

EDUCATION

FILED JAN 29 2002

SENATE FILE 2070  
BY ZIEMAN

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to the budget certification deadline for school  
2 districts and providing an applicability date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 2070  
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1 Section 1. Section 24.17, unnumbered paragraph 1, Code  
2 2001, is amended to read as follows:

3 The local budgets of the various political subdivisions  
4 shall be certified by the chairperson of the certifying board  
5 or levying board, as the case may be, in duplicate to the  
6 county auditor not later than March 15 of each year on forms,  
7 and pursuant to instructions, prescribed by the department of  
8 management. ~~However, if the political subdivision is a school~~  
9 ~~district, as defined in section 257.27, its budget shall be~~  
10 ~~certified not later than April 15 of each year.~~

11 Sec. 2. Section 24.27, Code 2001, is amended to read as  
12 follows:

13 24.27 PROTEST TO BUDGET.

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

1 board, as the case may be.

2 Sec. 3. Section 76.2, unnumbered paragraph 2, Code 2001,  
3 is amended to read as follows:

4 If the resolution is filed prior to April 1 ~~or May 17~~, if  
5 ~~the political subdivision is a school district~~, the annual  
6 levy shall begin with the tax levy for collection commencing  
7 July 1 of that year. If the resolution is filed after April 1  
8 ~~or May 17 in the case of a school district~~, the annual levy  
9 shall begin with the tax levy for collection in the next  
10 succeeding fiscal year. However, the governing authority of a  
11 political subdivision may adjust a levy of taxes made under  
12 this section for the purpose of adjusting the annual levies  
13 and collections for property severed from the political  
14 subdivision, subject to the approval of the director of the  
15 department of management.

16 Sec. 4. Section 257.19, unnumbered paragraph 2, Code 2001,  
17 is amended to read as follows:

18 Certification of a board's intent to participate for a  
19 budget year, the method of funding, and the amount to be  
20 raised shall be made to the department of management not later  
21 than ~~April~~ March 15 of the base year. Funding for the  
22 instructional support program shall be obtained from  
23 instructional support state aid and from local funding using  
24 either an instructional support property tax or a combination  
25 of an instructional support property tax and an instructional  
26 support income surtax.

27 Sec. 5. Section 257.29, unnumbered paragraph 2, Code 2001,  
28 is amended to read as follows:

29 The educational improvement program shall provide  
30 additional revenues each fiscal year equal to a specified  
31 percent of the regular program district cost of the district,  
32 as determined by the board but not more than the maximum  
33 percent authorized by the electors if an election has been  
34 held. Certification of a district's participation for a  
35 budget year, the method of funding, and the amount to be

1 raised shall be made to the department of management not later  
2 than ~~April~~ March 15 of the base year.

3 Sec. 6. Section 275.29, Code 2001, is amended to read as  
4 follows:

5 275.29 DIVISION OF ASSETS AND LIABILITIES AFTER  
6 REORGANIZATION.

7 Between July 1 and July 20, the board of directors of the  
8 newly formed school district shall meet with the boards of the  
9 school districts affected by the organization of the new  
10 school corporation, including the boards of districts  
11 receiving territory of the school districts affected, for the  
12 purpose of reaching joint agreement on an equitable division  
13 of the assets of the several school corporations or parts of  
14 school corporations and an equitable distribution of the  
15 liabilities of the affected corporations or parts of  
16 corporations. In addition, if outstanding bonds are in  
17 existence in any district, the initial board of directors of  
18 the newly formed school district shall meet with the boards of  
19 all school districts affected prior to ~~April~~ March 15 prior to  
20 the school year the reorganization is effective to determine  
21 the distribution of the bonded indebtedness between the  
22 districts so that the newly formed district may certify its  
23 budget under the procedures specified in chapter 24. The  
24 boards shall consider the mandatory levy required in section  
25 76.2 and shall assure the satisfaction of outstanding  
26 obligations of each affected school corporation. If the  
27 petition includes plans for the distribution of the bonded  
28 indebtedness, the exclusion of territory from the reorganized  
29 district does not require action pursuant to this section.

30 Sec. 7. Section 298.2, subsection 3, Code 2001, is amended  
31 to read as follows:

32 3. The board of directors of a school district may certify  
33 for levy by ~~April~~ March 15 of a school year a tax on all  
34 taxable property in the school district for the regular  
35 physical plant and equipment levy.

1 Sec. 8. Section 298.2, subsection 4, unnumbered paragraph  
2 2, Code 2001, is amended to read as follows:

3 If a combination of a property tax and income surtax is  
4 used, by ~~April~~ March 15 of the previous school year, the board  
5 shall certify the percent of the income surtax to be imposed  
6 and the amount to be raised to the department of management  
7 and the department of management shall establish the rate of  
8 the property tax and income surtax for the school year. The  
9 physical plant and equipment property tax and income surtax  
10 shall be levied or imposed, collected, and paid to the school  
11 district in the manner provided for the instructional support  
12 program in sections 257.21 through 257.26.

13 Sec. 9. Section 298.4, unnumbered paragraph 1, Code 2001,  
14 is amended to read as follows:

15 The board of directors of a school district may certify for  
16 levy by ~~April~~ March 15 of a school year, a tax on all taxable  
17 property in the school district for a district management  
18 levy. The revenue from the tax levied in this section shall  
19 be placed in the district management levy fund of the school  
20 district. The district management levy shall be expended only  
21 for the following purposes:

22 Sec. 10. Section 298.10, Code 2001, is amended to read as  
23 follows:

24 298.10 LEVY FOR CASH RESERVE.

25 The board of directors of a school district may certify for  
26 levy by ~~April~~ March 15 of a school year, a tax on all taxable  
27 property in the school district in order to raise an amount  
28 for a necessary cash reserve for a school district's general  
29 fund. The amount raised for a necessary cash reserve does not  
30 increase a school district's authorized expenditures as  
31 defined in section 257.7.

32 Sec. 11. Section 300.2, unnumbered paragraph 2, Code 2001,  
33 is amended to read as follows:

34 If a majority of the votes cast upon the proposition is in  
35 favor of the proposition, the board shall certify the amount

1 required for a fiscal year to the county board of supervisors  
2 by ~~April~~ March 15 of the preceding fiscal year. The board of  
3 supervisors shall levy the amount certified. The amount shall  
4 be placed in the public education and recreation levy fund of  
5 the district and shall be used only for the purposes specified  
6 in this chapter.

7 Sec. 12. APPLICABILITY DATE. This Act applies to school  
8 district budgets certified for fiscal years beginning on or  
9 after July 1, 2003.

10 EXPLANATION

11 This bill moves the budget certification deadline for  
12 schools from April 15 to March 15.

13 The bill applies to budgets certified for fiscal years  
14 beginning on or after July 1, 2003.

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