

3. The office of multicounty sheriff is created effective on January 1 of the year following the next general election at which the county sheriff is elected as provided by this section and section 39.17.

Approved May 21, 1991

CHAPTER 190

REAPPORTIONMENT OF COUNTY SUPERVISOR DISTRICTS

H.F. 614

AN ACT relating to the reapportionment of county supervisor districts.

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

Section 1. Section 331.209, subsection 1, Code 1991, is amended to read as follows:

1. Before December 15 of the nonelection year following each federal decennial census the board shall divide the county into a number of supervisor districts corresponding to the number of supervisors in the county. However, if the plan is selected pursuant to section 331.207, the board shall divide the county before March 15 of the election year. The supervisor districts shall be drawn, to the extent applicable, in compliance with the redistricting standards provided for ~~legislative and congressional senatorial and representative~~ districts in section 42.4, and if a supervisor redistricting plan is challenged in court, the requirement of justifying any variance in excess of one percent contained in section 42.4, subsection 1, paragraph "c" applies to the board. If the board adopts a supervisor redistricting plan with a variance in excess of one percent, the board shall publish the justification for the variance in one or more official newspapers as provided in chapter 349 within ten days after the action is taken. If more than one incumbent supervisor resides in the same supervisor district after the districts have been redrawn following the federal decennial census, the terms of office of those supervisors shall expire on the first day of January that is not a Sunday or a holiday following the next general election.

Approved May 21, 1991

CHAPTER 191

PROPERTY AND OTHER LOCAL TAXES — COLLECTION AND ADMINISTRATION

H.F. 687

AN ACT relating to the collection and administration of ad valorem property taxes, special assessments, mobile home taxes, and various rates and charges, and providing an effective date.

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

Section 1. Section 96.14, subsection 3, unnumbered paragraph 7, Code 1991, is amended to read as follows:

The division shall, substantially as provided in ~~sections 445.6 and 445.7~~ this chapter and chapter 626, proceed to collect all contributions as soon as practicable after ~~the same~~ they become delinquent, except that no property of the employer ~~shall be~~ is exempt from the payment of ~~said~~ the contributions.