

SENATE FILE 274

*2/21*

*Withdrawn 4/25/83 (p. 1390)*

Local Government  
C. Miller, Chair  
Briles  
Mann

*Do Pass 3/15/83 (p. 170)  
p. 3229*

**FEB 17 1983**

SENATE FILE 274

BY RODGERS

*Ways & Means 3/16/83*

SENATE FILE 274

Ways & Means  
Rodgers, Chair  
Carr  
Lura

*Amend for 3464 -  
Do Pass 4/7 (p. 1151)*

*H. J. 628 substituted 4/25/83 (p. 1386)*

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

# A BILL FOR

1 An Act relating to county finances by requiring annual bud-  
2 gets and reports, consolidating funds and levies and es-  
3 tablishing levy limitations, expanding the duties and  
4 tenure of the county finance committee, providing for  
5 current and noncurrent debt, making coordinating amend-  
6 ments, and continuing certain penalties.

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

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*S.F. 274*

1 Section 1. Chapter 331, division IV, part 1, Code 1983,  
2 is amended by adding sections 2 and 3 of this Act.

3 Sec. 2. NEW SECTION. 331.403 ANNUAL FINANCIAL REPORT.

4 1. Not later than October 1 of each year, a county shall  
5 prepare an annual financial report showing for each county  
6 fund the financial condition as of June 30 and the results  
7 of operations for the year then ended. Copies of the report  
8 shall be maintained as a public record at the auditor's office  
9 and shall be furnished to the county finance committee and  
10 to the auditor of state. A summary of the report, in a form  
11 prescribed by the county finance committee, shall be published  
12 by each county not later than October 1 of each year in one  
13 or more newspapers which meet the requirements of section  
14 618.14.

15 2. Beginning with the fiscal year ending June 30, 1985,  
16 the annual financial report required in subsection 1 shall  
17 be prepared in conformity with generally accepted accounting  
18 principles.

19 3. The county finance committee may waive the application  
20 of subsection 2 to a county for a one-year period, if evidence  
21 is presented that substantial progress is being made towards  
22 removing the cause for the need of the waiver. The committee  
23 shall not grant a waiver for more than three successive years  
24 to the same county.

25 Sec. 3. NEW SECTION. 331.404 COUNTY INDEMNIFICATION  
26 FUND.

27 1. A county indemnification fund is created in the office  
28 of the treasurer of state, to be used to indemnify and pay  
29 on behalf of a county officer, township trustee, deputy,  
30 assistant, or employee of the county or the township, all  
31 sums that the person is legally obligated to pay because of  
32 an error or omission in the performance of official duties,  
33 except that the first five hundred dollars of each claim shall  
34 not be paid from this fund.

35 2. The fund does not relieve an insurer issuing insurance

1 under section 613A.7 from paying a loss incurred. An insurer  
2 shall not be subrogated to the assets of the fund regardless  
3 of provisions in a policy of insurance.

4 3. If the balance in the fund on September 30 is less  
5 than six hundred thousand dollars, the treasurer of state  
6 shall notify the board of each county to levy one-half cent  
7 per thousand dollars on the assessed value of all taxable  
8 property in the county.

9 4. Not later than December 15 or June 15 of a year in  
10 which the tax is collected, the treasurer shall transmit the  
11 amount of the tax levied and collected to the treasurer of  
12 state who shall credit it to the county indemnification fund.  
13 The treasurer of state shall invest moneys in the fund in  
14 the same manner as other public funds and shall credit interest  
15 received from that investment to the county indemnification  
16 fund.

17 5. A claim for an act or omission of a county officer,  
18 township trustee, or deputy, assistant, or employee of a  
19 county or township, which occurred after July 1, 1978, shall  
20 be processed in accordance with chapter 613A and paid from  
21 the fund, except that payment of a claim, except a final  
22 judgment, in excess of fifteen hundred dollars must have the  
23 unanimous approval of all members of the state appeal board,  
24 the attorney general, and the district court of Polk county.

