

House File 718 - Reprinted

HOUSE FILE 718

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 1)

(As Amended and Passed by the House April 19, 2023)

A BILL FOR

1 An Act relating to local government funding by modifying school
2 district funding provisions, property tax calculation
3 provisions, local government budgeting and bonding
4 procedures, making transfers, and including effective date
5 and applicability provisions.

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

DIVISION I

SCHOOL FOUNDATION PROPERTY TAX

1
2
3 Section 1. Section 8.57E, subsection 2, Code 2023, is
4 amended by adding the following new paragraph:

5 NEW PARAGRAPH. *c.* For the fiscal year beginning July 1,
6 2023, and each fiscal year thereafter, there is transferred
7 from the taxpayer relief fund to the general fund of the state
8 the lesser of the balance of the taxpayer relief fund and an
9 amount equal to the quotient of the assessed value of all
10 taxable property in the state subject to the property tax levy
11 under section 257.3 divided by one thousand dollars, to be
12 used for the payment of increased foundation aid under section
13 257.16 resulting from the reduction of the property tax levy
14 rate under section 257.3 in this Act.

15 Sec. 2. Section 257.3, subsection 1, paragraph a, Code 2023,
16 is amended to read as follows:

17 *a.* Except as provided in [subsections 2 and 3](#), a school
18 district shall cause to be levied each year, for the school
19 general fund, a foundation property tax equal to ~~five~~ four
20 dollars and forty cents per thousand dollars of assessed
21 valuation on all taxable property in the district. The county
22 auditor shall spread the foundation levy over all taxable
23 property in the district.

24 Sec. 3. Section 257.3, subsection 2, paragraphs a and b,
25 Code 2023, are amended to read as follows:

26 *a.* Notwithstanding [subsection 1](#), a reorganized school
27 district shall cause a foundation property tax of ~~four~~ three
28 dollars and forty cents per thousand dollars of assessed
29 valuation to be levied on all taxable property which, in the
30 year preceding a reorganization, was within a school district
31 affected by the reorganization as defined in [section 275.1](#),
32 or in the year preceding a dissolution was a part of a school
33 district that dissolved if the dissolution proposal has
34 been approved by the director of the department of education
35 pursuant to [section 275.55](#).

1 *b.* In succeeding school years, the foundation property tax
2 levy on that portion shall be increased to the rate of ~~four~~
3 three dollars and ninety cents per thousand dollars of assessed
4 valuation the first succeeding year, ~~five~~ four dollars and
5 fifteen cents per thousand dollars of assessed valuation the
6 second succeeding year, and ~~five~~ four dollars and forty cents
7 per thousand dollars of assessed valuation the third succeeding
8 year and each year thereafter.

9 Sec. 4. Section 425A.3, subsection 1, Code 2023, is amended
10 to read as follows:

11 1. The family farm tax credit fund shall be apportioned
12 each year in the manner provided in [this chapter](#) so as to give
13 a credit against the tax on each eligible tract of agricultural
14 land within the several school districts of the state in which
15 the levy for the general school fund exceeds ~~five dollars and~~
16 ~~forty cents per thousand dollars of assessed value~~ the levy
17 rate under section 257.3, subsection 1, paragraph "a". The
18 amount of the credit on each eligible tract of agricultural
19 land shall be the amount the tax levied for the general school
20 fund exceeds the amount of tax which would be levied on each
21 eligible tract of agricultural land were the levy for the
22 general school fund ~~five dollars and forty cents per thousand~~
23 ~~dollars of assessed value~~ the levy rate under section 257.3,
24 subsection 1, paragraph "a", for the previous year. However,
25 in the case of a deficiency in the family farm tax credit fund
26 to pay the credits in full, the credit on each eligible tract
27 of agricultural land in the state shall be proportionate and
28 applied as provided in [this chapter](#).

29 Sec. 5. Section 425A.5, Code 2023, is amended to read as
30 follows:

31 **425A.5 Computation by county auditor.**

32 The family farm tax credit allowed each year shall be
33 computed as follows: On or before April 1, the county auditor
34 shall list by school districts all tracts of agricultural
35 land which are entitled to credit, the taxable value for the

1 previous year, the budget from each school district for the
2 previous year, and the tax rate determined for the general
3 fund of the school district in the manner prescribed in
4 section 444.3 for the previous year, and if the tax rate is in
5 excess of ~~five dollars and forty cents per thousand dollars of~~
6 ~~assessed value~~ the levy rate under section 257.3, subsection
7 1, paragraph "a", the auditor shall multiply the tax levy which
8 is in excess of ~~five dollars and forty cents per thousand~~
9 ~~dollars of assessed value~~ the levy rate under section 257.3,
10 subsection 1, paragraph "a", by the total taxable value of the
11 agricultural land entitled to credit in the school district,
12 and on or before April 1, certify the total amount of credit
13 and the total number of acres entitled to the credit to the
14 department of revenue.

15 Sec. 6. Section 426.3, Code 2023, is amended to read as
16 follows:

17 **426.3 Where credit given.**

18 The agricultural land credit fund shall be apportioned each
19 year in the manner hereinafter provided so as to give a credit
20 against the tax on each tract of agricultural lands within the
21 several school districts of the state in which the levy for
22 the general school fund exceeds ~~five dollars and forty cents~~
23 ~~per thousand dollars of assessed value~~ the levy rate under
24 section 257.3, subsection 1, paragraph "a"; the amount of such
25 credit on each tract of such lands shall be the amount the tax
26 levied for the general school fund exceeds the amount of tax
27 which would be levied on said tract of such lands were the
28 levy for the general school fund ~~five dollars and forty cents~~
29 ~~per thousand dollars of assessed value~~ the levy rate under
30 section 257.3, subsection 1, paragraph "a", for the previous
31 year, except in the case of a deficiency in the agricultural
32 land credit fund to pay said credits in full, in which case the
33 credit on each eligible tract of such lands in the state shall
34 be proportionate and shall be applied as hereinafter provided.

35 Sec. 7. Section 426.6, subsection 1, Code 2023, is amended

1 to read as follows:

2 1. The agricultural land tax credit allowed each year
3 shall be computed as follows: On or before April 1, the
4 county auditor shall list by school districts all tracts of
5 agricultural lands which are entitled to credit, together with
6 the taxable value for the previous year, together with the
7 budget from each school district for the previous year, and the
8 tax rate determined for the general fund of the district in
9 the manner prescribed in [section 444.3](#) for the previous year,
10 and if such tax rate is in excess of ~~five dollars and forty~~
11 ~~cents per thousand dollars of assessed value~~ the levy rate
12 under section 257.3, subsection 1, paragraph "a", the auditor
13 shall multiply the tax levy which is in excess of ~~five dollars~~
14 ~~and forty cents per thousand dollars of assessed value~~ the
15 levy rate under section 257.3, subsection 1, paragraph "a", by
16 the total taxable value of the agricultural lands entitled to
17 credit in the district, and on or before April 1, certify the
18 amount to the department of revenue.

