

EDUCATION  
FILED FEB 14 2002

SENATE FILE  
BY FIEGEN

2183

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

**A BILL FOR**

1 An Act providing for the establishment of a voter-approved levy  
2 for the operation of a community college.

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

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

SF 2183  
EDUCATION

1 Section 1. Section 260C.17, Code 2001, is amended to read  
2 as follows:

3 260C.17 PREPARATION AND APPROVAL OF BUDGET -- TAX.

4 The board of directors of each merged area shall prepare an  
5 annual budget designating the proposed expenditures for  
6 operation of the community college. The board shall further  
7 designate the amounts which are to be raised by local taxation  
8 and the amounts which are to be raised by other sources of  
9 revenue for the operation. The budget of each merged area  
10 shall be submitted to the state board no later than May 1  
11 preceding the next fiscal year for approval. The state board  
12 shall review the proposed budget and shall, prior to June 1,  
13 either grant its approval or return the budget without  
14 approval with the comments of the state board attached to it.  
15 Any unapproved budget shall be resubmitted to the state board  
16 for final approval. Upon approval of the budget by the state  
17 board, the board of directors shall certify the amount to the  
18 respective county auditors, and the

19 1. Upon such certification, the boards of supervisors  
20 annually shall levy a tax of twenty and one-fourth cents per  
21 thousand dollars of assessed value on taxable property in a  
22 merged area for the operation of a community college. Taxes  
23 collected pursuant to the levy shall be paid by the respective  
24 county treasurers to the treasurer of the merged area as  
25 provided in section 331.552, subsection 29.

26 ~~It is the policy of this state that the property tax for~~  
27 ~~the operation of community colleges shall not in any event~~  
28 ~~exceed twenty and one-fourth cents per thousand dollars of~~  
29 ~~assessed value, and that the present and future costs of such~~  
30 ~~operation in excess of the funds raised by such levy shall be~~  
31 ~~the responsibility of the state and shall not be paid from~~  
32 ~~property tax.~~

33 2. In addition to the tax authorized in subsection 1, the  
34 voters in any merged area may at the annual school election  
35 vote a tax not exceeding one dollar per thousand dollars of

1 assessed value in any one year for a period not to exceed ten  
2 years for the operation of a community college. Taxes  
3 collected pursuant to this levy shall be paid by the  
4 respective county treasurers to the treasurer of the merged  
5 area as provided in section 331.552, subsection 29, and added  
6 to amounts collected pursuant to subsection 1.

7 EXPLANATION

8 This bill provides for the imposition of a voter-approved  
9 tax levy for operation of a community college. The bill  
10 provides that voters in a merged area may at the annual school  
11 election vote a tax not exceeding \$1 per \$1,000 of assessed  
12 value in any one year for a period not to exceed 10 years for  
13 the operation of a community college. The bill provides that  
14 the taxes collected shall be paid by county treasurers to the  
15 merged area in the same manner as the existing board-  
16 authorized annual tax levy. The bill deletes language which  
17 had provided that state policy dictates that levies for the  
18 operation of community colleges shall not exceed 20.25 cents  
19 per \$1,000 of assessed value, and that costs of such operation  
20 in excess of the funds raised by such levy shall be the  
21 responsibility of the state and shall not be paid from  
22 property tax.

23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35