

## CHAPTER 1020

## FISCAL YEAR OF POLITICAL SUBDIVISIONS

S. F. 1125

AN ACT to change the fiscal year of cities and towns, counties, and other political subdivisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

1     **SECTION 1. Purpose and effective date.** The purpose of this Act  
2 is to change the budget year of cities, counties, and all other political  
3 subdivisions of the state from a calendar year beginning January first  
4 and ending December thirty-first to a fiscal year beginning July first  
5 and ending the following June thirtieth. The provisions of sections  
6 twelve (12) through ninety-four (94) of this Act, except sections fifty-  
7 three (53) through sixty (60), inclusive, and sections ninety-two (92)  
8 and ninety-three (93) of this Act, shall become effective July 1, 1975  
9 except that budget procedures necessary for implementation of the  
10 fiscal year budget shall be in effect as otherwise provided in sections  
11 twelve (12) through ninety-four (94) of this Act. Sections fifty-three  
12 (53) through sixty (60), inclusive, and sections ninety-two (92) and  
13 ninety-three (93) of this Act, shall become effective December 1, 1974,  
14 with respect to all special assessments levied after December 1, 1974,  
15 or bonds issued in anticipation of the payment of such assessments.  
16 In order to implement the provisions of this Act there shall be an  
17 extended calendar budget year commencing January 1, 1974 and end-  
18 ing June 30, 1975. Budgets for this period of time shall be as pro-  
19 vided in section three (3) of this Act. For the purpose of this Act,  
20 the term school district, when applicable, shall apply to merged area  
21 schools and joint county systems.

1     **SEC. 2. Rules and regulations.** The state appeal board, as defined  
2 in chapter twenty-four (24) of the Code may adopt rules and regula-  
3 tions for the administration of this Act.

1     **SEC. 3. Extended fiscal year.** The fiscal year of cities, counties,  
2 and other political subdivisions of the state shall begin July first and  
3 end the following June thirtieth commencing July 1, 1975. For the  
4 purpose of implementing the provisions of this Act, the fiscal year be-  
5 ginning January 1, 1974 and ending December 31, 1974, shall be ex-  
6 tended to include the six-month period beginning January 1, 1975 and  
7 ending June 30, 1975; therefore, the period of time for budgetary  
8 appropriations, and administration of cities, counties, and other politi-  
9 cal subdivisions of the state shall begin January 1, 1974 and end June  
10 30, 1975. Thereafter, the fiscal year shall begin July first and end on  
11 the following June thirtieth.

12     The provisions relating to the budget for the extended fiscal year  
13 shall apply to only those cities and towns, counties, and other political  
14 subdivisions which are on the effective date of this Act operating on  
15 a calendar year budget. If any cities and towns, counties, or other  
16 political subdivisions are operating on a budget for a fiscal year com-  
17 mencing on July first and ending on the following June thirtieth, the  
18 extended fiscal year budget shall not apply.

19     For the extended fiscal year, budgets shall be prepared in the same  
20 manner as prepared for a calendar year, except that they shall include

21 estimated expenditures for the extended year of eighteen months.  
22 The amounts certified by the various taxing districts to the county  
23 auditor shall be for the extended year of eighteen months. The coun-  
24 ty auditor shall cause the taxes to be levied for the extended eigh-  
25 teen-month period in the same manner as previously accomplished  
26 under a twelve-month period, and based on the property tax valua-  
27 tions of January 1, 1973. Any annual millage limitation, including  
28 those for emergency levies, applicable to the taxing districts other-  
29 wise provided by law shall for this extended period be increased by  
30 fifty percent.

31 The county treasurers for the period beginning January 1, 1974 and  
32 ending June 30, 1975, shall cause the levy received from the county  
33 auditor for cities, counties, and other political subdivisions budgeted  
34 on a calendar year period but which will levy for the extended year  
35 beginning January 1, 1974, to be paid in three equal installments, on  
36 the dates provided in section four hundred forty-five point thirty-seven  
37 (445.37) of the Code in effect prior to July 1, 1975, for the calendar  
38 year 1974 and the first six-month period in the year 1975.

39 All statutes relating to delinquencies, liens, tax sales, and the like  
40 shall be in full force and effect, except that applicable dates shall be  
41 extended in the same manner as the payment dates.

1 **SEC. 4. School fiscal year.** The budget preparation and certifica-  
2 tion for school districts for the fiscal year commencing July 1, 1974  
3 shall be carried out pursuant to chapters twenty-four (24) and two  
4 hundred ninety-eight (298) of the Code. Taxes for the fiscal year  
5 commencing July 1, 1974 shall be payable as follows:

6 1. One-half of the amount of taxes due for each school district, cer-  
7 tified in December, 1974 for the fiscal year beginning July 1, 1974,  
8 shall be due and payable before April 1, 1975 as provided in chapter  
9 four hundred forty-five (445) of the Code.

10 2. The second half of the amount of taxes due for each school dis-  
11 trict, certified in December, 1974 for the school year beginning July  
12 1, 1974, shall be cancelled, void, not spread, and never collected.

1 **SEC. 5. General fund balance.** Any school district which closes  
2 the fiscal year ending June 30, 1975 with a deficit balance remaining  
3 on hand in the general fund may obtain funds pursuant to one of the  
4 following methods:

5 1. The school district may make application to the state appeal  
6 board for a loan from the permanent school fund of the state, estab-  
7 lished in section three hundred two point one (302.1) of the Code,  
8 equal to the amount necessary to bring the balance remaining on hand  
9 in the general fund to zero on June 30, 1975. The provisions of sec-  
10 tion four hundred seven point two (407.2) of the Code shall not apply  
11 to this subsection.

12 The loan to the school district shall be payable by the school dis-  
13 trict in nine equal payments, plus interest, to the permanent school  
14 fund, commencing July 1, 1976. Interest on the loan shall be paid  
15 as follows:

16 a. For the period commencing July 1, 1976 and ending June 30,  
17 1978, no interest shall be charged or collected.

18 b. For the period commencing July 1, 1978 and ending June 30,  
19 1981, the rate of interest shall be two percent per year computed on  
20 the unpaid balance of the loan, as computed by the state comptroller.

21 c. For the period commencing July 1, 1981 and ending June 30,  
22 1984, the rate of interest shall be four percent per year computed on  
23 the unpaid balance of the loan, as computed by the state comptroller.

24 All applications for loans shall be made upon forms prepared by the  
25 state comptroller. The application forms, and any other forms neces-  
26 sary to complete the loan, shall be approved by the attorney general.  
27 Upon approval of the loan by the state appeal board, the state comp-  
28 troller shall cause the loan to be made from the permanent school  
29 fund. However, if the total amount of loans approved by the state  
30 appeal board exceeds eighty percent of the amount deposited in the  
31 permanent school fund, the state comptroller shall reduce the amount  
32 of each school district's approved loan proportionately so that the  
33 total amount loaned shall not exceed eighty percent of the permanent  
34 school fund.

35 2. The school district may utilize the provisions of sections two hun-  
36 dred ninety-eight point fifteen (298.15), two hundred ninety-eight  
37 point sixteen (298.16), and two hundred ninety-eight point seventeen  
38 (298.17) of the Code. The provisions of section four hundred seven  
39 point two (407.2) of the Code shall not apply to this subsection.

1 **SEC. 6. Homestead tax credit.** The millage credit of not to exceed  
2 twenty-five mills, provided in section four hundred twenty-five point  
3 one (425.1) of the Code, shall be increased to not to exceed thirty-  
4 seven and one-half mills for the extended fiscal year commencing Jan-  
5 uary 1, 1974 and ending June 30, 1975.

1 **SEC. 7. Homestead credit for elderly or disabled.** The homestead  
2 credit for low income persons over sixty-five years of age or totally  
3 disabled, provided in section four hundred twenty-five point one  
4 (425.1), subsection five (5), of the Code, as amended by chapter one  
5 hundred sixty-five (165), section thirty-nine (39), Acts of the Sixty-  
6 fourth General Assembly, First Session, of one hundred twenty-five  
7 dollars shall be increased to one hundred eighty-seven dollars and  
8 fifty cents for the fiscal year commencing January 1, 1974 and ending  
9 June 30, 1975.

1 **SEC. 8. Personal property tax credit.** The amounts due each tax-  
2 ing district for personal property tax credit, provided in section four  
3 hundred twenty-seven A point seven (427A.7) of the Code, shall be  
4 paid in three equal payments by the state comptroller by March 15,  
5 1974, September 15, 1974, and March 15, 1975 for cities and towns,  
6 counties and other political subdivisions operating under the extended  
7 fiscal year commencing January 1, 1974 and ending June 30, 1975.  
8 Where necessary the personal property tax credit shall be computed  
9 separately for school districts.

1 **SEC. 9. Existing obligations.** No state aid, grant or reimburse-  
2 ment of moneys paid or required to be paid shall be eliminated or  
3 changed irrespective of the extended fiscal year. No money owed to  
4 any political subdivision for any improvement shall be eliminated or  
5 changed, irrespective of the extended fiscal year.

1 **SEC. 10.** In the event that funds are not available during the ex-  
2 tended fiscal year for cities, counties, and other political subdivisions  
3 to make their legal and timely payments upon the principal or inter-  
4 est of any special assessment or general obligation bonds as due by

5 reason of the tax collection periods established in this Act, then the  
6 affected city, county, or other political subdivision shall transfer funds  
7 from any other source to meet this obligation, notwithstanding any  
8 other statute. Any such funds so transferred shall be repayable from  
9 the general tax collections or applicable special assessment collections,  
10 when received. This section shall not be printed as a permanent part  
11 of the Code and shall be printed in the session laws only.