19 Sec. 8. ADJUSTMENT OF CALCULATIONS. For property tax
20 credits under chapters 425A and 426 for property taxes due and
21 payable in the fiscal year beginning July 1, 2023, the tax rate
22 determined for the general fund of the school district in the
23 manner prescribed in section 444.3 for the previous year shall
24 be determined using the applicable property tax levy rate under
25 section 257.3, as amended in this division of this Act.

26 Sec. 9. EFFECTIVE DATE. This division of this Act, being
27 deemed of immediate importance, takes effect upon enactment.

28 Sec. 10. APPLICABILITY. The following apply July 1, 2023,
29 for school budget years beginning on or after that date:

30 1. The section of this division of this Act amending section
31 257.3, subsection 1, paragraph "a".

32 2. The section of this division of this Act amending section
33 257.3, subsection 2, paragraphs "a" and "b".

34
35

DIVISION II
PROPERTY TAX LIMITATION

1 Sec. 11. Section 443.2, subsection 1, Code 2023, is amended
2 to read as follows:

3 1. Before the first day of July in each year, the county
4 auditor shall transcribe the assessments of the townships and
5 cities into a book or record, to be known as the tax list,
6 properly ruled and headed, with separate columns, in which
7 shall be entered the names of the taxpayers, descriptions of
8 lands, number of acres and value, numbers of city lots and
9 value, and each description of tax, with a column for polls and
10 one for payments, and shall complete it by entering the amount
11 due on each installment, separately, and carrying out the total
12 of both installments. The total of all columns of each page of
13 each book or other record shall balance with the tax totals.
14 After computing the amount of tax due and payable on each
15 property, the county auditor shall round the total amount of
16 tax due and payable on the property to the nearest even whole
17 dollar and, if applicable, reduce the amounts due and payable
18 as required under section 444.25.

19 Sec. 12. Section 444.1, Code 2023, is amended to read as
20 follows:

21 **444.1 Basis for amount of tax.**

22 In all taxing districts in the state, including townships,
23 school districts, cities, and counties, when by law then
24 existing the people are authorized to determine by vote, or
25 officers are authorized to estimate or determine, a rate of
26 taxation required for any public purpose, such rate shall in
27 all cases be estimated and based upon the adjusted taxable
28 valuation of such taxing district for the preceding calendar
29 year and subject to the limitation of section 444.25.

30 Sec. 13. Section 444.2, Code 2023, is amended to read as
31 follows:

32 **444.2 Amounts certified in dollars.**

33 When an authorized tax rate within a taxing district,
34 including townships, school districts, cities, and counties,
35 has been thus determined as provided by law, the officer or

1 officers charged with the duty of certifying the authorized
2 rate to the county auditor or board of supervisors shall,
3 before certifying the rate, compute upon the adjusted taxable
4 valuation of the taxing district for the preceding fiscal year,
5 the amount of tax the rate will raise, stated in dollars,
6 subject to the limitation of section 444.25, and shall certify
7 the computed amount in dollars and not by rate, to the county
8 auditor and board of supervisors.

9 Sec. 14. Section 444.3, Code 2023, is amended to read as
10 follows:

11 **444.3 Computation of rate.**

12 When the valuations for the several taxing districts shall
13 have been adjusted by the several boards for the current
14 year, the county auditor shall thereupon apply such a rate,
15 not exceeding the rate authorized by law, as will raise the
16 amount required for such taxing district, and no larger amount,
17 subject to the limitation under section 444.25. For purposes
18 of computing the rate under **this section**, the adjusted taxable
19 valuation of the property of a taxing district does not include
20 the valuation of property of a railway corporation or its
21 trustee which corporation has been declared bankrupt or is in
22 bankruptcy proceedings. Nothing in the preceding sentence
23 exempts the property of such railway corporation or its trustee
24 from taxation and the rate computed under **this section** shall
25 be levied on the taxable property of such railway corporation
26 or its trustee.

27 Sec. 15. Section 444.22, Code 2023, is amended to read as
28 follows:

29 **444.22 Annual levy.**

30 In each year the director of revenue shall fix the rate in
31 percentage to be levied upon the assessed valuation of the
32 taxable property of the state necessary to raise the amount for
33 general state purposes as shall be designated by the department
34 of management, subject to the limitation under section 444.25.

35 Sec. 16. NEW SECTION. **444.25 Property tax amount limitation**

1 — reduction.

2 1. For purposes of this section:

3 a. "*Base year*" means the assessment year preceding the
4 assessment year used to calculate property taxes due and
5 payable in the applicable fiscal year.

6 b. "*Local taxing authority*" means a city, county, community
7 college, school district, or other governmental subdivision
8 located in this state and authorized to certify a levy on
9 property located within such authority.

10 c. "*New construction*" means buildings, structures, or
11 improvements constructed or relocated on or made to the parcel.

12 d. "*Parcel*" means each separate item shown on the tax list,
13 manufactured or mobile home tax list, schedule of assessment,
14 or schedule of rate or charge.

15 e. "*Property taxes*" means annual ad valorem taxes imposed
16 on the parcel which are collectable by the county treasurer
17 following application of all applicable exemptions and credits,
18 and shall not include special assessments, amounts levied under
19 chapter 468, or taxes under chapter 435. "*Property taxes*" also
20 do not include taxes levied as the result of a property tax
21 levy approved at election or that portion of any property tax
22 levy imposed that is for the payment of principal and interest
23 on bonds or other indebtedness the issuance of which was
24 approved at election, including refunding bonds issued for the
25 repayment of bonds that were approved at election.

26 f. "*Qualified parcel*" means a parcel that is not located
27 in an urban renewal area under chapter 403 or an urban
28 revitalization area under chapter 404, is not wind energy
29 conversion property as defined in section 427B.26, and for
30 which none of the following apply:

31 (1) The parcel changed ownership during the base year.

32 (2) New construction occurred on the parcel during the base
33 year.

34 (3) The parcel's assessment for the base year was a partial
35 assessment as the result of incomplete new construction or

1 improvements.

2 (4) The parcel was omitted from assessment or fraudulently
3 withheld from assessment in the base year.

