

Business Procedures

Series 800

Policy Title Public Review of the Budget Code No. 801.5

The Board of Directors shall cause to have established and published the time and the place where a public hearing shall be held not later than the 15<sup>th</sup> of April of each year and notice of the public hearing shall be published not less than ten (10) days or more than twenty (20) before the hearing.

The verified proof of the publications of such notice, together with the certified budget, shall be filed in the office of the County Auditor and preserved by him. No levy shall be valid unless and until such notice is published and filed.

Adopted 8/25/76  
Revised 7/10/89  
Revised 8/21/00  
Reviewed 6/21/04  
Revised 6/16/08  
Reviewed 5/17/10  
Reviewed 7/15/13  
Reviewed 5/16/16  
Reviewed 6/17/19

Legal Reference: (Code of Iowa)  
Sections 24.9-24.11, Chapter  
442, Iowa Admin. Code 618.14