1 SEC. 11. Any new construction or reconstruction or additions to  
2 existing structures that are started, partial or additional construction  
3 accomplished thereon, or completed after January 1, 1973 shall be  
4 valued, assessed, and placed upon the tax rolls during the extended  
5 fiscal year and the initial fiscal year thereafter upon January 1, 1974,  
6 July 1, 1974, and January 1, 1975 and thereafter as provided by law.  
7 Any taxpayer who desires to contest or protest the valuations so  
8 placed upon his property, shall pay the tax due thereon upon the valu-  
9 ation and assessment as made, under protest. Such taxpayer shall,  
10 thereafter, have the right to file a protest or appeal of such valuations  
11 or assessments with the appropriate tax review board during the cal-  
12 endar year 1974 or 1975, as provided by law, any other statute limit-  
13 ing the time limit for such appeal or protest to the contrary notwith-  
14 standing. If the appropriate review board or court reduces or elimi-  
15 nates the valuation or assessment in favor of the taxpayer, the tax-  
16 ing body or bodies that received the increased revenue or revenues by  
17 reason of the increased valuation or assessment, shall repay to the  
18 taxpayer the difference between the revenue actually raised and that  
19 which would have been raised upon the basis of the lower or eliminated  
20 valuation. In the event that the appropriate board of review or court  
21 raises the valuation previously set by the assessor, the taxpayer shall  
22 immediately pay to the treasurer for distribution to the appropriate  
23 taxing bodies the difference between what the taxpayer actually paid  
24 and what he should have paid by reason of the increased valuation  
25 or assessment. This section granting additional time to a taxpayer  
26 to appeal or protest the valuation or assessment of his property shall  
27 be effective for the calendar years 1974 and 1975, only. The taxing  
28 bodies to which the extended fiscal year applies shall take into consid-  
29 eration the growth of their tax base which reasonably will occur by  
30 reason of this section and shall determine their levy accordingly. This  
31 section shall not be printed as a permanent part of the Code and shall  
32 be printed in the session laws only.

1 SEC. 12. Section eight point six (8.6), subsection thirteen (13),  
2 Code 1971, is amended to read as follows:

3 13. Certification for levy. On ~~August 1~~ *February first* the state  
4 comptroller shall, for each year of the biennium, certify to the de-  
5 partment of revenue, the amount of money to be levied for general  
6 state taxes.

1 SEC. 13. Section twenty-four point two (24.2), subsection four  
2 (4), Code 1971, is amended by striking the subsection and inserting  
3 in lieu thereof the following:

4 4. The words "fiscal year" shall mean the period of twelve months  
5 beginning on July first and ending on the thirtieth day of June.

1 SEC. 14. Section twenty-four point three (24.3), unnumbered par-  
2 agraph one (1) and subsection three (3), Code 1971, are amended to  
3 read as follows:

4 No municipality shall certify or levy in any *fiscal* year any tax on  
5 property subject to taxation unless and until the following estimates  
6 have been made, filed, and considered, as hereinafter provided:

7 3. The amount proposed to be expended in each and every fund and  
8 for each and every general purpose during the fiscal year next ensu-  
9 ing, which in the case of ~~school corporations~~ *municipalities* shall be  
10 the period of twelve months beginning on the first day of July of the  
11 current calendar year.

1 SEC. 15. Section twenty-four point seventeen (24.17), unnumbered  
2 paragraph one (1), Code 1971, is amended to read as follows:

3 The local budgets of the various municipalities shall be certified by  
4 the chairman of the certifying board or the levying board, as the case  
5 may be, in duplicate to the county auditor not later than ~~the fifteenth~~  
6 ~~day of August~~ *February fifteenth* each year and school districts ~~the~~  
7 ~~fifteenth day of July~~ *December fifteenth* each year, on blanks pre-  
8 scribed by the state board, and according to rules and instructions  
9 which shall be furnished all certifying and levying boards in printed  
10 form by said state board.

1 SEC. 16. Section twenty-four point nineteen (24.19), Code 1971,  
2 is amended to read as follows:

3 **24.19 Levying board to spread tax.** At the time required by law  
4 the levying board shall spread the tax rates necessary to produce the  
5 amount required for the various funds of the municipality as certified  
6 by the certifying board, for the next succeeding *fiscal* year, as shown  
7 in the approved budget in the manner provided by law. One copy of  
8 said rates shall be certified to the state board.

1 SEC. 17. Section twenty-four point twenty (24.20), Code 1971, is  
2 amended to read as follows:

3 **24.20 Tax rates final.** The several tax rates and levies of the  
4 municipalities thus determined and certified in the manner provided  
5 in the preceding sections, except such as are authorized by a vote of  
6 the people, shall stand as the tax rates and levies of said municipality  
7 for the ensuing *fiscal* year for the purposes set out in the budget.

1 SEC. 18. Section twenty-four point twenty-five (24.25), subsec-  
2 tions one (1) and two (2), Code 1971, are amended to read as follows:

3 1. On or before ~~the January first day of July~~ of each year, each elec-  
4 tive or appointive officer or board, except tax certifying boards as de-  
5 fined in subsection 3 of section 24.2, having charge of any county  
6 office or department shall prepare and submit to the county auditor  
7 the following:

8 a. An estimate of the actual expenditures of such office or depart-  
9 ment during the current *fiscal* year;

10 b. A statement of the requested expenditures to be budgeted for  
11 such office for the next ~~calendar~~ *fiscal* year;

12 c. An estimate of the revenues, except property tax, to be collected  
13 for the county by such office during the current *fiscal* year;

14 d. An estimate of the revenues, except property tax, to be col-  
15 lected for the county by such office during the next ~~calendar~~ *fiscal* year.

16 Such estimates and statements shall be itemized in the same manner  
 17 as the various expenditures and revenues are itemized in the records  
 18 of the auditor.

19 2. On or before ~~the January tenth day of July~~ of each year, the  
 20 auditor shall submit to the board of supervisors, a compilation of the  
 21 various office and department estimates in as much detail as they  
 22 were submitted to him. With this compilation, the auditor shall show  
 23 the itemized expenditures and revenues for the two years preceding  
 24 the current *fiscal* year and an estimate of the cash *and unencumbered*  
 25 balances of each county fund at the end of the current *fiscal* year.

1 SEC. 19. Section twenty-four point twenty-seven (24.27), Code  
 2 1971, is amended to read as follows:

3 **24.27 Protest to budget.** Not later than the first Tuesday in  
 4 ~~September~~ *March*, a number of persons in any municipality equal to  
 5 one-fourth of one percent of those voting for the office of governor at  
 6 the last general election in said municipality, but in no event less than  
 7 ten, who are affected by any proposed budget, expenditure or tax levy,  
 8 or by any item thereof, may appeal from any decision of the certify-  
 9 ing board or the levying board, as the case may be, by filing with the  
 10 county auditor of the county in which such municipal corporation is  
 11 located, a written protest setting forth their objections to such budget,  
 12 expenditure or tax levy, or to one or more items thereof, and the  
 13 grounds for such objections; provided that at least three of such  
 14 persons shall have filed a joint written objection, at or before the time  
 15 of the meeting contemplated in section 24.11 which shall include a  
 16 detailed statement of the objections to said budget, expenditures or  
 17 tax levy for each and every fund, or the items therein to which objec-  
 18 tion is taken and an analysis of the fund or funds, or items therein  
 19 showing grounds for such objections or shall have appeared and made  
 20 objection, either general or specific, as provided by section 24.11.  
 21 Upon the filing of any such protest, the county auditor shall immedi-  
 22 ately prepare a true and complete copy of said written protest, to-  
 23 gether with the budget, proposed tax levy or expenditure to which  
 24 objections are made, and shall transmit the same forthwith to the  
 25 state board, and shall also send a copy of such protest to the certify-  
 26 ing board or to the levying board, as the case may be.

1 SEC. 20. Section twenty-four point thirty-two (24.32), Code 1971,  
 2 is amended to read as follows:

3 **24.32 Decision certified to county.** After a hearing upon such  
 4 appeal, the state board shall certify its decision with respect thereto  
 5 to the county auditor, and such decision shall be final. The county  
 6 auditor shall make up his records in accordance with such decision  
 7 and the levying board shall make its levy in accordance therewith.  
 8 Upon receipt of such decision, the county auditor shall immediately  
 9 notify both parties thereof, whereupon the certifying board shall  
 10 correct its records accordingly, if necessary. Final disposition of all  
 11 such appeals shall be made by the state board on or before ~~October 15~~  
 12 *April fifteenth* of each year.

1 SEC. 21. Section seventy-six point two (76.2), unnumbered para-  
 2 graph two (2), Code 1971, is amended to read as follows:

3 If the resolution is so filed prior to ~~the April first day of October~~,  
 4 said annual levy shall begin with the tax levy of the year of filing. If

5 the resolution is filed after the ~~April~~ first day of ~~October~~ in any year,  
6 such levy shall begin with the levy of the ~~calendar~~ fiscal year succeed-  
7 ing the year of the filing of such resolution. *However, the governing*  
8 *authority of a political subdivision may adjust any levy of taxes made*  
9 *under the provisions of this section prior to July 1, 1975, for the pur-*  
10 *pose of adjusting the annual levies and collections in accordance with*  
11 *the provisions of this Act and the extended fiscal year provided herein.*

1 SEC. 22. Section seventy-nine point seven (79.7), Code 1971, is  
2 amended to read as follows:

3 **79.7 Report of fees.** All officers required by the provisions of this  
4 Code to collect and pay over fines and fees shall, except as otherwise  
5 provided, on the first Monday in ~~January~~ *July* in each year, make re-  
6 port thereof under oath to the board of supervisors of the proper  
7 county, showing the amount of fines assessed, and the amount of  
8 fines and fees collected, together with vouchers for the payment of  
9 all sums collected to the proper officer.

1 SEC. 23. Section one hundred seventy-six A point eight (176A.8),  
2 subsections nine (9) and seventeen (17), Code 1971, are amended to  
3 read as follows:

4 9. To prepare annually on or before ~~July 31~~ *January thirty-first* a  
5 budget for the fiscal year beginning ~~January 1~~ *July first* and ending  
6 ~~December 31~~ *the following June thirtieth* in accordance with the pro-  
7 visions of chapter 24 and certify the same to the board of supervisors  
8 of the county of their extension district as required by law.

9 17. To file with the county auditor and to publish in two newspa-  
10 pers of general circulation in the district before ~~February 1~~ *August*  
11 *first* full and detailed reports under oath of all receipts and expendi-  
12 tures of such county agricultural extension education fund showing  
13 from whom received, to whom paid and for what purpose for the last  
14 fiscal year.

