

NEW SECTION. TERRACE HILL AUTHORITY.

1. There is established the Terrace Hill authority consisting of a governor's designee and eight persons appointed by the governor who are knowledgeable in business management, historic preservation and renovation. The terms of the appointed members shall be for three years beginning on July 1 and ending on June 30.

2. The Terrace Hill authority is established to implement the intent of the original gift of Terrace Hill and the federal and state laws regarding historic preservation and public buildings, to complete the preservation, renovation and landscaping of Terrace Hill, and to raise the necessary funds for these purposes.

3. The Terrace Hill authority may enter into contracts, subject to chapter 18, to execute its purposes.

4. The Terrace Hill authority may consult with the Terrace Hill Society, Terrace Hill Foundation, the executive and legislative branches of this state and other persons interested in the property.

Sec. 2. Members of the Terrace Hill authority appointed under the terms of the governor's executive order 26 shall continue to serve the terms provided for under that order. Upon the expiration of those terms, appointments shall be made under this Act.

Approved April 9, 1982

CHAPTER 1079**APPEAL PROCEDURES WHEN LOCAL GOVERNMENT BUDGET AMENDED***H.F. 2371*

AN ACT to revise the procedures of the state appeal board in the consideration of the budgets of local governments and providing an effective date.

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

Section 1. Section 24.9, unnumbered paragraph 4, Code 1981, is amended to read as follows:

Budget estimates adopted and certified in accordance with this chapter may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by ~~such~~ the budget of unexpended cash balances on hand at the close of the preceding fiscal year and which cash balances had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, and also to permit appropriation and expenditure during the fiscal year covered by ~~such~~ the budget of amounts of cash anticipated to be available during ~~such~~ the year from sources other than taxation and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended. Such amendments to budget estimates may be considered and adopted at any time during the fiscal year covered by the budget sought to be amended, by filing ~~such~~ the amendments and upon publishing ~~the same~~ them and giving notice of the public hearing ~~thereon~~ in the manner required in this section. Within ~~twenty~~ ten days of the decision

or order of the certifying or levying board, ~~such the~~ proposed amendment of the budget shall be is subject to protest, hearing on ~~such the~~ protest, appeal to the state appeal board and review by ~~such that~~ body, all in accordance with the provisions of sections 24.27 to 24.32, so far as applicable. A local budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void. Amendments budget estimates accepted or issued under the provisions of this section ~~shall are~~ not be considered as within the provisions of section 24.14.

Sec. 2. Section 24.27, Code 1981, is amended to read as follows:

24.27 PROTEST TO BUDGET. Not later than ~~the first Tuesday in April~~ March 25, a number of persons in any municipality equal to one-fourth of one percent of those voting for the office of ~~president of the United States or~~ governor, as the case may be, at the last general election in ~~said the~~ municipality, but the number shall not be less than ten, and the number need not be more than one hundred persons, who are affected by any proposed budget, expenditure or tax levy, or by any item thereof, may appeal from any decision of the certifying board or the levying board, as the case may be, by filing with the county auditor of the county in which ~~such the~~ municipal corporation is located, a written protest setting forth their objections to ~~such the~~ budget, expenditure or tax levy, or to one or more items thereof, and the grounds for ~~such their~~ objections. If a budget is certified after March 15, all appeal time limits shall be extended to correspond to allowances for a timely filing. Upon the filing of ~~any such a~~ protest, the county auditor shall immediately prepare a true and complete copy of ~~said the~~ written protest, together with the budget, proposed tax levy or expenditure to which objections are made, and shall transmit ~~the same them~~ forthwith to the state board, and shall also send a copy of ~~such the~~ protest to the certifying board or to the levying board, as the case may be.

Sec. 3. Section 24.28, Code 1981, is amended to read as follows:

24.28 HEARING ON PROTEST. The state board, within a reasonable time, shall fix a date for an initial hearing on ~~such the~~ protest and ~~shall may~~ designate a deputy to hold ~~such the~~ hearing, which shall be held in the county or in one of the counties in which ~~such the~~ municipality is located. Notice of the time and place of ~~such the~~ hearing shall be given by certified mail to the ~~chief executive officer of the municipality~~ appropriate officials of the local government and to the first ten property owners whose names appear upon ~~such the~~ protest, at least five days before the date fixed for ~~such the~~ hearing. At all ~~such~~ hearings, the burden shall be upon the objectors with reference to any proposed item in the budget which was included in the budget of the previous year and which ~~such the~~ objectors propose should be reduced or excluded; but the burden shall be upon the certifying board or the levying board, as the case may be, to show that any new item in the budget, or any increase in any item thereof in the budget, is necessary, reasonable, and in the interest of the public welfare.