25 6. If a final judgment is obtained against a county  
26 officer, township trustee, or deputy, assistant, or employee  
27 of a county or township, for an act or omission which occurred  
28 subsequent to July 1, 1978, and which is payable from the  
29 county indemnification fund, the county attorney shall  
30 ascertain if an insurance policy exists indemnifying the  
31 person against the judgment or any part of it. If no insurance  
32 exists, or if the judgment exceeds the limits of insurance,  
33 the county attorney shall submit a claim to the state  
34 comptroller against the county indemnification fund on behalf  
35 of the plaintiff for the amount of the judgment exceeding

1 the amount recoverable by reason of the insurance. The state  
2 comptroller shall promptly issue a warrant payable to the  
3 plaintiff for that amount, and the treasurer of state shall  
4 pay the warrant. Payment discharges the person from liability  
5 for that act or omission.

6 Sec. 4. Chapter 331, Code 1983, is amended by adding  
7 sections 5 through 21 of this Act as a new part 2 of division  
8 IV entitled "County levies, funds, budgets, and expenditures".

9 Sec. 5. NEW SECTION. 331.421 DEFINITIONS. As used in  
10 this part, unless the context otherwise requires:

11 1. "General county services" means the services which  
12 are primarily intended to benefit all residents of a county,  
13 including secondary road services, but excluding debt service  
14 and services financed by other statutory funds.

15 2. "Rural county services" means the services which are  
16 primarily intended to benefit those persons residing in the  
17 county outside of incorporated areas, including secondary  
18 road services, but excluding debt service and services financed  
19 by other statutory funds.

20 3. "Secondary road services" means the services related  
21 to secondary road construction and maintenance, excluding  
22 debt service and services financed by other statutory funds.

23 4. "Debt service" means expenditures for servicing the  
24 county's debt.

25 5. "Basic levy" means a levy authorized and limited by  
26 section 331.423 for general county services and rural county  
27 services.

28 6. "Supplemental levy" means a levy authorized and limited  
29 by section 331.424 for general county services and rural  
30 county services.

31 7. "Debt service levy" means a levy authorized and limited  
32 by section 331.422, subsection 3.

33 8. "Fiscal year" means the period of twelve months begin-  
34 ning July 1 and ending on the following June 30.

35 9. "Committee" means the county finance committee estab-

1 lished in chapter 333A.

2 Sec. 6. NEW SECTION. 331.422 COUNTY PROPERTY TAX LEVIES.

3 Subject to this section and sections 331.423 through 331.426  
4 or as otherwise provided by state law, the board of each  
5 county shall certify property taxes annually at its March  
6 session to be levied for county purposes as follows:

7 1. Taxes for general county services shall be levied on  
8 all taxable property within the county.

9 2. Taxes for rural county services shall be levied on  
10 all taxable property not within incorporated areas of the  
11 county.

12 3. Taxes in the amount necessary for debt service shall  
13 be levied on all taxable property within the county, except  
14 as otherwise provided by state law.

15 4. Other taxes shall be levied as provided by state law.

16 Sec. 7. NEW SECTION. 331.423 BASIC LEVIES--MAXIMUMS.

17 Annually, the board may certify basic levies, subject to the  
18 following limits:

19 1. For general county services, three dollars and fifty  
20 cents per thousand dollars of the assessed value of all taxable  
21 property in the county.

22 2. For rural county services, three dollars and ninety-  
23 five cents per thousand dollars of the assessed value of  
24 taxable property in the county outside of incorporated areas.

25 Sec. 8. NEW SECTION. 331.424 SUPPLEMENTAL LEVIES. To  
26 the extent that the basic levies are insufficient to meet  
27 the county's needs for the following services, the board may  
28 certify supplemental levies as follows:

29 1. For general county services, an amount sufficient  
30 to pay the charges for the following:

31 a. To the extent that the county is obligated by statute  
32 to pay the charges for:

33 (1) Care and treatment of patients by a state mental  
34 health institute.

35 (2) Care and treatment of patients by either of the state

1 hospital-schools or by any other facility established under  
2 chapter 222 and diagnostic evaluation under section 222.31.

3 (3) Care and treatment of patients under chapter 225.

4 (4) Care and treatment of persons at the alcoholic treat-  
5 ment center at Oakdale or facilities provided under chapter  
6 125. However, the county may require that an admission to  
7 a center or other facility shall be reported to the board  
8 by the center or facility within five days as a condition  
9 of the payment of county funds for that admission.