4 (5) The parcel's property taxes were suspended or abated
5 under sections 427.8, 427.9, and 427.10.

6 (6) The parcel's classification is different from the base
7 year.

8 2. a. For property taxes due and payable in fiscal years
9 beginning on or after July 1, 2024, if the amount of property
10 taxes otherwise calculated to be due and payable on a qualified
11 parcel of residential property or agricultural property
12 exceeds one hundred three percent of the actual amount of
13 property taxes due and payable on the parcel in the immediately
14 preceding fiscal year, such amount shall be reduced as provided
15 in subsection 3. If, however, improvements or renovations, not
16 amounting to new construction, occurs on the property during
17 the base year, the threshold amount of property taxes shall be
18 one hundred three percent plus the percentage of the parcel's
19 taxable value attributable to the improvements or renovations.
20 Improvements or renovations do not include normal and necessary
21 repairs to an existing building or improvement, not amounting
22 to structural replacements or modifications.

23 b. For property taxes due and payable in fiscal years
24 beginning on or after July 1, 2024, if the amount of property
25 taxes otherwise calculated to be due and payable on a qualified
26 parcel of commercial property or industrial property exceeds
27 one hundred eight percent of the actual amount of property
28 taxes due and payable on the parcel in the immediately
29 preceding fiscal year, such amount shall be reduced as provided
30 in subsection 3. If, however, improvements or renovations, not
31 amounting to new construction, occurs on the property during
32 the base year, the threshold amount of property taxes shall be
33 one hundred eight percent plus the percentage of the parcel's
34 taxable value attributable to the improvements or renovations.
35 Improvements or renovations do not include normal and necessary

1 repairs to an existing building or improvement, not amounting
2 to structural replacements or modifications.

3 *c.* Property taxes levied by a political subdivision that did
4 not exist for the immediately preceding fiscal year shall not
5 be included in the calculation of the property tax to be due
6 and payable for the fiscal year and shall not be reduced under
7 subsection 3.

8 3. *a.* If the total amount of property taxes due and
9 payable on the parcel exceeds the applicable threshold for
10 the parcel under subsection 2, the amount of property taxes
11 due and payable to each taxing authority that certified for
12 levy property taxes on the parcel in excess of the applicable
13 threshold percentage of such amount levied by that taxing
14 authority on the parcel in the immediately preceding fiscal
15 year shall be reduced by the amount by which the parcel's
16 total amount of property taxes due and payable for all taxing
17 authorities exceeds the applicable threshold for the parcel
18 under subsection 2.

19 *b.* The amount of the reduction shall be proportionately
20 applied among the various levies for property taxes, or
21 portions thereof, of those taxing authorities that certified
22 for levy property taxes on the parcel in excess of the
23 applicable threshold percentage of such amount levied by that
24 taxing authority on the parcel in the immediately preceding
25 fiscal year.

26 *c.* The reductions shall be made by the county auditor prior
27 to delivery of the tax list prescribed in chapter 443 to ensure
28 accurate statement of taxes under section 445.5.

29 4. The director of the department of revenue shall adopt
30 rules pursuant to chapter 17A to administer and interpret this
31 section.

32 Sec. 17. Section 445.5, subsection 1, paragraphs e, f, g,
33 and h, Code 2023, are amended to read as follows:

34 *e.* The complete name of all taxing authorities receiving a
35 tax distribution, the amount of the distribution, the amount of

1 any reduction resulting from section 444.25, and the percentage
2 distribution for each named authority, listed from the highest
3 to the lowest distribution percentage.

4 *f.* The consolidated levy rate for one thousand dollars
5 of taxable valuation multiplied by the taxable valuation to
6 produce the gross taxes levied before application of credits
7 against levied taxes for the previous and current fiscal years
8 and before any reduction resulting from section 444.25.

9 *g.* The itemized credits against levied taxes deducted from
10 the gross taxes levied in order to produce the net taxes owed
11 for the previous and current fiscal years and the amount of any
12 reductions under section 444.25 for previous and current fiscal
13 years.

14 *h.* The total amount of taxes levied by each taxing authority
15 in the previous fiscal year and the current fiscal year and the
16 difference between the two amounts, expressed as a percentage
17 increase or decrease, and the amount of any reduction to a
18 taxing authority resulting from section 444.25.

19 Sec. 18. Section 445.57, subsection 1, Code 2023, is amended
20 to read as follows:

21 1. On or before the tenth day of each month, the county
22 treasurer shall apportion all taxes collected during the
23 preceding month, except partial payment amounts collected
24 pursuant to [section 445.36A, subsection 1](#), partial payments
25 collected and not yet designated by the county treasurer
26 for apportionment pursuant to section 445.36A, subsection
27 2, partial payments collected pursuant to section 435.24,
28 subsection 6, paragraph "a", and partial payments collected and
29 not yet designated by the county treasurer for apportionment
30 pursuant to [section 435.24, subsection 6](#), paragraph "b", among
31 the several funds to which they belong according to the amount
32 levied for each fund, as adjusted under section 444.25, if
33 applicable, and shall apportion the interest, fees, and costs
34 on the taxes to the general fund, and shall enter those amounts
35 upon the treasurer's cash account, and report the amounts to

1 the county auditor.

2 Sec. 19. IMPLEMENTATION OF ACT.

3 1. Section 25B.2, subsection 3, shall not apply to this
4 division of this Act.

5 2. Section 25B.7 shall not apply to this division of this
6 Act.

7 Sec. 20. APPLICABILITY. This division of this Act applies
8 to property taxes due and payable in fiscal years beginning on
9 or after July 1, 2024.

10

DIVISION III

11

LOCAL GOVERNMENT BUDGETS

12 Sec. 21. Section 24.9, subsection 1, Code 2023, is amended
13 to read as follows:

14 1. *a.* Each municipality shall file with the secretary or
15 clerk thereof the estimates required to be made in sections
16 24.3 through 24.8, at least twenty days before the date fixed
17 by law for certifying the same to the levying board and shall
18 forthwith fix a date for a hearing on the estimates, and
19 shall publish such estimates and any annual levies previously
20 authorized as provided in [section 76.2](#), with a notice of the
21 time when and the place where such hearing shall be held not
22 less than ten nor more than twenty days before the hearing.
23 Provided that in municipalities of less than two hundred
24 population such estimates and the notice of hearing shall
25 be posted in three public places in the district in lieu of
26 publication. For any other municipality such publication
27 shall be in a newspaper published in the municipality, if any,
28 if not, then in a newspaper of general circulation in the
29 municipality. Except for a municipality with property tax
30 revenues for the immediately preceding fiscal year of less
31 than five thousand dollars, the notice shall also include the
32 information required under paragraph "c", subparagraph (2),
33 subparagraph divisions (a) through (d), which shall be adopted
34 by resolution of the municipality.