1 SEC. 24. Section one hundred seventy-six A point ten (176A.10),  
2 Code 1971, is amended to read as follows:

3 **176A.10 County agricultural extension education tax.** The exten-  
4 sion council of each extension district shall, at a regular or special  
5 meeting held in ~~July~~ *January* in each year, estimate the amount of  
6 money required to be raised by taxation for financing the county agri-  
7 cultural extension education program authorized in this chapter. The  
8 amount so estimated shall not exceed the amount of money which the  
9 following millage rate will produce, based on the assessed value of  
10 the taxable property in the extension district: For the "county agri-  
11 cultural extension education fund" annually not to exceed one-half  
12 mill on the dollar of assessed valuation, except in districts having a  
13 population of less than forty thousand the tax levied shall not exceed  
14 three-fourths mill, provided, however, that no extension council in an  
15 extension district shall make an estimate or certify an amount in any  
16 one year in excess of forty thousand dollars in districts having a pop-  
17 ulation of fifty thousand or more, in excess of thirty-three thousand  
18 dollars in districts having a population under fifty thousand popula-  
19 tion, which shall be the maximum amount that any such extension  
20 district shall be entitled to receive annually from the county. The  
21 extension council in every extension district shall in every respect  
22 comply with chapter 24.

1 SEC. 25. Section two hundred seventy-three point thirteen  
2 (273.13), subsection ten (10), Code 1971, is amended to read as fol-  
3 lows:

4 10. At the regular or special meeting held between ~~July 1~~ *January*  
5 *first* and ~~July 15~~ *January fifteenth*, consider the budget as submitted  
6 by the county superintendent, and certify to the county auditor the  
7 estimates of the amounts needed. Such estimates shall follow the  
8 budget procedure under chapter 24. The boards or board of super-  
9 visors of the county or counties, territory which comprises the terri-  
10 tory of the county school system, shall levy a tax on all the taxable  
11 property in the county school system for the amount certified.

1 SEC. 26. Section two hundred seventy-three point eighteen  
2 (273.18), subsection fifteen (15), Code 1971, is amended to read as  
3 follows:

4 15. Prepare and submit a detailed itemized budget, for approval of  
5 the county board of education prior to ~~the~~ *January first day of* ~~July~~  
6 of each year.

1 SEC. 27. Section three hundred ten point twenty-seven (310.27),  
2 unnumbered paragraph one (1), Code 1971, is amended to read as  
3 follows:

4 The farm-to-market road fund allotted to any county as provided  
5 in this chapter shall remain available for expenditure in said county  
6 for three years after the close of the ~~calendar~~ *fiscal* year during which  
7 said sums respectively were allocated. Any sum remaining unex-  
8 pended at the end of the period during which it is available for ex-  
9 penditure, shall be reapportioned among all the counties as provided  
10 in section 312.5 for original allocations.

1 SEC. 28. Section three hundred twelve point twelve (312.12), Code  
2 1971, is amended to read as follows:

3 **312.12 Program submitted.** Cities which receive allotments of  
4 funds from road use tax funds which have a population of at least five  
5 thousand shall prepare and submit annually by ~~December 10~~ *June*  
6 *tenth* in each year to the state highway commission for examination  
7 and review, a program of street construction and reconstruction on  
8 both the arterial street system and the local street system of such city  
9 for a period of three years subsequent to the year in which the pro-  
10 gram is submitted. Such cities and towns which have a population  
11 of less than five thousand shall prepare and submit annually by ~~De-~~  
12 ~~ember 10~~ *June tenth* each year to the state highway commission for  
13 examination and review, a program of proposed street construction  
14 and reconstruction for its arterial streets and local streets for the  
15 ensuing ~~calendar~~ *fiscal* year.

1 SEC. 29. Section three hundred twelve point thirteen (312.13),  
2 Code 1971, is amended to read as follows:

3 **312.13 Cities to submit budget.** Cities and towns which receive  
4 allotments of funds from road use tax funds shall prepare and sub-  
5 mit by ~~December 10~~ *June tenth* each year to the state highway com-  
6 mission for examination and review, a budget showing all proposed  
7 street receipts and expenditures for the city or town for the ensuing  
8 ~~calendar~~ *fiscal* year.



1 SEC. 30. Section three hundred twelve point fourteen (312.14),  
2 Code 1971, is amended to read as follows:

3 **312.14 Cities to submit report.** Cities and towns in the state  
4 which receive allotments of funds from road use tax funds shall pre-  
5 pare and submit by ~~March 10~~ *September tenth* each year to the state  
6 highway commission an annual report showing all street receipts and  
7 expenditures for the city or town for the previous ~~calendar~~ *fiscal* year.

1 SEC. 31. Section three hundred seventeen point twenty-one  
2 (317.21), subsections one (1), two (2), and three (3), Code 1971, are  
3 amended to read as follows:

4 1. Annually, after the weed commissioner has completed his pro-  
5 gram of destruction of weeds by reason of noncompliance by per-  
6 sons responsible therefor, the board of supervisors shall determine as  
7 to each tract of real estate the actual cost of labor and materials used  
8 by the commissioner in cutting, burning or otherwise destroying said  
9 weeds, the cost of serving notice and special meetings or proceedings,  
10 if any. To the total of all such sums expended, they shall add an  
11 amount equal to twenty-five percent thereof to compensate for the  
12 cost of supervision and administration and assess the resulting sum  
13 against said tract of real estate by a special tax, which shall be cer-  
14 tified to the county auditor and county treasurer by the clerk of the  
15 board of supervisors, and shall be placed upon the tax books, and col-  
16 lected, together with interest and penalty after due, in the same man-  
17 ner as other unpaid taxes. Such tax shall be due on ~~March 1~~ *Septem-*  
18 *ber first* after such assessment, and shall be delinquent after ~~March 31~~  
19 *September thirtieth*. When collected, said funds shall be paid into  
20 the fund from which said costs were originally paid.

21 2. Before making any such assessment, the board of supervisors  
22 shall prepare a plat or schedule showing the several lots, tracts of  
23 land or parcels of ground to be assessed which shall be in accord with  
24 the assessor's records and the amount proposed to be assessed against  
25 each of the same for destroying or controlling weeds during the ~~calen-~~  
26 *dar fiscal* year.

27 3. Such board shall thereupon fix a time for the hearing on such  
28 proposed assessments, which time shall not be later than ~~December 15~~  
29 *June fifteenth* of the year, and at least twenty days prior to the time  
30 thus fixed for such hearing shall give notice thereof to all concerned  
31 that such plat or schedule is on file, and that the amounts as shown  
32 therein will be assessed against the several lots, tracts of land or par-  
33 cels of ground described in said plat or schedule at the time fixed for  
34 such hearing, unless objection is made thereto. Notice of such hear-  
35 ing shall be given by one publication in official county newspapers in  
36 the county in which the property to be assessed is situated; or by  
37 posting a copy of such notice on the premises affected and by mailing  
38 a copy by certified mail to the last known address of the person own-  
39 ing or controlling said premises. At such time and place the owner  
40 of said premises or anyone liable to pay such assessment, may appear  
41 with the same rights given by law before boards of review, in refer-  
42 ence to assessments for general taxation.

1 SEC. 32. Section three hundred thirty-three point eleven (333.11),  
2 unnumbered paragraph one (1), Code 1971, is amended to read as  
3 follows:

4 The county auditor shall, during the month of ~~January~~ *July* of each  
5 year, compile and prepare a financial report, which shall contain sched-  
6 ules showing:

1 **SEC. 33.** Section three hundred thirty-seven point fifteen (337.15),  
2 Code 1971, is amended to read as follows:

3 **337.15 Condemnation funds.** On or before ~~the July~~ *the first day of*  
4 ~~January~~ in each year the sheriff of each county having any condemna-  
5 tion funds in his possession shall make a detailed report under oath  
6 of all funds in his possession received from condemnation proceed-  
7 ings of any kind that have been finally adjudicated, reciting therein  
8 the names of the parties to whom said funds belong, when received,  
9 and describing the property condemned, which report shall be filed  
10 with the county treasurer, and the sum so shown due from such sheriff  
11 paid over to the county treasurer, who shall make a detailed receipt  
12 therefor.

1 **SEC. 34.** Section three hundred thirty-seven point eighteen  
2 (337.18), Code 1971, is amended to read as follows:

3 **337.18 Record of funds.** Any sheriff receiving funds as provided  
4 in section 337.16 shall list the same in detail in a book kept for that  
5 purpose, and pay the same to the parties entitled thereto, upon final  
6 adjudication of such cases, or if held, after final adjudication until the  
7 end of the ~~calendar~~ *fiscal* year to the county treasurer as provided in  
8 section 337.15.

1 **SEC. 35.** Section three hundred forty point three (340.3), Code  
2 1971, as amended by chapter one hundred ninety-eight (198), section  
3 one (1), Acts of the Sixty-fourth General Assembly, First Session, is  
4 amended to read as follows:

5 **340.3 Salary schedule set by supervisors annually.** In ~~December~~  
6 *June* of each year, the board of supervisors shall, by resolution, com-  
7 pute the salaries of all county officers whose salaries are based on pop-  
8 ulation or taxable valuation of the county, or both, for the ensuing  
9 year. In no case shall the salary be less than salaries established in  
10 December, 1969. The latest current report of the bureau of census,  
11 United States department of commerce and the valuation certified by  
12 the department of revenue shall be used. In any year in which the  
13 compensation is changed by a change in the law the said computation  
14 shall also be made in the month the law becomes effective for the sal-  
15 aries paid for the remainder of said year from the effective date of  
16 the new law. If a vacancy occurs in any office, the person who is  
17 appointed or elected to fill the unexpired term in the office vacated,  
18 shall receive the same salary as the person vacating the office.