Sec. 4. Section 24.29, Code 1981, is amended to read as follows:

24.29 APPEAL. The state board may conduct the hearing or may appoint a deputy. A deputy designated to hear ~~any particular an~~ appeal shall attend in person and conduct ~~such the~~ hearing in accordance with the procedure prescribed in section 24.28, and shall promptly report the proceedings ~~had at such the~~ hearing, which report shall become a part of the permanent record of the state board. At the request of either party, or on his own motion, the deputy shall employ a stenographer to report the proceedings, in which event the stenographic notes shall be filed with the report. Either party desiring to have a transcript of such notes presented to the state board with the deputy's report, may have the same made at his initial expense, such expense to eventually follow the result.

Sec. 5. Section 24.32, Code 1981, is amended to read as follows:

24.32 DECISION CERTIFIED TO COUNTY. After a hearing upon ~~such~~ the appeal, the state board shall certify its decision ~~with respect thereto~~ to the county auditor ~~and to the parties to the appeal as provided by rule~~, and ~~such~~ the decision shall be final. The county auditor shall make up ~~his~~ the records in accordance with ~~such~~ the decision and the levying board shall make its levy in accordance ~~therewith~~ with the decision. Upon receipt of ~~such~~ the decision, the county auditor shall immediately notify both parties thereof, ~~whereupon~~ the certifying board shall correct its records accordingly, if necessary. Final disposition of all ~~such~~ appeals shall be made by the state board on or before April 24 30 of each year.

Sec. 6. Section 384.18, unnumbered paragraph 2, Code 1981, is amended to read as follows:

A budget amendment must be prepared and adopted in the same manner as the original budget, as provided in section 384.16, and is subject to protest as provided in section 384.19, except that the committee may by rule provide that amendments of certain types or up to certain amounts may be made without public hearing and without being subject to protest. A city budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30. The amendment of a budget after May 31, which is properly appealed but without adequate time for hearing and decision before June 30 is void.

Sec. 7. Section 384.19, unnumbered paragraphs 3 and 4, Code 1981, are amended to read as follows:

The state appeal board shall proceed to consider the protest in accordance with the same provisions that protests to budgets of municipalities are considered under chapter 24. The state appeal board shall certify its decision with respect to the protest to the county auditor ~~and to the parties to the appeal as provided by rule~~, and ~~such~~ the decision shall be final.

The county auditor shall make up ~~his~~ the records in accordance with ~~such~~ the decision and the levying board shall make its levy in accordance ~~therewith~~ with the decision. Upon receipt of ~~such~~ the decision, the county auditor shall immediately notify both parties thereof, ~~whereupon~~ the council shall correct its records accordingly, if necessary.

Sec. 8. Section 441.16, unnumbered paragraph 4, Code 1981, is amended to read as follows:

Each fiscal year the chairman of the conference board shall, by written notice, call a meeting of the conference board to consider such the proposed budget and shall fix and adopt a consolidated budget for the ensuing year not later than January 15 and to comply with section 24.9.

Sec. 9. This Act, being deemed of immediate importance, takes effect from and after its publication in The Malvern Leader, a newspaper published in Malvern, Iowa, and in The Denison Bulletin, a newspaper published in Denison, Iowa.

Approved April 19, 1982

Pursuant to the authority vested in the undersigned, Secretary of State of Iowa, under the provisions of Section 3.9, Code of Iowa, 1981, because of inherent and imperative need, I hereby designate the Des Moines Tribune, Des Moines, Iowa to publish the foregoing Act, House File 2371.

I hereby certify that the foregoing Act, House File 2371 was published in The Malvern Leader, Malvern, Iowa on April 29, 1982, and in The Denison Bulletin, Denison, Iowa on April 29, 1982, and in the Des Moines Tribune, Des Moines, Iowa on April 29, 1982.

MARY JANE ODELL, *Secretary of State*