35 *b.* The department of management shall prescribe the form for

1 public hearing notices for use by municipalities and notices
2 required to be sent under paragraph "c".

3 c. (1) For purposes of this paragraph:

4 (a) "Budget year" is the fiscal year beginning during the
5 calendar year in which a budget is certified.

6 (b) "Current fiscal year" is the fiscal year ending during
7 the calendar year in which a budget for the budget year is
8 certified.

9 (c) "Effective property tax rate" means the property tax
10 rate per one thousand dollars of assessed value and is equal to
11 one thousand multiplied by the quotient of the current fiscal
12 year's actual property tax dollars certified for levy divided
13 by the total assessed value used to calculate taxes for the
14 budget year.

15 (2) In addition to the notices published and posted
16 under paragraph "a", the municipality shall direct the
17 county treasurer to send to each owner or taxpayer within
18 the municipality by regular mail, on or before the date of
19 publication under paragraph "a", and pursuant to section
20 331.553, subsection 9, an individual notice containing all of
21 the following:

22 (a) The sum of the current fiscal year's actual property
23 taxes certified for levy by the municipality and the
24 municipality's current fiscal year's combined property tax rate
25 for such amount.

26 (b) The effective property tax rate calculated using the sum
27 of the current fiscal year's actual property taxes certified by
28 the municipality.

29 (c) The sum of the proposed property tax dollars to be
30 certified for levy by the municipality for the budget year and
31 the proposed combined property tax rate for such amount.

32 (d) If the proposed property tax dollars specified under
33 subparagraph division (c) exceeds the current fiscal year's
34 actual property tax dollars certified for levy specified in
35 subparagraph division (a), a statement of the major reasons for

1 the increase.

2 (e) The assessed value of the owner's or taxpayer's property
3 used to calculate property taxes for the current fiscal year.

4 (f) The assessed value of the owner's or taxpayer's property
5 used to calculate property taxes for the budget year.

6 (g) The amount of property taxes due on the owner's or
7 taxpayer's property for the current fiscal year for the
8 municipality.

9 (h) The proposed amount of property taxes to be levied
10 against the owner's or taxpayer's property for the budget year
11 for the municipality.

12 (3) This paragraph does not apply to municipalities with
13 property tax revenues for the immediately preceding fiscal year
14 of less than five thousand dollars.

15 Sec. 22. Section 24.17, subsection 1, Code 2023, is amended
16 to read as follows:

17 1. The local budgets of the various political subdivisions
18 shall be certified by the chairperson of the certifying
19 board or levying board, as the case may be, in duplicate to
20 the county auditor not later than ~~March~~ April 15 of each
21 year on forms, and pursuant to instructions, prescribed by
22 the department of management. ~~However, if the political~~
23 ~~subdivision is a county or a city, its budget shall be~~
24 ~~certified not later than March 31 of each year, and if the~~
25 ~~political subdivision is a school district, as defined in~~
26 ~~section 257.2, its budget shall be certified not later than~~
27 ~~April 15 of each year.~~

28 Sec. 23. Section 24.27, subsection 1, Code 2023, is amended
29 to read as follows:

30 1. ~~Not later than March 25, or April 10 for a county or a~~
31 ~~city, or April 25 if the municipality is a school district, a~~
32 ~~number of persons in any municipality political subdivision~~
33 ~~equal to one-fourth of one percent of those voting for the~~
34 ~~office of governor, at the last general election in the~~
35 ~~municipality political subdivision, but the number shall not be~~

1 less than ten, and the number need not be more than one hundred
2 persons, who are affected by any proposed budget, expenditure
3 or tax levy, or by any item thereof, may appeal from any
4 decision of the certifying board or the levying board by filing
5 with the county auditor of the county in which the ~~municipal~~
6 ~~corporation~~ political subdivision is located, a written protest
7 setting forth their objections to the budget, expenditure or
8 tax levy, or to one or more items thereof, and the grounds for
9 their objections. If a budget is certified after ~~March 15,~~
10 ~~or March 31 in the case of a county or a city,~~ or April 15 in
11 ~~the case of a school district,~~ all appeal time limits shall be
12 extended to correspond to allowances for a timely filing.

13 Sec. 24. Section 24.28, Code 2023, is amended to read as
14 follows:

15 **24.28 Hearing on protest.**

16 The state board, within a reasonable time, shall fix a date
17 for an initial hearing on the protest and may designate a
18 deputy to hold the hearing, which shall be held in the county
19 or in one of the counties in which the ~~municipality~~ political
20 subdivision is located. Notice of the time and place of the
21 hearing shall be given by certified mail to the appropriate
22 officials of the local government and to the first ten property
23 owners whose names appear upon the protest, at least five
24 days before the date fixed for the hearing. At all hearings,
25 the burden shall be upon the objectors with reference to any
26 proposed item in the budget which was included in the budget
27 of the previous year and which the objectors propose should
28 be reduced or excluded; but the burden shall be upon the
29 certifying board or the levying board, as the case may be,
30 to show that any new item in the budget, or any increase in
31 any item in the budget, is necessary, reasonable, and in the
32 interest of the public welfare.

33 Sec. 25. Section 24.48, subsection 4, Code 2023, is amended
34 to read as follows:

35 4. The city finance committee shall have officially

1 notified any city of its approval, modification or rejection
2 of the city's appeal of the decision of the director of the
3 department of management regarding a city's request for a
4 suspension of the statutory property tax levy limitation prior
5 to thirty-five days before ~~March 31~~ April 15.

6 Sec. 26. Section 331.422, unnumbered paragraph 1, Code
7 2023, is amended to read as follows:

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

12 Sec. 27. Section 331.433A, subsection 4, paragraph b, Code
13 2023, is amended to read as follows:

14 *b.* Proof of publication shall be filed with and preserved
15 by the auditor. The department of management shall prescribe
16 the form for the public hearing notice for use by counties, the
17 form for individual notices provided under paragraph "c", and
18 the form for the resolution to be adopted by the board under
19 subsection 5.

20 Sec. 28. Section 331.433A, subsection 4, Code 2023, is
21 amended by adding the following new paragraph:

22 NEW PARAGRAPH. *c.* In addition to the notices published
23 and posted under paragraph "a", the county shall direct the
24 county treasurer to send to each owner or taxpayer by regular
25 mail, on or before the date of publication under paragraph "a",
26 and pursuant to section 331.553, subsection 9, an individual
27 notice containing the information required under paragraph "a",
28 subparagraphs (1) through (4), and all of the following:

29 (1) The assessed value of the owner's or taxpayer's property
30 used to calculate property taxes for the current fiscal year.