19 *For the extended fiscal year commencing January 1, 1974 and end-*  
20 *ing June 30, 1975, the board of supervisors may in December, 1974,*  
21 *by resolution, compute the salaries of all county officers whose salaries*  
22 *are based on population or taxable valuation of the county, or both,*  
23 *and effect any changes so indicated commencing January 1, 1975.*

1 **SEC. 36.** Section three hundred forty-four point one (344.1), Code  
2 1971, is amended to read as follows:

3 **344.1 Annual itemized estimates.** On or before ~~the thirty-first day~~  
4 ~~of December~~ *June thirtieth* of each year, each elective or appointive  
5 officer of any county having charge of any county office or department

6 shall prepare and submit to the board of supervisors a detailed esti-  
7 mate itemized in the same manner that the various expenditures of  
8 such office or department are itemized on the records of the county  
9 auditor, showing the proposed expenditures of his office or depart-  
10 ment for the following ~~calendar~~ *fiscal* year. If the estimated expendi-  
11 tures show an increase over those for the current year, a statement in  
12 writing of the reason for such estimated increase must also be sub-  
13 mitted.

1 SEC. 37. Section three hundred forty-four point two (344.2), Code  
2 1971, is amended to read as follows:

3 **344.2 Appropriation.** On or before the ~~thirty-first of January~~  
4 *July thirty-first* of every year, the board of supervisors shall appro-  
5 priate, by resolution, such amounts as are deemed necessary for each  
6 of the different county officers and departments during the ensuing  
7 *fiscal* year, and shall specify from which of the different county funds  
8 created by law the appropriated sums shall be derived. The appro-  
9 priations to each separate county office or department shall be item-  
10 ized in the same manner that the accounts are itemized on the rec-  
11 ords of the county auditor.

12 *For the extended fiscal year commencing January 1, 1974 and end-*  
13 *ing June 30, 1975, the board of supervisors no later than January 31,*  
14 *1974, shall appropriate by resolution such amounts as are deemed*  
15 *necessary for each of the different county officers and departments,*  
16 *and shall specify from which of the different county funds established*  
17 *by law the appropriated sums shall be derived. The appropriations*  
18 *to each separate county office or department shall be itemized in the*  
19 *manner that the accounts are itemized on the records of the county*  
20 *auditor.*

1 SEC. 38. Section three hundred forty-four point three (344.3),  
2 Code 1971, is amended to read as follows:

3 **344.3 Contingent fund.** The board of supervisors may also appro-  
4 priate to a contingent account for one or each of the county funds, a  
5 sum which may be spent for purposes which cannot be anticipated at  
6 the beginning of the *fiscal* year, but said contingent appropriation to-  
7 gether with other appropriations shall not exceed the anticipated rev-  
8 enues.

1 SEC. 39. Section three hundred forty-three point eleven (343.11),  
2 Code 1971, is amended by adding the following new subsection:

3 Contracts let on the basis of the budget submitted pursuant to  
4 section three hundred nine point ninety-three (309.93) of the Code.

1 SEC. 40. Section three hundred forty-four point seven (344.7),  
2 Code 1971, is amended to read as follows:

3 **344.7 Report of unexpended balances.** On the fifteenth *day* of  
4 *October, January, and April, July, and October* of each *fiscal* year, the  
5 county auditor shall furnish to each county office or department, a  
6 statement showing the various original appropriations to each office  
7 or department, expenditures of the office or department from its dif-  
8 ferent appropriation accounts during the expired portion of the year,  
9 together with a statement of the balance of the appropriations for  
10 said office remaining unexpended.

1 SEC. 41. Section three hundred forty-seven point thirteen (347.13),  
 2 subsections nine (9) and ten (10), Code 1971, as amended by chapter  
 3 two hundred two (202), section three (3), Acts of the Sixty-fourth  
 4 General Assembly, First Session, are amended to read as follows:

5 9. Fix at its regular ~~August~~ *February* meeting in each year, the  
 6 amount necessary for the improvement and maintenance of the hospi-  
 7 tal during the ensuing *fiscal* year, and cause the president and the sec-  
 8 retary to certify the same to the county auditor before ~~September 1~~  
 9 *March first* of each year, subject to the provisions of chapter two hun-  
 10 dred two (202), section one (1), Acts of the Sixty-fourth General  
 11 Assembly, First Session.

12 10. File with the board of supervisors during the fourth week in  
 13 ~~January~~ *July* of each year, a report covering their proceedings with  
 14 reference to such hospital, and a statement of all receipts and expendi-  
 15 tures during the preceding ~~calendar~~ *fiscal* year.

1 SEC. 42. Section three hundred fifty-two point four (352.4), Code  
 2 1971, is amended to read as follows:

3 352.4 Warrants and payment. Warrants for allowed claims shall  
 4 be payable ~~January 1~~ *July first* following their issuance and only from  
 5 the domestic animal fund.

1 SEC. 43. Section three hundred fifty-two point five (352.5), Code  
 2 1971, is amended to read as follows:

3 352.5 Certified list of warrants. The auditor shall, on ~~January 1~~  
 4 *July first* of each year, certify to the treasurer an itemized list of all  
 5 warrants issued during the preceding *fiscal* year on the domestic ani-  
 6 mal fund, except warrants issued to pay fees of assessors. If said  
 7 fund be sufficient, the treasurer shall pay said warrants on presenta-  
 8 tion. If said fund be not sufficient, said warrants shall be paid pro  
 9 rata.

1 SEC. 44. Section three hundred fifty-eight point eighteen (358.18),  
 2 unnumbered paragraphs one (1) and two (2), Code 1971, are amended  
 3 to read as follows:

4 The board of trustees of any sanitary district organized under this  
 5 chapter shall have the power by ordinance to levy annually for the  
 6 purpose of paying the administrative costs of such district, or for the  
 7 payment of deficiencies in special assessments, or for both, a tax  
 8 upon property within the territorial limits of such sanitary district  
 9 not exceeding two mills on the dollar of the adjusted taxable valuation  
 10 of the property within such district for the preceding ~~calendar~~ *fiscal*  
 11 year.

12 All taxes thus levied by the board shall be certified by the clerk on  
 13 or before ~~the March first day of September~~ to the county auditor of  
 14 each county wherein any of the property included within the terri-  
 15 torial limits of said sanitary district is located, and shall by said audi-  
 16 tor or auditors be placed upon the tax list for the current *fiscal* year;  
 17 and the county treasurer, or treasurers, of more than one county, shall  
 18 collect all taxes so levied in the same manner as other taxes, and when  
 19 delinquent they shall draw the same interest and penalties. All taxes  
 20 so levied and collected shall be paid over by the officer collecting the  
 21 same to the treasurer of the sanitary district.

1 SEC. 45. Section three hundred fifty-eight B point thirteen  
 2 (358B.13), Code 1971, is amended to read as follows:

3     **358B.13 Maintenance expense on proportionate basis.** The mainte-  
4 nance of a county library shall be on a proportionate population basis  
5 whereby each taxing unit as hereinafter defined shall bear its share  
6 in proportion to its population to the whole of said county library  
7 district. The board of library trustees shall on or before ~~July 10~~  
8 *January tenth* of each year make an estimate of the amount it deems  
9 necessary for the maintenance of the county library and shall trans-  
10 mit said estimate in dollars to the board or boards of supervisors and  
11 to the city and town councils within the district. The entire rural  
12 area of each county in the library district shall be considered as a  
13 separate taxing unit. Each city and town which is a part of the county  
14 library district shall be considered as a separate taxing unit. The  
15 board of supervisors and the council of each city and town composing  
16 said county library district shall make the necessary millage levies  
17 accordingly for library maintenance purposes of not to exceed two  
18 mills. Any unexpended balance in the library maintenance fund at  
19 the end of the fiscal year shall remain in said fund and be available  
20 without reappropriation.

1     SEC. 46. Section three hundred fifty-eight B point sixteen  
2 (358B.16), Code 1971, as amended by chapter two hundred five (205),  
3 section one (1), Acts of the Sixty-fourth General Assembly, First Ses-  
4 sion, is amended to read as follows:

5     **358B.16 Withdrawal of city or town from district.** Whenever any  
6 incorporated city or town, having maintained a library pursuant to  
7 the provisions of chapter 378 for at least ten years and having levied  
8 a tax of its own for the same purpose, shall decide to withdraw from  
9 the county library district, it may do so by giving notice by certified  
10 mail to the board of library trustees of said county library and the  
11 county auditor prior to ~~July 10~~ *January tenth*, by the governing body  
12 of said incorporated city or town, of its withdrawal from the county  
13 library district, and shall cease to be a part of or included in said  
14 county library district.

1     SEC. 47. Section three hundred fifty-nine point thirty (359.30),  
2 Code 1971, is amended to read as follows:

3     **359.30 Cemetery and park tax.** They shall, at the regular meeting  
4 in ~~April~~ *October*, levy a tax sufficient to pay for any lands so con-  
5 demned or purchased, or for the necessary improvement and mainte-  
6 nance of cemeteries thus established, and for the necessary improve-  
7 ment and the maintenance of public parks acquired by gift, devise, or  
8 bequest under section 359.29, or for the maintenance and improve-  
9 ment of cemeteries so established in adjoining townships, in case  
10 they deem such action advisable.

1     SEC. 48. Section three hundred sixty-three point twenty-nine  
2 (363.29), Code 1971, is amended to read as follows:

3     **363.29 The fiscal year.** The fiscal year for all municipal corpora-  
4 tions for which taxes are collected through the office of the county  
5 treasurer and for all departments, boards, and commissions thereof  
6 shall begin on ~~the July first day of January~~ each year and shall end on  
7 ~~December 31~~ *June thirtieth* following.

1     SEC. 49. Section three hundred sixty-eight A point twelve  
2 (368A.12), Code 1971, is amended to read as follows:

3 **368A.12 Report to state auditor.** On or before ~~the~~ *August* first  
 4 ~~secular day in February~~ of each year, the official making the report  
 5 for each city or town shall forward to the auditor of state a certified  
 6 copy of the annual report. If such official fails to file his report with  
 7 the auditor of state within the time prescribed, the auditor may send  
 8 an examiner or examiners to make the report and the expenses thereof  
 9 shall be charged against the delinquent city or town.