10 (5) Care of children admitted or committed to the Iowa  
11 juvenile home at Toledo.

12 (6) Clothing, transportation, medical, or other services  
13 provided persons attending the Iowa braille and sight-saving  
14 school, the Iowa school for the deaf, or the state hospital-  
15 school for severely handicapped children at Iowa City, for  
16 which the county becomes obligated to pay pursuant to sections  
17 263.12, 269.2, and 270.4 through 270.7.

18 b. To the extent that the board deems it advisable to  
19 pay, the charges for professional evaluation, treatment,  
20 training, habilitation, and care of persons who are mentally  
21 retarded, autistic persons, or persons who are afflicted by  
22 any other developmental disability, at a suitable public or  
23 private facility providing inpatient or outpatient care in  
24 the county. As used in this paragraph:

25 (1) "Developmental disability" has the meaning assigned  
26 that term by 42 U.S.C. sec. 6001(7) (1976), Supp. II, 1978,  
27 and Supp. III, 1979.

28 (2) "Autistic persons" means persons, regardless of age,  
29 with severe communication and behavior disorders that became  
30 manifest during the early stages of childhood development  
31 and that are characterized by a severely disabling inability  
32 to understand, communicate, learn, and participate in social  
33 relationships. "Autistic persons" includes but is not limited  
34 to those persons afflicted by infantile autism, profound  
35 aphasia, and childhood psychosis.

- 1 c. Care and treatment of persons placed in the county  
2 hospital, county care facility, a health care facility as  
3 defined in section 135C.1, subsection 4, or any other public  
4 or private facility, which placement is in lieu of admission  
5 or commitment to or is upon discharge, removal, or transfer  
6 from a state mental health institute, hospital-school, or  
7 other facility established pursuant to chapter 222.
- 8 d. Amounts budgeted by the board for the cost of  
9 establishment and initial operation of a community mental  
10 health center in the manner and subject to the limitations  
11 provided by state law.
- 12 e. Foster care and related services provided under court  
13 order to a child who is under the jurisdiction of the juvenile  
14 court, including court-ordered costs for a guardian ad litem  
15 under section 232.71.
- 16 f. The care, admission, commitment, and transportation  
17 of mentally ill patients in state hospitals, to the extent  
18 that expenses for these services are required to be paid by  
19 the county, including compensation for the advocate appointed  
20 under section 229.19.
- 21 g. Amounts budgeted by the board for mental health services  
22 or mental retardation services furnished to persons on either  
23 an outpatient or inpatient basis, to a school or other public  
24 agency, or to the community at large, by a community mental  
25 health center or other suitable facility located in or rea-  
26 sonably near the county, provided that services meet the  
27 standards of the mental health and mental retardation commis-  
28 sion and are consistent with the annual plan for services  
29 approved by the board.
- 30 h. Reimbursement on behalf of mentally retarded persons  
31 under section 249A.12.
- 32 i. Elections, and voter registration pursuant to chapter  
33 48.
- 34 j. Employee benefits under chapters 96, 97B, and 97C,  
35 which are associated with salaries for general county services.

1 k. Joint county and city building authorities established  
2 under section 346.27, as provided in subsection 22 of that  
3 section.

4 l. Tort liability insurance to cover the liability of  
5 the county or its officers as provided in chapter 613A.

6 m. The maintenance and operation of the courts, including  
7 but not limited to the salary and expenses of the clerk of  
8 the district court, deputy clerks and other employees of the  
9 clerk's office, and bailiffs, establishment and operation  
10 of a public defender's office, court costs if the prosecution  
11 fails or if the costs cannot be collected from the person  
12 liable, costs and expenses of prosecution under section  
13 189A.17, salaries and expenses of juvenile probation officers  
14 under chapter 231, court-ordered costs in domestic abuse cases  
15 under section 236.5, the county's expense for confinement  
16 of prisoners under chapter 356A, temporary assistance to the  
17 county attorney, county contributions required under section  
18 602.34, reimbursement for judicial magistrates under section  
19 602.42, claims filed under section 622.93, interpreters' fees  
20 under section 622B.7, uniform citation and complaint supplies  
21 under section 805.6, and witness fees under section 819.3.