31 (2) The assessed value of the owner's or taxpayer's property
32 used to calculate property taxes for the budget year.

33 (3) The amount of property taxes due on the owner's or
34 taxpayer's property for the current fiscal year for general
35 county services and rural county services under the levies

1 specified in subsection 2, paragraphs "a" and "b".

2 (4) The proposed amount of property taxes to be levied
3 against the owner's or taxpayer's property for the budget year
4 for general county services and rural county services under the
5 levies specified in subsection 2, paragraphs "a" and "b".

6 Sec. 29. Section 331.433A, subsection 5, paragraph a, Code
7 2023, is amended to read as follows:

8 a. At the public hearing, the board shall receive oral
9 or written objections from any resident or property owner
10 of the county. After all objections have been received and
11 considered, the board may decrease, but not increase, the
12 proposed maximum property tax dollar amounts for inclusion in
13 the resolution and shall adopt the resolution and file the
14 resolution with the auditor as required under section 331.434,
15 subsection 3. In addition to the proposed maximum property tax
16 dollar amounts for general county services and rural county
17 services, the resolution shall also include the effective
18 property tax rate for general county services, the effective
19 property tax rate for rural county services, the estimated
20 property tax rate for the proposed general county services
21 maximum property tax dollar amount, and the estimated property
22 tax rate for the proposed rural county services maximum
23 property tax dollar amount.

24 Sec. 30. Section 331.434, subsection 7, Code 2023, is
25 amended to read as follows:

26 7. Taxes levied by a county whose budget is certified after
27 ~~March 31~~ April 15 shall be limited to the prior year's budget
28 amount. However, this penalty may be waived by the director
29 of the department of management if the county demonstrates
30 that the ~~March 31~~ deadline was missed because of circumstances
31 beyond the control of the county.

32 Sec. 31. Section 331.436, Code 2023, is amended to read as
33 follows:

34 **331.436 Protest.**

35 Protests to the adopted budget must be made in accordance

1 with sections 24.27 through 24.32 as if the county were the
2 municipality under those sections except that the protest must
3 be filed no later than April ~~10~~ 25 and the number of people
4 necessary to file a protest under this section shall not be
5 less than one hundred.

6 Sec. 32. Section 331.553, Code 2023, is amended by adding
7 the following new subsection:

8 NEW SUBSECTION. 9. Consolidate all required individual
9 notices required under section 24.9, subsection 1, paragraph
10 "c", subparagraph (2), section 331.433A, subsection 4,
11 paragraph "c", section 359.49, subsection 4, paragraph "b",
12 subparagraph (2), and section 384.15A, subsection 4, paragraph
13 "c", so that all applicable notices appear on a single
14 individual notice for each owner or taxpayer.

15 Sec. 33. Section 358.18, subsection 2, Code 2023, is amended
16 to read as follows:

17 2. All taxes thus levied by the board shall be certified by
18 the clerk on or before ~~March 1~~ April 15 to the county auditor
19 of each county wherein any of the property included within
20 the territorial limits of the sanitary district is located,
21 and shall be placed upon the tax list for the current fiscal
22 year by the auditor or auditors. The county treasurer, or
23 treasurers, of more than one county, shall collect all taxes so
24 levied in the same manner as other taxes, and when delinquent
25 the taxes shall draw the same interest. All taxes levied and
26 collected shall be paid over by the officer collecting the
27 taxes to the treasurer of the sanitary district.

28 Sec. 34. Section 358C.14, subsection 2, Code 2023, is
29 amended to read as follows:

30 2. All taxes thus levied by the board shall be certified by
31 the clerk on or before ~~March 1~~ April 15 to the county auditor
32 of each county in which any of the property included within
33 the territorial limits of the district is located, and shall
34 be placed upon the tax list for the current fiscal year by the
35 auditor. The county treasurer of more than one county shall

1 collect all taxes so levied in the same manner as other taxes,
2 and when delinquent the taxes shall draw the same interest.

3 All taxes levied and collected shall be paid over by the
4 officer collecting the taxes to the treasurer of the district.

5 Sec. 35. Section 359.49, subsection 4, Code 2023, is amended
6 to read as follows:

7 4. a. The board of trustees shall transmit a copy of the
8 proposed budget and a notice of the meeting set as required by
9 subsection 5 to the county auditor for posting. The county
10 auditor shall post the notice and the proposed budget in an
11 area of the courthouse where notices to the public are commonly
12 posted. The notice shall also include the information required
13 under paragraph "b", subparagraph (2), subparagraph divisions
14 (a) through (d), which shall be adopted by resolution of the
15 board of trustees.

16 b. (1) For purposes of this paragraph:

17 (a) "Budget year" is the fiscal year beginning during the
18 calendar year in which a budget is certified.

19 (b) "Current fiscal year" is the fiscal year ending during
20 the calendar year in which a budget for the budget year is
21 certified.

22 (c) "Effective property tax rate" means the property tax
23 rate per one thousand dollars of assessed value and is equal to
24 one thousand multiplied by the quotient of the current fiscal
25 year's actual property tax dollars certified for levy divided
26 by the total assessed value used to calculate taxes for the
27 budget year.

28 (2) In addition to the notices published and posted under
29 paragraph "a", the township shall direct the county treasurer to
30 send to each owner or taxpayer within the township by regular
31 mail, on or before the date of posting under paragraph "a", and
32 pursuant to section 331.553, subsection 9, an individual notice
33 containing all of the following:

34 (a) The sum of the current fiscal year's actual property
35 taxes certified for levy by the township and the township's

1 current fiscal year's combined property tax rate for such
2 amount.

3 (b) The effective property tax rate calculated using the sum
4 of the current fiscal year's actual property taxes certified by
5 the township.

6 (c) The sum of the proposed property tax dollars to be
7 certified for levy by the township for the budget year and the
8 proposed combined property tax rate for such amount.

9 (d) If the proposed property tax dollars specified under
10 subparagraph division (c) exceed the current fiscal year's
11 actual property tax dollars certified for levy specified in
12 subparagraph division (a), a statement of the major reasons for
13 the increase.

14 (e) The assessed value of the owner's or taxpayer's property
15 used to calculate property taxes for the current fiscal year.

16 (f) The assessed value of the owner's or taxpayer's property
17 used to calculate property taxes for the budget year.