1 SEC. 50. Section three hundred seventy point six (370.6), Code  
 2 1971, is amended to read as follows:

3 **370.6 Tax levy.** The board shall, on or before ~~the~~ *February* first  
 4 ~~day of August~~ of each year, determine and fix the amount or rate not  
 5 exceeding one mill on the dollar in all cities and towns on the tax-  
 6 able valuation of such city or town, to be levied, collected, and appro-  
 7 priated for the ensuing year for general park purposes, and shall  
 8 cause the same to be certified to the city council, which shall levy such  
 9 tax or so much thereof as it may deem necessary to promote park  
 10 interests, and certify the percent thereof to the county auditor with  
 11 the other taxes for said year; provided, however, that in cities acting  
 12 under special charter and in cities having a population in excess of  
 13 seven thousand and less than fifteen thousand, having two hundred  
 14 or more acres devoted to and set apart for park purposes, said board  
 15 may in the manner herein provided, determine and fix an additional  
 16 amount or rate for general park purposes not exceeding three-eighths  
 17 of a mill on the dollar to be levied, collected, and appropriated for the  
 18 ensuing year for general park purposes and the said city council, upon  
 19 certification thereto by said board, may levy such additional tax or so  
 20 much thereof as it may deem necessary to promote park interests and  
 21 certify the total percent thereof as hereinbefore provided.

1 SEC. 51. Section three hundred seventy-two point ten (372.10),  
 2 Code 1971, is amended to read as follows:

3 **372.10 Additional powers—annual report—tax.** Said commission  
 4 may acquire real estate and riparian and other rights within such city  
 5 in the vicinity of such stream by donation or purchase, or by con-  
 6 demnation for the public uses herein authorized in the manner pro-  
 7 vided by law for the taking of private property for public use, and  
 8 shall take the title to property in the name of the commission and its  
 9 successors, in trust for the public, and hold the same exempt from  
 10 taxation. It may sell and convey or lease or exchange any property  
 11 acquired by it, by virtue of this chapter and otherwise. It shall have  
 12 exclusive control of all the lands acquired by it, and of the banks and  
 13 waters of such stream for carrying out the purposes of this chapter;  
 14 may make contracts, and sue and be sued. It shall keep a record of  
 15 all its transactions, which shall during ordinary business hours be  
 16 open to inspection by the public, and shall, immediately after the close  
 17 of each municipal fiscal year, make an annual report of all moneys  
 18 received and expended by it and for what general purposes, and of  
 19 all moneys owing to it and by it and for what general purposes, to the  
 20 city council at the regular ~~November~~ *May* meeting, and publish such  
 21 report in some newspaper in the city. The commission shall, subject  
 22 to the approval of the city council, in each year determine and fix the  
 23 amount or rate, not exceeding three-quarters of one mill on the dol-  
 24 lar, on the taxable value of the taxable property of such city, to be

25 levied, collected, and appropriated for the ensuing year for the pur-  
 26 pose of paying for real estate, including the channel or bed of any  
 27 stream acquired by the commission pursuant to section 372.7, riparian  
 28 and other rights, for improvements, and for accomplishing the pur-  
 29 poses of the creation of said commission, and to provide for the pay-  
 30 ment of interest upon bonds and to retire such bonds, if any, and  
 31 to meet the necessary expenses incident to the business of said com-  
 32 mission. Said commission shall, on or before the first Monday in Sep-  
 33 ~~tember~~ *March* of each year, certify to the county auditor the amount  
 34 or rate of taxes so fixed, to be known as river-front improvement  
 35 fund, and when collected, the same is to be paid over to the city trea-  
 36 surer, and by him paid out on its orders, and the board of supervisors  
 37 of the county in which said city is situated shall levy said tax as fixed  
 38 by said commission.

1 SEC. 52. Section three hundred seventy-eight point fourteen  
 2 (378.14), Code 1971, is amended to read as follows:

3 378.14 **Township tax.** The board of trustees of any township  
 4 which has entered into such a contract shall at the ~~April~~ *October* meet-  
 5 ing levy a tax not exceeding one-fourth mill on the dollar on all tax-  
 6 able property in the township to create a fund to fulfill its obligation  
 7 under the contract.

1 SEC. 53. Section three hundred eighty-nine point thirty-three  
 2 (389.33), Code 1971, is amended to read as follows:

3 389.33 **Payment under waiver.** Unless the owner of any lot or  
 4 parcel of land against which an assessment for permanent sidewalk  
 5 is made shall within thirty days from the date of assessment file writ-  
 6 ten objections to the legality or regularity of the assessment or levy  
 7 of such tax upon and against his property, such owner shall be deemed  
 8 to have waived objections on these grounds, and shall have the right  
 9 to pay said assessment with interest thereon not exceeding seven per-  
 10 cent per annum in seven equal annual installments, the first of which  
 11 shall mature and be payable on the date of said assessment and the  
 12 others, with interest on the whole amount unpaid, annually there-  
 13 after, at the same time and in the same manner as the ~~March~~ *Septem-*  
 14 *ber* semiannual payment of ordinary taxes, provided that if the aggre-  
 15 gate of all assessments against the property of an owner is twenty-  
 16 five dollars or less, such assessments shall be paid in one installment  
 17 and within thirty days following the levy.

1 SEC. 54. Section three hundred eighty-nine point thirty-four  
 2 (389.34), Code 1971, is amended to read as follows:

3 389.34 **Delinquent tax.** Each installment of such taxes, with inter-  
 4 est, shall become delinquent on the ~~September~~ *first day of March* next  
 5 after its maturity and shall bear the same rate of interest, with the  
 6 same penalties as ordinary taxes.

1 SEC. 55. Section three hundred eighty-nine point thirty-eight  
 2 (389.38), Code 1971, is amended to read as follows:

3 389.38 **Replace or reconstruct.** Cities and towns shall have power  
 4 to require the abutting property owner to repair, replace, or recon-  
 5 struct sidewalks, but in the event that such work is not completed  
 6 within thirty days of date of deposit in the mails of notice to the  
 7 property owner as shown in the records of the county auditor, by cer-

8 tified mail, then the council may cause such work to be done, and as-  
 9 sess the expense thereof on the property in front of which such work  
 10 is done, and the same shall be certified and collected as other taxes.  
 11 If the cost exceeds fifty dollars the same shall be certified for payment  
 12 in three equal annual installments with interest from date of certifi-  
 13 cation on each installment at seven percent per annum until paid and  
 14 shall be collected as other taxes with the ~~March~~ *September* semi-  
 15 annual payment thereof.

1 SEC. 56. Section three hundred ninety-one point sixty (391.60),  
 2 Code 1971, is amended to read as follows:

3 **391.60 Installments — payment — delinquency.** The first install-  
 4 ment, or total amount of assessment if less than twenty-five dollars,  
 5 shall mature and be payable thirty days from the date of such levy  
 6 without interest, and the other assessments, with interest, from the  
 7 date of levy by the council, on the whole amount unpaid, annually  
 8 thereafter at the same time and in the same manner as the ~~March~~  
 9 *September* semiannual payment of ordinary taxes. However, the total  
 10 assessments may be paid without interest thirty days after levy by the  
 11 council.

12 Any or all installments not yet paid together with accrued interest  
 13 thereon may be paid on the due date of any installment.

14 All such taxes with interest shall become delinquent on the first  
 15 day of ~~March~~ *September* next after their maturity, and shall bear the  
 16 same interest with the same penalties as ordinary taxes, and when  
 17 collected the said interest and penalties shall be credited to the same  
 18 fund as the said special assessment.

19 Upon the payment of any installment, there shall be computed and  
 20 collected interest on the whole assessment remaining unpaid up to ~~the~~  
 21 *December first day of June* following.

1 SEC. 57. Section three hundred ninety-one A point thirty  
 2 (391A.30), Code 1971, is amended to read as follows:

3 **391A.30 Installments—payment—delinquency.**

4 1. First installment. The first installment of each assessment, or  
 5 total amount thereof if it be less than twenty-five dollars, with interest  
 6 on the whole assessment from date of acceptance of the work by the  
 7 council, shall become due and payable on ~~January~~ *July first* next  
 8 succeeding the date of such levy unless the assessment is filed with  
 9 the county auditor less than thirty days prior to such next succeeding  
 10 ~~January~~ *July first* after the date of levy.

11 2. Annual installments. The succeeding annual installments, with  
 12 interest on the whole unpaid amount, shall respectively become due on  
 13 ~~January~~ *July first* annually thereafter and shall be paid at the same  
 14 time and in the same manner as the ~~March~~ *September* semiannual  
 15 payment of ordinary taxes.

16 3. Outstanding balance—payments. All future installments of an  
 17 assessment may be paid on any date by payment of the then outstand-  
 18 ing balance plus interest to the succeeding ~~June~~ *December first*.

19 4. Delinquency. All such assessments with interest shall become  
 20 delinquent after ~~the thirty-first day of March~~ *September thirtieth*  
 21 next after their due date, and shall bear the same interest with the  
 22 same penalties as ordinary taxes, and when collected the said interest  
 23 and penalties shall be credited to the same fund as the said special  
 24 assessment.



25 5. Interest period. Upon the payment of any assessment or install-  
 26 ment thereof interest shall be computed and collected as aforesaid to  
 27 the *December first day of June* following the date of such payment.

28 6. Lien of assessment. All assessments shall constitute liens on the  
 29 lots assessed from the date they are certified to the county auditor  
 30 and such liens shall have the same preference and priorities as liens  
 31 for ordinary taxes; provided, that in no case shall the owner of any  
 32 lot be liable for an assessment greater than provided for in sections  
 33 391A.26 and 391A.27.

1 SEC. 58. Section three hundred ninety-one A point thirty-three  
 2 (391A.33), subsection two (2), Code 1971, is amended to read as  
 3 follows:

4 2. Form. All such bonds shall be negotiable and shall recite on  
 5 their face that they have been issued under the provisions of this  
 6 chapter and are payable as to both principal and interest from the  
 7 proceeds of the special assessments levied for account of the public  
 8 improvement. Such bonds shall bear interest at a rate not exceeding  
 9 seven percent and shall mature serially on *June 1 December first*  
 10 of the years in which any of such principal is scheduled to become due  
 11 and shall contain a provision that the municipality reserves the right  
 12 and option of calling and redeeming any or all of the bonds on or be-  
 13 fore *July 15 January fifteenth* of each year prior to maturity upon  
 14 such terms as are specified therein.

