

FILED FEB 09 '09

LOCAL GOVERNMENT

SENATE FILE

2097

BY BOLKCOM

Passed Senate, Date _____ Passed House, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act changing the budget certification deadline for school
2 districts, cities, and counties and providing effective and
3 applicability dates.

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

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SF 2097 LOCAL GOVERNMENT

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~~ the
11 thirtieth day after adjournment of the regular session of the
12 general assembly each year.

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

15 24.27 PROTEST TO BUDGET.

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

1 protest, together with the budget, proposed tax levy, or
2 expenditure to which objections are made, and shall transmit
3 them forthwith to the state board, and shall also send a copy
4 of the protest to the certifying board or to the levying
5 board, as the case may be.

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

8 24.32 DECISION CERTIFIED.

9 After a hearing upon the appeal, the state board shall
10 certify its decision to the county auditor and to the parties
11 to the appeal as provided by rule, and the decision shall be
12 final. The county auditor shall make up the records in
13 accordance with the decision and the levying board shall make
14 its levy in accordance with the decision. Upon receipt of the
15 decision, the certifying board shall correct its records
16 accordingly, if necessary. Final disposition of all appeals
17 shall be made by the state board on or before April 30 of each
18 year or thirty-five days after the deadline for filing appeals
19 in the case of a school district, a city, or a county.

20 Sec. 4. Section 24.48, unnumbered paragraphs 4 and 5, Code
21 2003, are amended to read as follows:

22 The city finance committee shall have officially notified
23 any city of its approval, modification, or rejection of the
24 city's appeal of the decision of the director of the
25 department of management regarding a city's request for a
26 suspension of the statutory property tax levy limitation prior
27 to thirty-five days before March-15 the budget certification
28 deadline for that year.

29 The state appeals board shall have officially notified any
30 county of its approval, modification, or rejection of the
31 county's request for a suspension of the statutory property
32 tax levy limitation prior to thirty-five days before March-15
33 the budget certification deadline for that year.

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

1 If the resolution is filed prior to April 1 or ~~May-1~~ the
2 sixteenth day following the budget certification deadline, if
3 the political subdivision is a school district, a city, or a
4 county, the annual levy shall begin with the tax levy for
5 collection commencing July 1 of that year. If the resolution
6 is filed after April 1 or ~~May-1~~ the sixteenth day following
7 the budget certification deadline, in the case of a school
8 district, a city, or a county, the annual levy shall begin
9 with the tax levy for collection in the next succeeding fiscal
10 year. However, the governing authority of a political
11 subdivision may adjust a levy of taxes made under this section
12 for the purpose of adjusting the annual levies and collections
13 for property severed from the political subdivision, subject
14 to the approval of the director of the department of
15 management.

16 Sec. 6. Section 331.422, unnumbered paragraph 1, Code
17 2003, is amended to read as follows:

18 Subject to this section and sections 331.423 through
19 331.426 or as otherwise provided by state law, the board of
20 each county shall certify property taxes annually at its ~~March~~
21 session falling in the month of the budget certification
22 deadline to be levied for county purposes as follows:

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

25 7. Taxes levied by a county whose budget is certified
26 after ~~March-15~~ the budget certification deadline shall be
27 limited to the prior year's budget amount. However, this
28 penalty may be waived by the director of the department of
29 management if the county demonstrates that the ~~March-15~~ budget
30 certification deadline was missed because of circumstances
31 beyond the control of the county. If the budget is certified
32 after the deadline, all appeal time limits shall be extended
33 to correspond to allowances for a timely filing.

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

1 331.436 PROTEST.

2 Protests to the adopted budget must be made in accordance
3 with sections 24.27 through 24.32 as if the county were the
4 municipality under those sections except that the protest must
5 be filed no later than ten days after certification of the
6 budget and the number of people necessary to file a protest
7 under this section shall not be less than one hundred.

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

10 Except as otherwise provided for special charter cities, a
11 city's fiscal year shall be as provided in section 24.2,
12 subsection 3. All city property taxes must be certified by a
13 city to the county auditor on or before ~~the-fifteenth-day-of~~
14 March-of the thirtieth day after adjournment of the regular
15 session of the general assembly each year, unless otherwise
16 provided by state law. However, municipal utilities, if not
17 supported by taxation or the proceeds of outstanding
18 indebtedness payable from taxes may, with the council's
19 consent, choose to operate on a fiscal year which is the
20 calendar year. The receipt by the utility of payments from
21 other governmental funds for public fire protection, street
22 lighting, or other public use of the utility's services shall
23 not be deemed support by taxation. After notice and hearing
24 in the same manner as required for the city's regular budget
25 under section 384.16, the utility budget must be approved by
26 resolution of the council not later than twenty days prior to
27 the beginning of the calendar year for which the budget
28 applies.

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

31 6. Taxes levied by a city whose budget is certified after
32 March-15 the budget certification deadline shall be limited to
33 the prior year's budget amount. However, this penalty may be
34 waived by the director of the department of management if the
35 city demonstrates that the March-15 budget certification