18 (g) The amount of property taxes due on the owner's or
19 taxpayer's property for the current fiscal year for the
20 township.

21 (h) The proposed amount of property taxes to be levied
22 against the owner's or taxpayer's property for the budget year
23 for the township.

24 Sec. 36. Section 359.49, subsections 7 and 9, Code 2023, are
25 amended to read as follows:

26 7. After the meeting on the proposed budget, the board of
27 trustees shall adopt by resolution a budget for at least the
28 next fiscal year, and the clerk shall certify the necessary
29 tax levy for the next fiscal year to the county auditor and
30 the county board of supervisors by ~~March~~ April 15. The tax
31 levy certified may be less than but shall not be more than
32 the amount estimated in the proposed budget submitted at the
33 meeting. Two copies each of the detailed budget as adopted and
34 of the certified tax levy must be transmitted to the county
35 auditor by ~~March~~ April 15.

1 9. Taxes from a township levy shall be collected but not
2 disbursed by the county to a township until copies of the
3 township budget are transmitted to the county auditor as
4 required in [subsection 7](#). If a township fails to certify
5 property taxes by ~~March~~ April 15, the amount of taxes collected
6 by the county for the township shall be the amount collected
7 for the township in the previous fiscal year to the extent that
8 it does not exceed the applicable levy rate limits in this
9 chapter. However, that amount may not exceed the amount the
10 township could collect based on property assessments for the
11 fiscal year for which the township failed to certify property
12 taxes.

13 Sec. 37. Section 384.2, subsection 1, Code 2023, is amended
14 to read as follows:

15 1. Except as otherwise provided for special charter cities,
16 a city's fiscal year shall be as provided in section 24.2,
17 subsection 3. All city property taxes must be certified by
18 a city to the county auditor on or before ~~March 31~~ April
19 15 of each year, unless otherwise provided by state law.
20 However, municipal utilities, if not supported by taxation
21 or the proceeds of outstanding indebtedness payable from
22 taxes may, with the council's consent, choose to operate on a
23 fiscal year which is the calendar year. The receipt by the
24 utility of payments from other governmental funds for public
25 fire protection, street lighting, or other public use of the
26 utility's services shall not be deemed support by taxation.
27 After notice and hearing in the same manner as required for the
28 city's regular budget under [section 384.16](#), the utility budget
29 must be approved by resolution of the council not later than
30 twenty days prior to the beginning of the calendar year for
31 which the budget applies.

32 Sec. 38. Section 384.15A, subsection 4, paragraph b, Code
33 2023, is amended to read as follows:

34 b. Proof of publication shall be filed with and preserved
35 by the county auditor. The department of management shall

1 prescribe the form for the public hearing notice for use
2 by cities, the form for individual notices provided under
3 paragraph "c", and the form for the resolution to be adopted by
4 the council under [subsection 5](#).

5 Sec. 39. Section 384.15A, subsection 4, Code 2023, is
6 amended by adding the following new paragraph:

7 NEW PARAGRAPH. c. In addition to the notices published and
8 posted under paragraph "a", the city shall direct the county
9 treasurer to send to each owner or taxpayer by regular mail,
10 on or before the date of publication under paragraph "a",
11 and pursuant to section 330.553, subsection 9, an individual
12 notice containing the information required under paragraph "a",
13 subparagraphs (1) through (4), and all of the following:

14 (1) The assessed value of the owner's or taxpayer's property
15 used to calculate property taxes for the current fiscal year.

16 (2) The assessed value of the owner's or taxpayer's property
17 used to calculate property taxes for the budget year.

18 (3) The amount of property taxes due on the owner's or
19 taxpayer's property for the current fiscal year for the city
20 under the levies specified in subsection 2.

21 (4) The proposed amount of property taxes to be levied
22 against the owner's or taxpayer's property for the budget year
23 for the city under the levies specified in subsection 2.

24 Sec. 40. Section 384.15A, subsection 5, paragraph a, Code
25 2023, is amended to read as follows:

26 a. At the public hearing, the council shall receive oral
27 or written objections from any resident or property owner
28 of the city. After all objections have been received and
29 considered, the council may decrease, but not increase, the
30 proposed maximum property tax dollar amount for inclusion in
31 the resolution and shall adopt the resolution and file the
32 resolution with the county auditor as required under section
33 384.16, subsection 3. In addition to the proposed maximum
34 property tax dollar amount, the resolution shall also include
35 the effective property tax rate, and the estimated property tax

1 rate for the proposed maximum property tax dollar amount.

2 Sec. 41. Section 384.16, subsection 6, Code 2023, is amended
3 to read as follows:

4 6. Taxes levied by a city whose budget is certified after
5 ~~March 31~~ April 15 shall be limited to the prior year's budget
6 amount. However, this penalty may be waived by the director of
7 the department of management if the city demonstrates that the
8 ~~March 31~~ deadline was missed because of circumstances beyond
9 the control of the city.

10 Sec. 42. IMPLEMENTATION. Section 25B.2, subsection 3,
11 shall not apply to this division of this Act.

12 Sec. 43. APPLICABILITY. This division of this Act applies
13 to county, city, township, and municipality budgets for fiscal
14 years beginning on or after July 1, 2024.

15 DIVISION IV

16 BOND ELECTIONS

17 Sec. 44. Section 28E.16, Code 2023, is amended to read as
18 follows:

19 **28E.16 Election for bonds.**

20 When bonds which require a vote of the people are to be
21 issued for financing joint facilities of a county and one or
22 more cities within the county, pursuant to an agreement made
23 under the authority of [this chapter](#), or pursuant to other
24 provisions of law, the board of supervisors and the council of
25 each city shall arrange for a single election on the question
26 of issuing the bonds, but if the county and the cities are
27 proposing to make separate bond issues, the ballot shall
28 contain separate questions, one to be voted upon by all voters
29 of the county, and one or more to be voted upon only by the
30 voters of the city which is to make a separate bond issue. All
31 elections on the question of issuing the bonds shall be held on
32 the date specified in section 39.2, subsection 4, paragraph "d".

33 Sec. 45. Section 39.2, subsection 4, Code 2023, is amended
34 to read as follows:

35 4. Unless otherwise provided by law, special elections on

1 public measures are limited to the following dates:

2 ~~For~~ Except as provided in paragraph "d", for a county, in
3 an odd-numbered year, the first Tuesday in March, the second
4 Tuesday in September, or the first Tuesday after the first
5 Monday in November. For a county, in an even-numbered year,
6 the first Tuesday in March, the second Tuesday in September, or
7 the first Tuesday after the first Monday in November.