1 SEC. 59. Section three hundred ninety-five point thirty-two  
 2 (395.32), Code 1971, is amended to read as follows:

3 395.32 Levy and collection. All special assessments for the pur-  
 4 pose of providing funds for the operation and maintenance of a flood  
 5 control system shall be levied at one time by resolution of the council  
 6 on property affected thereby. The provisions of section 391.61, shall  
 7 apply to the certification of such levy. The provisions of sections  
 8 391.58, 391.60, and 391.62 to 391.68, inclusive, shall apply to the collec-  
 9 tion of such assessments, provided, in the case of special assessments  
 10 for maintenance and operation of any flood control system, such as-  
 11 sessments shall be due and payable within thirty days after the certifi-  
 12 cation of such levy if the amount of the assessment is ten dollars or  
 13 less, and the entire amount of such assessment if in excess of ten  
 14 dollars shall be due and payable at the same time and in the same  
 15 manner as the ~~March~~ *September* semiannual payment of ordinary  
 16 taxes. The provisions of sections 404.20 and 404.22 shall apply to  
 17 special assessments as provided by this section.

1 SEC. 60. Section three hundred ninety-six point ten (396.10), Code  
 2 1971, is amended to read as follows:

3 396.10 Maturity—name of street—interest. Each series of bonds  
 4 shall mature on the first day of either ~~April, May, or June~~ *October,*  
 5 *November, or December*, as may be determined by the council, in the  
 6 years in which the installments of said special taxes come due, shall  
 7 bear the name of the street, avenue, highway, alley, or district in  
 8 which said street improvement or sewer is located, and shall bear in-  
 9 terest at a rate not exceeding seven percent per annum, payable an-  
 10 nually or semiannually, and coupons for said interest shall be attached  
 11 thereto.

1 SEC. 61. Section three hundred ninety-eight point ten (398.10),  
 2 Code 1971, is amended to read as follows:  
 3 398.10 Fixing rates. The board of trustees shall from time to time  
 4 fix the water rentals or rates to be charged for the furnishing of  
 5 water, and such rates, with the proceeds of the one and one-fourth  
 6 mill water levy and the sinking fund levy of one-half mill, shall be  
 7 sufficient for the maintenance and operation of such works and the  
 8 proper and necessary extension thereof, for all repairs, and for the  
 9 payment of the purchase price or cost, principal and interest, incurred  
 10 in the purchase or erection of such works, as the same falls due, ac-  
 11 cording to the tenor of the mortgage and bonds given to secure the  
 12 payment of such purchase price or cost. The board shall make quar-  
 13 terly statements giving full and complete reports of the receipts and  
 14 disbursements of the board for the first three quarters of the fiscal  
 15 year. Said reports shall be filed in the office of the city clerk on the  
 16 second Monday in *October, January, and April, July, and October*, for  
 17 the quarters preceding the first day of said months. The reports shall  
 18 be audited by the city council.

1 SEC. 62. Section three hundred ninety-nine point twenty-four  
 2 (399.24), Code 1971, is amended to read as follows:  
 3 399.24 Payment by city. The sums payable by the city for water  
 4 furnished as herein provided shall hereafter be paid by the city in  
 5 May of each year for the ~~last~~ *first* six months of the ~~preceding~~ *current*  
 6 *fiscal* year, and in November of each year for the ~~first~~ *last* six months  
 7 of ~~that~~ *current* ~~the~~ *preceding* fiscal year.

1 SEC. 63. Section four hundred three point fifteen (403.15), sub-  
 2 section five (5), Code 1971, is amended to read as follows:  
 3 5. The mayor shall designate a chairman and vice-chairman from  
 4 among the commissioners. An agency may employ an executive direc-  
 5 tor, technical experts and such other agents and employees, perma-  
 6 nent and temporary, as it may require, and the agency may determine  
 7 their qualifications, duties and compensation. For such legal service  
 8 as it may require, an agency may employ or retain its own counsel  
 9 and legal staff. An agency authorized to transact business and exer-  
 10 cise powers under this chapter shall file, with the local governing  
 11 body, on or before ~~March 31~~ *September thirtieth* of each year, a re-  
 12 port of its activities for the preceding ~~calendar~~ *fiscal* year, which re-  
 13 port shall include a complete financial statement setting forth its as-  
 14 sets, liabilities, income and operating expense as of the end of such  
 15 ~~calendar~~ *fiscal* year. At the time of filing the report, the agency shall  
 16 publish in a newspaper of general circulation in the community a  
 17 notice to the effect that such report has been filed with the municipal-  
 18 ity, and that the report is available for inspection during business  
 19 hours in the office of the city clerk and in the office of the agency.

1 SEC. 64. Section four hundred three A point five (403A.5), un-  
 2 numbered paragraph six (6), Code 1971, is amended to read as fol-  
 3 lows:  
 4 The mayor shall designate a chairman and vice-chairman from  
 5 among the commissioners. An agency may employ an executive di-  
 6 rector, technical experts and such other agents and employees, per-  
 7 manent and temporary, as it may require, and the agency may deter-  
 8 mine their qualifications, duties and compensation. For such legal

9 service as it may require, an agency may employ or retain its own  
 10 counsel and legal staff. An agency authorized to transact business  
 11 and exercise powers under this chapter shall file, with the local govern-  
 12 ing body, on or before ~~March 31~~ *September thirtieth* of each year,  
 13 a report of its activities for the preceding ~~calendar~~ *fiscal* year, which  
 14 report shall include a complete financial statement setting forth its  
 15 assets, liabilities, income and operating expense as of the end of such  
 16 ~~calendar~~ *fiscal* year. At the time of filing the report, the agency shall  
 17 publish in a newspaper of general circulation in the community a no-  
 18 tice to the effect that such report has been filed with the municipality,  
 19 and that the report is available for inspection during business hours  
 20 in the office of the city clerk and in the office of the agency.

1 SEC. 65. Section four hundred four point four (404.4), unnum-  
 2 bered paragraph one (1), Code 1971, is amended to read as follows:  
 3 Municipal corporations shall, at the first meeting of the council  
 4 after ~~January 1~~ *July first*, allocate by resolution the estimated revenue  
 5 from all levies to the purposes authorized by law and shall allocate  
 6 sufficient revenue to the debt service fund to pay all bonds and inter-  
 7 est thereon as they become due. Said allocations shall also include  
 8 receipts from sources other than taxes caused to be levied under the  
 9 provisions of this chapter, estimated unencumbered balances from the  
 10 previous *fiscal* year, and any contemplated transfers of funds. The  
 11 books of the corporation shall reflect at all times:

1 SEC. 66. Section four hundred four point ten (404.10), subsection  
 2 four (4), Code 1971, is amended to read as follows:  
 3 4. For the maintenance of a free public library. The board of  
 4 library trustees shall, on or before the ~~February first day of August~~  
 5 in each year, make an estimate of the amount it deems necessary for  
 6 the improvement, operation, and maintenance of the library and shall  
 7 transmit said estimate together with a statement of the amount neces-  
 8 sary for the purposes authorized by subsection 3 to the council. In  
 9 no event shall the amount of tax allocated for maintenance purposes  
 10 exceed the amount that would be derived from a three-mill levy at  
 11 current valuations, nor shall the amount allocated for purposes of sub-  
 12 section 3 exceed the amount that would be derived from a levy of  
 13 three-fourths mill at current valuations.

1 SEC. 67. Section four hundred twenty point two hundred forty-  
 2 eight (420.248), Code 1971, is amended to read as follows:  
 3 **420.248 Penalty or interest on unpaid taxes.** Cities which act  
 4 under special charters and which levy and collect their own taxes shall  
 5 not collect any further penalty or interest on general taxes remain-  
 6 ing unpaid four years or more after ~~September 30~~ *March thirty-first*  
 7 of the year for which such general taxes are levied.

1 SEC. 68. Section four hundred forty-one point sixteen (441.16),  
 2 unnumbered paragraphs two (2) and four (4), Code 1971, are amended  
 3 to read as follows:  
 4 Not later than ~~July 1~~ *January first* of each year the assessor, the  
 5 examining board, and the board of review, shall each prepare a pro-  
 6 posed budget of all expenses for the ensuing *fiscal* year. The assessor  
 7 shall include in his proposed budget the probable expenses for defend-  
 8 ing assessment appeals. Said budgets shall be combined by the asses-

9 sor and copies thereof forthwith filed by him in triplicate with the  
10 chairman of the conference board.

11 Each *fiscal* year the chairman of the conference board shall, by  
12 written notice, call a meeting to consider such proposed budget and  
13 shall fix and adopt a consolidated budget for the ensuing year not  
14 later than ~~July 15~~ *January fifteenth*.

1 SEC. 69. Section four hundred forty-three point two (443.2), Code  
2 1971, is amended to read as follows:

3 443.2 Tax list. Before the first day of ~~January~~ *July* in each year,  
4 the county auditor shall transcribe the assessments of the several  
5 townships, towns, or cities into a book or record, to be known as the  
6 tax list, properly ruled and headed, with separate columns, in which  
7 shall be entered the names of the taxpayers, descriptions of lands,  
8 number of acres and value, numbers of town lots and value, value of  
9 personal property and each description of tax, with a column for polls  
10 and one for payments, and shall complete the same by entering the  
11 amount due on each installment, separately, and carrying out the  
12 total of both installments. The total of all columns of each page of  
13 each book or other record shall balance with the tax totals. In any  
14 case where in transcribing such assessments any county auditor has  
15 heretofore failed or hereafter fails to enter the actual value opposite  
16 each item of taxable property on the tax list, then the aggregate actual  
17 value, as well as the aggregate taxable value, of all such taxable  
18 property within such county and each political or municipal corpora-  
19 tion therein shall be transcribed from such books and records of assess-  
20 ment onto such tax list in order that the actual value of the taxable  
21 property within each county or other political or municipal corpora-  
22 tion therein may be ascertained and shown by the tax list for the pur-  
23 pose of computing the debt-incurring capacity of such county or other  
24 political or municipal corporation therein.