22 n. Court-ordered costs of conciliation procedures under  
23 section 598.16.

24 o. Establishment and maintenance of a joint county indigent  
25 defense fund pursuant to an agreement under section 28E.19.

26 The board may require a public or private facility, as  
27 a condition of receiving payment from county funds for services  
28 it has provided, to furnish the board with a statement of  
29 the income, assets, and legal residence including township  
30 and county of each person who has received services from that  
31 facility for which payment has been made from county funds  
32 under paragraphs a through h. However, the facility shall  
33 not disclose to anyone the name or street or route address  
34 of a person receiving services for which commitment is not  
35 required, without first obtaining that person's written

1 permission.

2 Parents or other persons may voluntarily reimburse the  
3 county or state for the reasonable cost of caring for a patient  
4 or an inmate in a county or state facility.

5 2. For rural county services, an amount sufficient to  
6 pay the charges for the following:

7 a. Employee benefits under chapters 96, 97B, and 97C,  
8 which are associated with salaries for rural county services.

9 b. An aviation authority under chapter 330A, to the extent  
10 that the county contributes to the authority under section  
11 330A.15.

12 Sec. 9. NEW SECTION. 331.425 ADDITIONS TO LEVIES--SPECIAL  
13 LEVY ELECTION. The board may certify an addition to a levy  
14 in excess of the amounts otherwise permitted under sections  
15 331.423, 331.424, and 331.426 if the proposition to certify  
16 an addition to a levy has been submitted at a special levy  
17 election and received a favorable majority of the votes cast  
18 on the proposition. A special levy election is subject to  
19 the following:

20 1. The election shall be held only if the board gives  
21 notice to the county commissioner of elections, not later  
22 than February 15, that the election is to be held.

23 2. The election shall be held on the second Tuesday in  
24 March and be conducted by the county commissioner of elections  
25 in accordance with the law.

26 3. The proposition to be submitted shall be substantially  
27 in the following form:

28 "Vote for only one of the following:

29 Shall the county of \_\_\_\_\_ levy an additional tax  
30 at a rate of \$ \_\_\_\_\_ each year for \_\_\_\_\_  
31 years beginning next July 1 in excess of the statutory limits  
32 otherwise applicable for the (general county services or  
33 rural county services) fund?

34 \_\_\_\_\_ or

35 The county of \_\_\_\_\_ shall continue the (general

1 county services or rural county services fund) under the maxi-  
2 mum rate of \$ \_\_\_\_\_."

3 4. The canvass shall be held beginning at one o'clock  
4 on the second day which is not a holiday following the special  
5 levy election.

6 5. Notice of the proposed special levy election shall  
7 be published at least twice in a newspaper as specified in  
8 section 331.305 prior to the date of the special levy elec-  
9 tion. The first notice shall appear as early as practicable  
10 after the board has decided to seek a special levy.

11 Sec. 10. NEW SECTION. 331.426 ADDITIONS TO BASIC LEVIES.

12 If a county has unusual circumstances, creating a need for  
13 additional property taxes for general county services or rural  
14 county services in excess of the amount that can be raised  
15 by the levies otherwise permitted under sections 331.423  
16 through 321.425, the board may certify additions to each of  
17 the basic levies as follows:

18 1. The basis for justifying an additional property tax  
19 under this section must be one or more of the following:

20 a. An unusual increase in population as determined by  
21 the preceding certified federal census.

22 b. A natural disaster or other emergency.

23 c. Unusual problems relating to major new functions re-  
24 quired by state law.

25 d. Unusual staffing problems.

26 e. Unusual need for additional moneys to permit continuance  
27 of a program which provides substantial benefit to county  
28 residents.

29 f. Unusual need for a new program which will provide sub-  
30 stantial benefit to county residents, if the county establishes  
31 the need and the amount of necessary increased cost.

32 g. A reduced or unusually low growth rate in the property  
33 tax base of the county.

34 2. The public notice of a hearing on the county budget  
35 required by section 331.434, subsection 3, shall include the

1 following additional information for the applicable class  
2 of services:

3 a. A statement that the accompanying budget summary re-  
4 quires a proposed basic property tax rate exceeding the maximum  
5 rate established by the general assembly.