8 ~~For~~ Except as provided in paragraph "d", for a city, in
9 an odd-numbered year, the first Tuesday in March, the second
10 Tuesday in September, or the first Tuesday after the first
11 Monday in November. For a city, in an even-numbered year, the
12 first Tuesday in March or the second Tuesday in September.

13 ~~For~~ Except as provided in paragraph "d", for a school
14 district or merged area, in the odd-numbered year, the first
15 Tuesday in March, the second Tuesday in September, or the first
16 Tuesday after the first Monday in November. For a school
17 district or merged area, in the even-numbered year, the first
18 Tuesday in March, or the second Tuesday in September.

19 d. For any political subdivision of this state, if the
20 special election is in whole or in part for the question of
21 issuing bonds or other indebtedness, the first Tuesday after
22 the first Monday in November.

23 Sec. 46. NEW SECTION. 39.5 Notice of bond election.

24 In addition to any other notice related to the election
25 required by law to be published, posted, or provided, if the
26 election is subject to section 39.2, subsection 4, paragraph
27 "d", the commissioner shall not less than ten nor more than
28 twenty days before the day of each election mail to each
29 registered voter of the applicable jurisdiction a notice of the
30 election that includes the full text of the public measure to
31 be voted upon at the election.

32 Sec. 47. Section 75.1, subsection 1, paragraph a, Code 2023,
33 is amended to read as follows:

34 a. When a proposition to authorize an issuance of bonds
35 by a county, township, school corporation, city, or by any

1 local board or commission, is submitted to the electors, such
2 proposition shall not be deemed carried or adopted, anything
3 in the statutes to the contrary notwithstanding, unless the
4 vote in favor of such authorization is equal to at least sixty
5 percent of the total vote cast for and against said proposition
6 at said election. All elections on such proposition shall
7 be held on the date specified in section 39.2, subsection 4,
8 paragraph "d".

9 Sec. 48. Section 75.1, subsection 2, Code 2023, is amended
10 by striking the subsection.

11 Sec. 49. Section 279.39, Code 2023, is amended to read as
12 follows:

13 **279.39 School buildings.**

14 The board of any school corporation shall establish
15 attendance centers and provide suitable buildings for each
16 school in the district and may at the regular or a special
17 meeting resolve to submit to the registered voters of the
18 district at an election held on a date specified in section
19 39.2, subsection 4, ~~paragraph "e"~~, the question of voting a tax
20 or authorizing the board to issue bonds, or both.

21 Sec. 50. Section 296.3, Code 2023, is amended to read as
22 follows:

23 **296.3 Election called.**

24 Within ten days of receipt of a petition filed under section
25 296.2, the president of the board of directors shall call a
26 meeting of the board. The meeting shall be held within thirty
27 days after the petition was received. At the meeting, the
28 board shall call the election, fixing the time of the election,
29 ~~which may be at the time and place of holding the regular~~
30 ~~school election as required by section 39.2, subsection 4,~~
31 paragraph "d". However, if the board determines by unanimous
32 vote that the proposition or propositions requested by a
33 petition to be submitted at an election are grossly unrealistic
34 or contrary to the needs of the school district, no election
35 shall be called. If more than one petition has been received

1 by the time the board meets to consider the petition triggering
2 the meeting, the board shall act upon the petitions in the
3 order they were received at the meeting called to consider the
4 initial petition. The decision of the board may be appealed to
5 the state board of education as provided in [chapter 290](#). The
6 president shall notify the county commissioner of elections of
7 the time of the election.

8 Sec. 51. Section 298.21, unnumbered paragraph 1, Code 2023,
9 is amended to read as follows:

10 The board of directors of any school corporation when
11 authorized by the voters at an election held on a date
12 specified in [section 39.2, subsection 4](#), paragraph ~~"e"~~ "d",
13 may issue the negotiable, interest-bearing school bonds of the
14 corporation for borrowing money for any or all of the following
15 purposes:

16 Sec. 52. Section 331.442, subsection 3, Code 2023, is
17 amended to read as follows:

18 3. a. All elections held pursuant to this section shall
19 be held on the date specified in section 39.2, subsection 4,
20 paragraph "d".

21 b. Notice of the election shall be given by publication as
22 specified in [section 331.305](#). At the election the ballot used
23 for the submission of the proposition shall be in substantially
24 the form for submitting special questions at general elections.

25 Sec. 53. Section 346.27, subsection 10, paragraph a, Code
26 2023, is amended to read as follows:

27 a. After the incorporation of an authority, and before the
28 sale of any issue of revenue bonds, except refunding bonds, the
29 authority shall submit to the voters the question of whether
30 the authority shall issue and sell revenue bonds. The ballot
31 shall state the amount of the bonds and the purposes for
32 which the authority is incorporated. All registered voters
33 of the county shall be entitled to vote on the question. The
34 question ~~may~~ shall be submitted at an election held on a the
35 date specified in [section 39.2, subsection 4](#), paragraph ~~"a"~~ or

1 ~~"b"~~, as applicable "d". An affirmative vote of a majority of
2 the votes cast on the question is required to authorize the
3 issuance and sale of revenue bonds.

4 Sec. 54. Section 357C.10, Code 2023, is amended to read as
5 follows:

6 **357C.10 Bonds in anticipation of revenue.**

7 Benefited street lighting districts may anticipate the
8 collection of taxes by the levy herein provided, and to carry
9 out the purposes of [this chapter](#) may issue bonds payable
10 in not more than ten equal installments, with the rate of
11 interest thereon not exceeding that permitted by [chapter 74A](#).
12 No indebtedness shall be incurred under [this chapter](#) until
13 authorized by an election. Such election shall be held and
14 notice given in the same manner as the election provided herein
15 for the authorization of a tax levy, and the same sixty percent
16 vote shall be necessary to authorize indebtedness. ~~Both~~
17 Subject to section 39.2, subsection 4, both propositions may be
18 submitted to the voters in the same election.

19 Sec. 55. Section 357D.11, Code 2023, is amended to read as
20 follows:

21 **357D.11 Bonds in anticipation of revenue.**

22 A district may anticipate the collection of taxes by the
23 levy authorized in [this chapter](#), and to carry out the purposes
24 of [this chapter](#) may issue bonds payable in not more than ten
25 equal installments with the rate of interest not exceeding
26 that permitted by [chapter 74A](#). An indebtedness shall not be
27 incurred under [this chapter](#) until authorized by an election.
28 The election shall be held and notice given in the same manner
29 as provided in [section 357D.8](#), and the same sixty percent vote
30 shall be necessary to authorize indebtedness. ~~Both~~ Subject to
31 section 39.2, subsection 4, both propositions may be submitted
32 to the voters at the same election.

