 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.
- 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.

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- 1 Sec. 6. Section 331.422, unnumbered paragraph 1, Code
- 2 2003, is amended to read as follows:
- 3 Subject to this section and sections 331.423 through
- 4 331.426 or as otherwise provided by state law, the board of
- 5 each county shall certify property taxes annually at its March
- 6 April session to be levied for county purposes as follows:
- 7 Sec. 7. Section 331.434, subsection 7, Code 2003, is
- 8 amended to read as follows:
- 9 7. Taxes levied by a county whose budget is certified
- 10 after March April 15 shall be limited to the prior year's
- 11 budget amount. However, this penalty may be waived by the
- 12 director of the department of management if the county
- 13 demonstrates that the March April 15 deadline was missed
- 14 because of circumstances beyond the control of the county.
- 15 Sec. 8. Section 331.436, Code Supplement 2003, is amended
- 16 to read as follows:
- 17 331.436 PROTEST.
- 18 Protests to the adopted budget must be made in accordance
- 19 with sections 24.27 through 24.32 as if the county were the
- 20 municipality under those sections except that the protest must
- 21 be filed no later than April 25 and the number of people
- 22 necessary to file a protest under this section shall not be
- 23 less than one hundred.
- 24 Sec. 9. APPLICABILITY DATE. This Act applies to county
- 25 budgets certified for fiscal years beginning on or after July
- 26 1, 2005.
- 27 EXPLANATION
- 28 This bill moves the budget certification deadline for
- 29 counties from March 15 to April 15.
- 30 The bill applies to budgets certified for fiscal years
- 31 beginning on or after July 1, 2005.
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