1 SEC. 70. Section four hundred forty-three point four (443.4),  
2 Code 1971, is amended to read as follows:

3 443.4 Tax list delivered—informality and delay. He shall make an  
4 entry upon the tax list showing what it is, for what county and year,  
5 and deliver it to the county treasurer on or before the ~~thirty-first day~~  
6 ~~of December~~ *June thirtieth*, taking his receipt therefor; and such list  
7 shall be a sufficient authority for the treasurer to collect the taxes  
8 therein levied. No informality therein, and no delay in delivering the  
9 same after the time above specified, shall affect the validity of any  
10 taxes, sales, or other proceedings for the collection of such taxes.

1 SEC. 71. Section four hundred forty-four point one (444.1), Code  
2 1971, is amended to read as follows:

3 444.1 Basis for amount of tax. In all taxing districts in the state,  
4 including townships, school districts, cities, towns, and counties, when  
5 by law then existing the people are authorized to determine by vote,  
6 or officers are authorized to estimate or determine, a rate of taxation  
7 required for any public purpose, such rate shall in all cases be esti-  
8 mated and based upon the adjusted taxable valuation of such taxing  
9 district for the preceding ~~calendar~~ *fiscal* year.

1 SEC. 72. Section four hundred forty-four point two (444.2), Code  
2 1971, is amended to read as follows:

3     **444.2 Amounts certified in dollars.** When any authorized tax rate  
 4 within any taxing district, including townships, school districts, cities,  
 5 towns, and counties, shall have been thus determined as provided by  
 6 law, the officer or officers charged with the duty of certifying said  
 7 authorized rate to the county auditor or board of supervisors shall,  
 8 before certifying the same, compute upon the adjusted taxable valuation  
 9 of such taxing district for the preceding ~~calendar~~ *fiscal* year (not  
 10 including moneys and credits, and other moneyed capital taxed at a  
 11 flat rate as provided in section 429.2), the amount of tax said rate will  
 12 raise, stated in dollars, and shall certify said computed amount in dol-  
 13 lars and not by rate, to the county auditor and board of supervisors.

1     **SEC. 73.** Section four hundred forty-four point nine (444.9), un-  
 2 numbered paragraph one (1), Code 1971, is amended to read as fol-  
 3 lows:

4     The board of supervisors of each county shall, annually, at its ~~Sep-~~  
 5 ~~tember~~ *March* session, levy the following taxes upon the assessed  
 6 value of the taxable property in the county:

1     **SEC. 74.** Section four hundred forty-five point one (445.1), Code  
 2 1971, is amended to read as follows:

3     **445.1 Duty of treasurer.** The treasurer, after making the entry  
 4 provided in section 445.10, shall proceed to collect the taxes, and the  
 5 list shall be his authority and justification against any illegality in  
 6 the proceedings prior to receiving the list; and he is also authorized  
 7 and required to collect, as far as practicable, the taxes remaining un-  
 8 paid on the tax books or other records approved by the state auditor  
 9 of previous years, his efforts to that end to include the sending by  
 10 mail of a statement to each delinquent taxpayer not later than ~~the~~  
 11 *May first day of November* of each *fiscal* year.

1     **SEC. 75.** Section four hundred forty-five point eight (445.8), sub-  
 2 sections one (1) and two (2), Code 1971, are amended to read as fol-  
 3 lows:

4     1. The treasurer shall, after ~~October 1~~ *April first*, and before ~~De-~~  
 5 ~~cember 31~~ *June thirtieth*, of each year, enter in a book or other record  
 6 to be kept in his office as a part of the records thereof, to be known  
 7 as the delinquent personal tax list, all delinquent personal taxes and  
 8 delinquent poll taxes of any preceding year which do not appear  
 9 thereon; if the tax list maintained by said treasurer is such that all  
 10 delinquent personal taxes and delinquent taxes of any preceding year  
 11 are at all times therein recorded, then he shall not be required to keep  
 12 in his office, as a part of the records thereof, a separate delinquent  
 13 personal tax list.

14     2. The treasurer shall cause to be compiled a list of all delinquent  
 15 personal property taxes for the current assessment year, as shown by  
 16 the delinquent personal property tax list. Such list shall show the  
 17 amount of the taxes delinquent when the amount of the tax is more  
 18 than five dollars and the amount of penalty, interest and costs thereon,  
 19 the name of the owner, if known, or the person, if any, to whom it is  
 20 taxed, and shall be published in some newspaper in the county once  
 21 each week for two consecutive weeks, the last of which shall be not  
 22 more than two weeks before the first Monday in ~~December~~ *June*, and  
 23 by immediately posting a copy of the first publication thereof at the  
 24 door of the courthouse, if there be one, if not, at the door of the place

25 where the last term of district court was held. The provisions of  
 26 sections 446.10 and 446.11 shall prevail in connection with the publi-  
 27 cation of such notice. The treasurer shall obtain a copy of the notice  
 28 as published, and a certificate of the publication thereof from the  
 29 printer or publisher, and file it in the office of the auditor.

1 SEC. 76. Section four hundred forty-five point thirteen (445.13),  
 2 Code 1971, is amended to read as follows:

3 445.13 **Entries—delivery to treasurer—informalities.** Said county  
 4 auditor shall make an entry upon the special assessment tax list show-  
 5 ing what it is, for what county, and deliver it to the county treasurer  
 6 on or before ~~the thirty-first day of December~~ *June thirtieth*, taking  
 7 his receipt therefor; such list shall be a sufficient authority for the  
 8 county treasurer to collect the taxes therein levied. No informality  
 9 therein and no delay in delivering the same after the time above speci-  
 10 fied, shall affect the validity of any special assessment taxes, sales or  
 11 other proceeding for the collection of such special assessment taxes.

1 SEC. 77. Section four hundred forty-five point twenty (445.20),  
 2 Code 1971, is amended to read as follows:

3 445.20 **Penalty and interest limited—unavailable taxes.** No penalty  
 4 or interest, except for the first four years, shall be collected upon taxes  
 5 remaining unpaid four years or more from ~~the thirty-first day of~~  
 6 ~~December~~ *June thirtieth* of the year in which the tax books containing  
 7 the same were first placed in the hands of the county treasurer, and  
 8 the board of supervisors at the ~~January~~ *July* meeting may declare such  
 9 tax unavailable, and when so declared by the board, the amount  
 10 shall be credited to the treasurer by the auditor as unavailable and he  
 11 shall apportion such tax among the funds to which it belongs.

1 SEC. 78. Section four hundred forty-five point twenty-nine  
 2 (445.29), Code 1971, is amended to read as follows:

3 445.29 **Lien of personal taxes.** All poll taxes and taxes due from  
 4 any person upon personal property shall, for a period of one year fol-  
 5 lowing ~~December 31~~ *June thirtieth* of the year of levy, be a lien upon  
 6 any and all real estate owned by such person or to which he may ac-  
 7 quire title and situated in the county in which the tax is levied. From  
 8 and after the expiration of said one year said taxes shall be a lien on  
 9 all such real estate for an additional period of nine years provided  
 10 said taxes are entered upon the delinquent personal tax list as pro-  
 11 vided by law. But in no instance shall said taxes be a lien after the  
 12 expiration of ten years from ~~December 31~~ *June thirtieth* of the year  
 13 in which levied. This section shall apply to all poll taxes and to all  
 14 taxes on personal property whether levied prior or subsequent to the  
 15 time this section takes effect. Personal property taxes, together with  
 16 any interest, penalty, or costs, shall be a lien in favor of the county  
 17 upon all the taxable personal property and rights to property belong-  
 18 ing to the taxpayer, such lien to relate back to and exist from ~~the~~  
 19 *July first day of January* of the year in which such personal property  
 20 is assessed. Such a lien shall not be effective or applicable, however,  
 21 as against the rights of purchasers or mortgagees who acquired an  
 22 interest in or lien against real estate owned by the resident against  
 23 whom such tax is assessed before the date that the treasurer files  
 24 notice of such lien.

1 SEC. 79. Section four hundred forty-five point thirty (445.30),  
2 Code 1971, is amended to read as follows:

3 445.30 **Lien between vendor and purchaser.** As against a pur-  
4 chaser, such liens shall attach to real estate on and after the thirty-  
5 first day of ~~December~~ *June thirtieth* in each year.

1 SEC. 80. Section four hundred forty-five point thirty-six (445.36),  
2 Code 1971, is amended to read as follows:

3 445.36 **Payment—installments.** No demand of taxes shall be  
4 necessary, but it shall be the duty of every person subject to taxation  
5 to attend at the office of the treasurer, at some time between the first  
6 Monday in ~~January~~ *July* and the ~~September~~ first day of ~~March~~ follow-  
7 ing, and pay his taxes in full, or one-half thereof before the ~~September~~  
8 first day of ~~March~~ succeeding the levy, and the remaining half before  
9 the ~~March~~ first day of ~~September~~ following.

1 SEC. 81. Section four hundred forty-five point thirty-seven  
2 (445.37), Code 1971, is amended to read as follows:

3 445.37 **When delinquent.** In all cases where the half of any taxes  
4 has not been paid before the ~~October~~ first day of ~~April~~ succeeding the  
5 levy, the amount thereof shall become delinquent from the ~~October~~  
6 first day of ~~April~~ after due; and in case the second installment is not  
7 paid before the ~~April~~ first day of ~~October~~ succeeding its maturity, it  
8 shall become delinquent from the ~~April~~ first day of ~~October~~ after due.

1 SEC. 82. Section four hundred forty-five point thirty-nine (445.39),  
2 Code 1971, is amended to read as follows:

3 445.39 **Interest as penalty.** If the first installment of taxes shall  
4 not be paid by ~~April~~  $\pm$  ~~October first~~, said installment shall become due  
5 and draw interest, as a penalty, of three-fourths of one percent per  
6 month until paid, from the ~~October~~ first day of ~~April~~ following the  
7 levy; and if the last half shall not be paid by ~~October~~  $\pm$  ~~April first~~  
8 following such levy, then a like interest shall be charged from the  
9 date such last half became delinquent.