33 Sec. 56. Section 357E.11, Code 2023, is amended to read as
34 follows:

35 **357E.11 Bonds in anticipation of revenue.**

1 A district, other than a combined district, may anticipate
2 the collection of taxes by the levy authorized in [this chapter](#),
3 and to carry out the purposes of [this chapter](#) may issue bonds
4 payable in not more than twenty equal installments with the
5 rate of interest not exceeding that permitted by [chapter 74A](#).
6 An indebtedness shall not be incurred under [this section](#)
7 until authorized by an election. The election shall be held
8 and notice given in the same manner as provided in section
9 357E.8, and the same majority vote is necessary to authorize
10 indebtedness. ~~Both~~ Subject to section 39.2, subsection 4,
11 both propositions may be submitted to the voters at the same
12 election.

13 Sec. 57. Section 357E.11A, subsection 3, Code 2023, is
14 amended to read as follows:

15 3. Except for the issuance of refunding bonds, an
16 indebtedness shall not be incurred under [this section](#) until
17 authorized by an election. The election shall be held and
18 notice given in the same manner as provided in [section 357E.8](#),
19 except that a proposition to authorize indebtedness is
20 approved if sixty percent of those voting on the proposition
21 vote in favor of the proposition. A Subject to section
22 39.2, subsection 4, a proposition for the authorization
23 of indebtedness may be submitted to the voters at the same
24 election as the election under [section 357E.8](#).

25 Sec. 58. Section 357F.11, Code 2023, is amended to read as
26 follows:

27 **357F.11 Bonds in anticipation of revenue.**

28 A district may anticipate the collection of taxes authorized
29 in [this chapter](#), and to carry out the purposes of [this chapter](#)
30 may issue bonds payable in not more than ten equal installments
31 with the rate of interest not exceeding that permitted by
32 [chapter 74A](#). An indebtedness shall not be incurred under this
33 [chapter](#) until authorized by an election. The election shall
34 be held and notice given in the same manner as provided in
35 [section 357F.8](#), and a sixty percent vote shall be necessary

1 to authorize indebtedness. ~~Both~~ Subject to section 39.2,
2 subsection 4, both propositions may be submitted to the voters
3 at the same election.

4 Sec. 59. Section 357G.11, Code 2023, is amended to read as
5 follows:

6 **357G.11 Bonds in anticipation of revenue.**

7 A district may anticipate the collection of taxes authorized
8 in **this chapter**, and to carry out the purposes of **this chapter**
9 may issue bonds payable in not more than ten equal installments
10 with the rate of interest not exceeding that permitted by
11 chapter 74A. An indebtedness shall not be incurred under this
12 chapter until authorized by an election. The election shall
13 be held and notice given in the same manner as provided in
14 section 357G.8, and a sixty percent vote shall be necessary
15 to authorize indebtedness. ~~Both~~ Subject to section 39.2,
16 subsection 4, both propositions may be submitted to the voters
17 at the same election.

18 Sec. 60. Section 357I.12, Code 2023, is amended to read as
19 follows:

20 **357I.12 Bonds in anticipation of revenue.**

21 A district may anticipate the collection of taxes by the
22 levy authorized in **this chapter**, and to carry out the purposes
23 of **this chapter** may issue bonds payable in not more than ten
24 equal installments with the rate of interest not exceeding
25 that permitted by **chapter 74A**. An indebtedness shall not be
26 incurred under **this chapter** until authorized by an election.
27 The election shall be held and notice given in the same manner
28 as provided in **section 357I.8**, and the same sixty percent vote
29 shall be necessary to authorize indebtedness. ~~Both~~ Subject to
30 section 39.2, subsection 4, both propositions may be submitted
31 to the voters at the same election.

32 Sec. 61. Section 384.26, subsections 2 and 3, Code 2023, are
33 amended to read as follows:

34 2. Before the council may institute proceedings for the
35 issuance of bonds for a general corporate purpose, it shall

1 call a special ~~city~~ election to vote upon the question of
2 issuing the bonds. At the election the proposition must be
3 submitted in the following form:

4 Shall the (insert the name of the city) issue
5 its bonds in an amount not exceeding the amount of \$.... for
6 the purpose of?

7 3. a. All elections held pursuant to this section shall
8 be held on the date specified in section 39.2, subsection 4,
9 paragraph "d".

10 b. Notice of the election must be given by publication
11 as required by [section 49.53](#) in a newspaper of general
12 circulation in the city. At the election the ballot used for
13 the submission of the proposition must be in substantially the
14 form for submitting special questions at general elections.

15 Sec. 62. Section 394.2, subsection 1, Code 2023, is amended
16 to read as follows:

17 1. It shall not be necessary to submit to the voters the
18 proposition of issuing bonds for refunding purposes, but prior
19 to the issuance of bonds for other purposes the council shall
20 submit to the voters of the city ~~at a general election or a~~
21 ~~regular city election~~ on the date specified in section 39.2,
22 subsection 4, paragraph "d", the proposition of issuing the
23 bonds. Notice of the election on the proposition of issuing
24 bonds shall be published as required by [section 49.53](#). The
25 notice shall also state whether or not an admission fee is to
26 be charged by the zoo or zoological gardens.

27 Sec. 63. Section 423F.4, subsection 2, paragraph b, Code
28 2023, is amended to read as follows:

29 b. For bonds subject to the requirements of paragraph
30 "a", if at any time prior to the fifteenth day following the
31 hearing, the secretary of the board of directors receives a
32 petition containing the required number of signatures and
33 asking that the question of the issuance of such bonds be
34 submitted to the voters of the school district, the board shall
35 either rescind its adoption of the resolution or direct the

1 county commissioner of elections to submit the question to the
2 registered voters of the school district at an election held on
3 a the date specified in [section 39.2, subsection 4](#), paragraph
4 ~~"e"~~ "d". The petition must be signed by eligible electors equal
5 in number to not less than one hundred or thirty percent of
6 the number of voters at the last preceding election of school
7 officials under [section 277.1](#), whichever is greater. If the
8 board submits the question at an election and a majority of
9 those voting on the question favors issuance of the bonds, the
10 board shall be authorized to issue the bonds.

11 Sec. 64. IMPLEMENTATION OF ACT. Section 25B.2, subsection
12 3, shall not apply to this division of this Act.

13 Sec. 65. APPLICABILITY. This division of this Act applies
14 July 1, 2023, for elections on propositions relating to the
15 issuing of bonds or other indebtedness occurring on or after
16 that date.