

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 3 is repealed.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 munici-
 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~~

7 school districts the fifteenth day of July 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.

11 One copy of said budget shall be retained on file in his office by the
 12 county auditor, and the other shall be certified by him to the state
 13 board.

Approved March 24, 1972.

CHAPTER 1022

PUBLIC DEFENSE APPROPRIATION

S. F. 1203

AN ACT making an appropriation from the general fund of the state to the department of public defense for various capital improvements, and providing for emergency helicopter ambulance service.

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

1 SECTION 1. There is appropriated from the general fund of the
 2 state of Iowa to the department of public defense, the sum of one hun-
 3 dred twenty-eight thousand, two hundred sixty (128,260) dollars, or
 4 so much thereof as may be necessary, to be used by the state to match
 5 federal funds available under the armory construction program for
 6 the acquisition, construction, expansion, rehabilitation and conversion
 7 of facilities for the administration and training units of the national
 8 guard and state guard and as a site for the operation of an emergency
 9 helicopter ambulance service.

1 SEC. 2. Before any of the funds appropriated by this Act shall be
 2 expended, it shall be determined by the department of public defense
 3 with the approval of the governor and the state comptroller that the
 4 expenditures shall be for the best interests of the state.

1 SEC. 3. The department of public defense, the governor and the
 2 state comptroller may obtain federal grants to the state to be used in
 3 connection with the funds appropriated by this Act. All federal
 4 grants to the state obtained by the department of public defense, the
 5 governor and the state comptroller are appropriated for the purpose
 6 set forth in the federal grants.

1 SEC. 4. Any unencumbered balance of funds appropriated by this
 2 Act remaining as of June 30, 1975, shall revert to the general fund of
 3 the state as of June 30, 1975.

1 SEC. 5. The adjutant general shall develop a plan within the Iowa
 2 national guard for an emergency helicopter ambulance service to
 3 transport persons who require emergency medical treatment or require
 4 emergency transfer between hospitals and to transport emergency
 5 medical supplies, equipment or personnel.

6 The Iowa national guard shall be requested to provide the emer-
 7 gency helicopter ambulance service from its available manned helicop-