1 SEC. 83. Section four hundred forty-five point forty (445.40),  
2 Code 1971, is amended to read as follows:

3 445.40 **Penalty on personal taxes.** On all personal taxes not paid  
4 on or before the first Monday in ~~December~~ *June* a penalty of five  
5 percent shall be added and collected in addition to the three-fourths  
6 of one percent per month penalty herein provided; and the tax with  
7 all penalties shall be collected at the same time and in the same man-  
8 ner.

1 SEC. 84. Section four hundred forty-five point forty-three (445.43),  
2 Code 1971, is amended to read as follows:

3 445.43 **Lien on migratory personal property—maturity of tax.** A  
4 lien for the tax upon said property as herein provided shall relate back  
5 to and exist from the ~~July~~ first day of ~~January~~ of the year for which  
6 it is assessed, and if anyone seeks to remove the said property from  
7 the county before the tax for said year shall be paid, the tax shall  
8 immediately become due and collectible.

1 SEC. 85. Section four hundred forty-five point fifty-one (445.51),  
2 Code 1971, is amended to read as follows:

3     **445.51 Current taxes—when delivered for collection.** In no case  
4 shall delinquent taxes of the current *fiscal* year be turned over for  
5 collection, whether designated by the board or otherwise, before the  
6 ~~May first day of November~~. The provisions of this section shall not  
7 apply to counties having a population of eighty thousand or more.

1     **SEC. 86.** Section four hundred forty-six point seven (446.7), un-  
2 numbered paragraph one (1), Code 1971, is amended to read as fol-  
3 lows:

4     Annually, on the first Monday in ~~December~~ *June* the treasurer shall  
5 offer at his office at public sale all lands, town lots, or other real prop-  
6 erty on which taxes of any description for the preceding *fiscal* year or  
7 years are delinquent, which sale shall be made for the total amount  
8 of taxes, interest, and costs due and unpaid thereon, including all  
9 prior suspended taxes, provided, however, that no property, against  
10 which the county holds a tax sale certificate, shall be offered or sold.  
11 No interest or penalty on suspended taxes shall be included in the sale  
12 price, except that six percent interest per annum from the date of  
13 suspension shall be included as to taxes suspended under the provi-  
14 sions of section 427.8.

1     **SEC. 87.** Section four hundred forty-six point twenty-eight  
2 (446.28), Code 1971, is amended to read as follows:

3     **446.28 Subsequent sale.** If, from neglect of officers to make  
4 returns, or other good cause, real estate cannot be advertised and  
5 offered for sale on the first Monday of ~~December~~ *June*, the treasurer  
6 shall make the sale on the first Monday of the next succeeding month  
7 in which the required notice can be given.

1     **SEC. 88.** Section four hundred forty-seven point two (447.2), Code  
2 1971, is amended to read as follows:

3     **447.2 Nonallowable penalties.** The penalty for nonpayment of  
4 taxes of any subsequent year or years shall not attach, unless the same  
5 shall have remained unpaid until the *October* first day of ~~April~~ after  
6 they become due and have become delinquent, nor shall said penalties  
7 apply to taxes voted in aid of the construction of any railroad.

1     **SEC. 89.** Section four hundred forty-eight point two (448.2), un-  
2 numbered paragraph two (2), Code 1971, is amended to read as fol-  
3 lows:

4     **KNOW ALL MEN BY THESE PRESENTS,** that the following described  
5 real estate, viz.: (Here follows the description), situated in the county  
6 of ..... and state of Iowa, was subject to taxation for the year  
7 (or years) A.D. ...., and the taxes assessed thereon for the year  
8 (or years) aforesaid remained due and unpaid at the date of the sale  
9 hereinafter named; and the treasurer of said county, having on the  
10 ..... day of ....., A.D. ...., by virtue of the authority  
11 in him vested by law, at (an adjournment of) the sale begun and  
12 publicly held on the first Monday of ~~December~~ *June*, A.D. ....,  
13 exposed to public sale at the office of the county treasurer in the  
14 county aforesaid, in substantial conformity with all the requirements  
15 of the statute, the real property above described, for the payment of  
16 the taxes, interest and costs then due and remaining unpaid on said  
17 property, and at the time and place aforesaid A..... B.....,  
18 of the county of ..... and state of ....., having offered to



19 pay the sum of ..... dollars and ..... cents, being the whole  
 20 amount of taxes, interest and costs then due and remaining unpaid  
 21 on said property, for (here follows the description of the property  
 22 sold) which was the least quantity bid for, and payment of said sum  
 23 having been made by him to said treasurer, the property was stricken  
 24 off to him at that price; and the said A..... B..... did, on  
 25 the ..... day of ....., A.D. ...., duly assign the certifi-  
 26 cate of the sale of the property as aforesaid and all his right, title  
 27 and interest to said property to E..... F..... of the county  
 28 of ..... and state of .....; and by the affidavit of .....,  
 29 filed in said treasurer's office on the ..... day of ....., A.D.  
 30 ....., it appears that notice has been given more than ninety days  
 31 before the execution of these presents to ..... and ..... of  
 32 the expiration of the time of redemption allowed by law; and three  
 33 years having elapsed since the date of said sale, and said property  
 34 having not been redeemed therefrom:

1 SEC. 90. Section four hundred fifty-two point six (452.6), Code  
 2 1971, as amended by chapter two hundred nineteen (219), section one  
 3 (1), Acts of the Sixty-fourth General Assembly, First Session, is  
 4 amended to read as follows:

5 **452.6 Settlement with treasurer.** At the meetings in ~~January~~  
 6 ~~July~~ and ~~July~~ *January* of each year, the board of supervisors shall  
 7 make a full and complete settlement with the treasurer, and shall  
 8 certify to the state comptroller all credits to him for double or er-  
 9 roneous assessments and unavailable taxes, and all dues for state  
 10 revenue, interest, or delinquent taxes, sales of land, peddlers' licenses,  
 11 and other dues, the amounts collected therefor, and revenues still  
 12 delinquent, each year to itself, which reports shall be forwarded by  
 13 mail.

1 SEC. 91. Section four hundred fifty-five point sixty-one (455.61),  
 2 Code 1971, is amended to read as follows:

3 **455.61 Funds — disbursement — interest.** Such taxes when col-  
 4 lected shall be kept in a separate fund known as the county drainage  
 5 or levee fund and shall be paid out only for purposes properly con-  
 6 nected with and growing out of the county drainage and levee dist-  
 7 ricts on order of the board. The auditor shall continue to keep a  
 8 record of each of the drainage and levee district's funds so as to  
 9 accurately reflect the financial condition of each such district account.  
 10 The treasurer, on order of the board of supervisors, shall invest such  
 11 funds not immediately needed for current operating expenses in  
 12 United States government bonds, in time certificates of deposit, in  
 13 savings accounts in such banks as the board shall approve, in the  
 14 interest bearing obligations of the drainage and levee districts of the  
 15 county, or as provided by chapter 453. Interest collected by the trea-  
 16 surer on the funds so invested shall be deposited in the county drain-  
 17 age or levee fund, and on ~~January 1~~ *July first* of each year the auditor  
 18 shall apportion and credit such interest to each drainage or levee dis-  
 19 trict account in the proportion which the average credit balance of  
 20 each district bears to the average balance of the county drainage or  
 21 levee fund. The averages to be ascertained shall be the averages of  
 22 the balances existing on the first of each month during the ~~calendar~~  
 23 *fiscal* year immediately preceding. Interest and penalties collected on

24 drainage or levee district taxes shall be credited to the district for  
 25 which the taxes are being collected. This section shall not be con-  
 26 strued so as to permit expenditures in behalf of any district in excess  
 27 of its share of the county drainage or levee fund. The provisions of  
 28 this section shall not apply to drainage and levee districts under  
 29 trustee management unless the trustees consent thereto, and in the  
 30 absence of such consent section 462.29 shall apply.

1 SEC. 92. Section four hundred fifty-five point sixty-four (455.64),  
 2 subsection two (2), Code 1971, is amended to read as follows:

3 2. To pay such assessments in not less than ten nor more than  
 4 twenty equal installments, the number to be fixed by the board and  
 5 interest at the rate fixed by the board, not exceeding seven percent  
 6 per annum. One such installment shall be payable at the ~~March~~  
 7 ~~September~~ semiannual taxpaying date in each year; provided, how-  
 8 ever, that the county treasurer shall, at the ~~March~~ ~~September~~ semi-  
 9 annual taxpaying date, require only the payment of a sufficient por-  
 10 tion of the assessments to meet the interest and the amount maturing  
 11 on bonds or certificates prior to the regular time for the payment of  
 12 the second installment of taxes and the balance shall be collected with  
 13 such second installment and without penalty.

1 SEC. 93. Section four hundred fifty-five point sixty-seven (455.67),  
 2 Code 1971, is amended to read as follows:

3 **455.67 Lien of deferred installments.** No deferred installment of  
 4 the amount assessed as between vendor and vendee, mortgagor and  
 5 mortgagee shall become a lien upon the property against which it is  
 6 assessed and levied until the ~~thirty-first day of December~~ ~~June thir-~~  
 7 ~~tieth of the year next~~ preceding ~~that~~ *fiscal year* in which it is due and  
 8 payable.

1 SEC. 94. Chapter one hundred sixty-five (165), section twenty-  
 2 two (22), Acts of the Sixty-fourth General Assembly, First Session,  
 3 is repealed.

Approved March 9, 1972.

## CHAPTER 1021

### SCHOOL BUDGET CERTIFICATION

H. F. 1045

AN ACT changing the local budget certification date of school districts.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section twenty-four point seventeen (24.17), Code  
 2 1971, is amended to read as follows:

3 **24.17 Budgets certified.** The local budgets of the various munic-  
 4 palities shall be certified by the chairman of the certifying board or  
 5 the levying board, as the case may be, in duplicate to the county  
 6 auditor not later than the fifteenth day of August each year ~~and~~