

Iowa Code Sections Relevant for Budget Preparation

Iowa Code – www.legis.iowa.gov/law/iowaCode

Title V - Agriculture

Click on **Chapter 176A County Agriculture Extension Law**

Click on "Sections"

- 176A.8 **Powers and duties of county agricultural extension council.**
(Selected sections)
- 176A.8(6) To prepare annually before March 15 a budget for the fiscal year beginning July 1 and ending the following June 30, in accordance with the provisions of Chapter 24 and certify the same to the board of supervisors of the county of their extension district as required by law.
- 176A.8(13) To carry over unexpended county agricultural extension education funds into the next year so that funds will be available to carry on the program until such time as moneys received from taxes are collected by the county treasurer. However, the unencumbered funds in the County agricultural extension education fund in excess of one-half the amount expended from the fund in the previous year shall be paid over to the county treasurer. The treasurer of the extension council with the approval of the council may invest agricultural extension education funds retained by the council and not needed for current expenses in the manner authorized for treasurers of political subdivisions under section 12C.1.
- 176A.11 Annual levy by board of supervisors.
The board of supervisors of each county shall annually, at the time of levying taxes for county purposes, levy the taxes necessary to raise the county agricultural extension education fund and certified to it by the extension council as provided in this chapter, but if the amount certified for such fund is in excess of the amount authorized by this chapter it shall levy only so much thereof as is authorized by this chapter.

Title I - State Sovereignty and Management

Click on **Chapter 24, Local Budgets**

Click on "Sections".

- 24.2 *Definition of terms.*
2. The words "certifying board" shall mean any public body which has the power or duty to certify any tax to be levied or sum of money to be collected by taxation.

3. The words "fiscal year" shall mean the period of twelve months beginning on July 1 and ending on the thirtieth day of June.
4. The words "levying board" shall mean board of supervisors of the county and any other public body or corporation that has the power to levy a tax.
5. "Municipality" means a public body or corporation that has power to levy or certify a tax or sum of money to be collected by taxation,...

24.9 *Filing estimates -- notice of hearing -- amendments.*

Each municipality shall forthwith fix a date for a hearing thereon, and shall publish such estimates.....with a notice of the time when and the place where such hearing shall be held not less than ten nor more than twenty days before the hearing. For any other municipality such publication shall be in a newspaper published therein, if any, if not, then in a newspaper of general circulation therein.

24.10 *Levies void.*

The verified proof of the publication of such notice shall be filed in the office of the county auditor and preserved by the auditor. No levy shall be valid unless and until such notice is published and filed.

24.11 *Meeting for review.*

The certifying board or the levying board, as the case may be, shall meet at the time and place designated in said notice, at which meeting any person who would be subject to such tax levy, shall be heard in favor of or against the same or any part thereof.

24.17 *Budgets certified.*

The local budgets of the various political subdivisions shall be certified by the chairperson of the certifying board or levying board, as the case may be, in duplicate to the county auditor not later than March 15 of each year on forms, and pursuant to instructions, prescribed by the department of management....

24.19 *Levying board to spread tax.*

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

24.27

Protest to budget

Not later than March 25 or April 25 if the municipality is a school district, a number of persons in any municipality equal to one-fourth of one percent of those voting for the office of governor, at the last general election in 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 by filing with the county auditor of the county in which the municipal corporation is located, a written protest setting forth their objections to the budget, expenditure or tax levy, or to one or more items thereof, and the grounds for their objections. If a budget is certified after March 15 or April 15 in the case of a school district, all appeal time limits shall be extended to correspond to allowances for a timely filing. Upon the filing of a protest, the county auditor shall immediately prepare a true and complete copy of the written protest, together with the budget, proposed tax levy or expenditure to which objections are made, and shall transmit them forthwith to the state board, and shall also send a copy of the protest to the certifying board or to the levying board, as the case may be.

Title III - Public Services and Regulation

Click on **Chapter 96, Employment Security - Unemployment Compensation**

Click on "Sections".

96.31

Tax for Benefits (Unemployment)

Political subdivisions may levy a tax outside their general fund levy limits to pay the cost of unemployment benefits. For school districts the cost of unemployment benefits shall be included in the district management levy pursuant to section 298.4.

Title XV- Judicial Branch and Judicial Procedures

Click on **Chapter 610 - Deferral of Costs**

Click on "Sections"

670.10

Tax to pay judgment or settlement

When a final judgment is entered against or a settlement is made by a municipality for a claim within the scope of section 670.2 or 670.8, payment shall be made and the same remedies apply in the case of nonpayment as in the case of other judgments against the municipality. If a judgment or settlement is unpaid at the time of the adoption of the annual budget, the municipality shall budget an amount sufficient to pay the judgment or settlement together with interest accruing on it to the expected date of payment. A tax may be levied in excess of any limitation imposed by statute. However, for school districts the costs of a judgment or settlement under this section shall be included in the district management levy pursuant to section 298.4.

Title XV- Judicial Branch and Judicial Procedures

Click on Chapter 618, Publication and Posting of Notices

Click on "Sections".

618.3 *Requirements for newspaper for official publication*

For the purpose of establishing and giving assured circulation to all notices and reports of proceedings required by statute to be published within the state, if newspapers are required to be used, only a newspaper which meets all of the following requirements shall be designated for official publication purposes:

1. Is a newspaper of general circulation issued at a regular frequency that has been published within the area and regularly mailed through the post office of entry for at least two years.
2. Has a list of subscribers who have paid, or promised to pay, at more than a nominal rate, for copies to be received during a stated period.
3. Devotes at least twenty-five percent of its total column space in more than one-half of its issues during any twelve-month period to information of a public character other than advertising.
4. Is paid for by at least fifty percent of the persons or subscribers to whom it is distributed.

618.11 *Fees for publication*

The compensation, when not otherwise fixed, for the publication in a newspaper of any notice, order, citation, or other publication required or allowed by law shall be at a rate of thirty-four cents for one insertion and twenty-three cents for each subsequent insertion for each line of eight point type two inches in length, or its equivalent. Beginning June 1, 2001, and each June 1 thereafter, the state printing administrator shall calculate a new rate for the following fiscal year as prescribed in this section, and shall publish this rate as a notice in the Iowa administrative bulletin prior to the first day of the following calendar month. The new rate shall be effective on the first day of the calendar month following its publication. The rate shall be calculated by applying the percentage change in the consumer price index for all urban consumers for the last available twelve-month period published in the federal register by the federal department of labor, bureau of labor statistics, to the existing rate as an increase or decrease in the rate rounded to the nearest one-tenth of a cent. The calculation and publication of the rate by the state printing administrator shall be exempt from the provisions of chapters 17A and 25B.

618.17 *Minimum type size*

A publication required by law shall be printed in type no smaller than six point.