

**CHAPTER 55**  
COMPENSATION OF ELECTIVE COUNTY OFFICERS  
*S.F. 167*

**AN ACT** related to the compensation of elective county officers.

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

Section 1. Section 331.401, Code 2015, is amended by adding the following new subsection:

**NEW SUBSECTION.** 4. The board shall not approve for payment to the auditor, treasurer, recorder, sheriff, county attorney, or to a supervisor a separation allowance or severance pay.

Sec. 2. Section 331.434, subsection 5, Code 2015, is amended to read as follows:

5. *a.* After the hearing, the board shall adopt by resolution a budget and certificate of taxes for the next fiscal year and shall direct the auditor to properly certify and file the budget and certificate of taxes as adopted. The board shall not adopt a tax in excess of the estimate published, except a tax which is approved by a vote of the people, and a greater tax than that adopted shall not be levied or collected. A county budget and certificate of taxes adopted for the following fiscal year becomes effective on the first day of that year.

*b.* If the budget to be approved pursuant to paragraph "a" contains any increase in compensation from the county budget for the prior fiscal year for one or more elective county offices, the board shall first adopt a separate detailed resolution to specifically approve any such increase for inclusion in the budget.

Approved April 24, 2015