

JAN 27 2004  
LOCAL GOVERNMENT

HOUSE FILE 2083  
BY WISE

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 cities and  
2 counties and providing an applicability date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2083

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, a city, or a county,  
10 its budget shall be certified not later than April 15 of each  
11 year.

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

14 24.27 PROTEST TO BUDGET.

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

1 send a copy of the protest to the certifying board or to the  
2 levying board, as the case may be.

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

5 24.32 DECISION CERTIFIED.

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

16 Sec. 4. Section 24.48, unnumbered paragraphs 4 and 5, Code  
17 2003, are amended to read as follows:

18 The city finance committee shall have officially notified  
19 any city of its approval, modification, or rejection of the  
20 city's appeal of the decision of the director of the  
21 department of management regarding a city's request for a  
22 suspension of the statutory property tax levy limitation prior  
23 to thirty-five days before ~~March~~ April 15.

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

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

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

1 district, a city, or a county, the annual levy shall begin  
2 with the tax levy for collection in the next succeeding fiscal  
3 year. However, the governing authority of a political  
4 subdivision may adjust a levy of taxes made under this section  
5 for the purpose of adjusting the annual levies and collections  
6 for property severed from the political subdivision, subject  
7 to the approval of the director of the department of  
8 management.

9 Sec. 6. Section 331.422, unnumbered paragraph 1, Code  
10 2003, is amended to read as follows:

11 Subject to this section and sections 331.423 through  
12 331.426 or as otherwise provided by state law, the board of  
13 each county shall certify property taxes annually at its ~~March~~  
14 April session to be levied for county purposes as follows:

15 Sec. 7. Section 331.434, subsection 7, Code 2003, is  
16 amended to read as follows:

17 7. Taxes levied by a county whose budget is certified  
18 after ~~March~~ April 15 shall be limited to the prior year's  
19 budget amount. However, this penalty may be waived by the  
20 director of the department of management if the county  
21 demonstrates that the ~~March~~ April 15 deadline was missed  
22 because of circumstances beyond the control of the county.

23 Sec. 8. Section 331.436, Code Supplement 2003, is amended  
24 to read as follows:

25 331.436 PROTEST.

26 Protests to the adopted budget must be made in accordance  
27 with sections 24.27 through 24.32 as if the county were the  
28 municipality under those sections except that the protest must  
29 be filed no later than April 25 and the number of people  
30 necessary to file a protest under this section shall not be  
31 less than one hundred.

32 Sec. 9. Section 384.2, unnumbered paragraph 1, Code 2003,  
33 is amended to read as follows:

34 Except as otherwise provided for special charter cities, a  
35 city's fiscal year shall be as provided in section 24.2,

1 subsection 3. All city property taxes must be certified by a  
2 city to the county auditor on or before ~~the-fifteenth-day-of~~  
3 March April 15 of each year, unless otherwise provided by  
4 state law. However, municipal utilities, if not supported by  
5 taxation or the proceeds of outstanding indebtedness payable  
6 from taxes may, with the council's consent, choose to operate  
7 on a fiscal year which is the calendar year. The receipt by  
8 the utility of payments from other governmental funds for  
9 public fire protection, street lighting, or other public use  
10 of the utility's services shall not be deemed support by  
11 taxation. After notice and hearing in the same manner as  
12 required for the city's regular budget under section 384.16,  
13 the utility budget must be approved by resolution of the  
14 council not later than twenty days prior to the beginning of  
15 the calendar year for which the budget applies.

16 Sec. 10. Section 384.16, subsection 6, Code 2003, is  
17 amended to read as follows:

18 6. Taxes levied by a city whose budget is certified after  
19 March April 15 shall be limited to the prior year's budget  
20 amount. However, this penalty may be waived by the director  
21 of the department of management if the city demonstrates that  
22 the March April 15 deadline was missed because of  
23 circumstances beyond the control of the city.

24 Sec. 11. APPLICABILITY DATE. This Act applies to city and  
25 county budgets certified for fiscal years beginning on or  
26 after July 1, 2005.

27 **EXPLANATION**

28 This bill moves the budget certification deadline for  
29 cities and 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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