6 b. A comparison of the proposed basic tax rate with the  
7 maximum basic tax rate, and the dollar amount of the difference  
8 between the proposed rate and the maximum rate.

9 c. A statement of the major reasons for the difference  
10 between the proposed basic tax rate and the maximum basic  
11 tax rate.

12 The information required by this subsection shall be pub-  
13 lished in a conspicuous form as prescribed by the committee.

14 Sec. 11. NEW SECTION. 331.427 GENERAL FUND.

15 1. Except as otherwise provided by state law, county  
16 revenues from taxes and other sources for general county  
17 services shall be credited to the general fund of the county,  
18 including revenues received under sections 84.21, 98.35,  
19 98A.6, 101A.3, 101A.7, 110.12, 123.36, 123.143, 144.46, 176A.8,  
20 247A.10, 321.105, 321.152, 321.192, 321.485, 321G.7, 331.554,  
21 subsection 6, 331.703, subsection 6, 341A.20, 364.3, 368.21,  
22 422.65, 422.100, 422A.2, 428A.8, 430A.3, 433.15, 434.19,  
23 441.68, 445.52, 445.57, 533.24, 556B.1, 567.10, 583.6, 809.6,  
24 906.17, and 911.3, and the following:

25 a. License fees for business establishments.

26 b. Moneys remitted for fines and forfeited bail under  
27 section 602.55, except those directed to be placed in the  
28 school fund.

29 c. Other amounts in accordance with state law.

30 2. The board may make appropriations from the general  
31 fund for general county services, including but not limited  
32 to the following:

33 a. Expenses of a joint disaster services and emergency  
34 planning administration under section 29C.9.

35 b. Development, operation, and maintenance of memorial

1 buildings or monuments under chapter 37.

2 c. Purchase of voting machines under chapter 52.

3 d. Expenses incurred by the county conservation board  
4 established under chapter 111A, in carrying out its powers  
5 and duties.

6 e. Local health services. The county auditor shall keep  
7 a complete record of appropriations for local health services  
8 and shall issue warrants on them only on requisition of the  
9 local or district health board.

10 f. Expenses relating to county fairs, as provided in  
11 chapter 174.

12 g. Maintenance of a juvenile detention home under chapter  
13 232.

14 h. Relief of veterans under chapter 250.

15 i. Care and support of the poor under chapter 252.

16 j. Operation, maintenance, and management of a health  
17 center under chapter 346A.

18 k. Payment of bounties on wild animals.

19 l. For the use of a nonprofit historical society organized  
20 under chapter 504 or 504A.

21 m. Services listed in section 331.424, subsection 1.

22 3. Appropriations specifically authorized to be made from  
23 the general fund shall not be made from the rural services  
24 fund, but may be made from other sources.

25 Sec. 12. NEW SECTION. 331.428 RURAL SERVICES FUND.

26 1. Except as otherwise provided by state law, county  
27 revenues from taxes and other sources for rural county services  
28 shall be credited to the rural services fund of the county.

29 2. The board may make appropriations from the rural  
30 services fund for rural county services, including but not  
31 limited to the following:

32 a. Road clearing, weed eradication, and other expenses  
33 incurred under chapter 317.

34 b. Maintenance of a county library and library contracts  
35 under chapter 358B.

1 c. Planning, operating, and maintaining sanitary disposal  
2 projects under chapter 455B.

3 d. Services listed under section 331.424, subsection  
4 2.

5 3. Appropriations specifically authorized to be made from  
6 the rural services fund shall not be made from the general  
7 fund, but may be made from other sources.

8 Sec. 13. NEW SECTION. 331.429 SECONDARY ROAD FUND.

9 1. Except as otherwise provided by state law, county  
10 revenues for secondary road services shall be credited to  
11 the secondary road fund, including the following:

12 a. Transfers from the general fund not to exceed in any  
13 year the dollar equivalent of a tax of sixteen and seven-  
14 eighths cents per thousand dollars of assessed value on all  
15 taxable property in the county.

16 b. Transfers from the rural services fund.

17 c. Moneys allotted to the county from the state road use  
18 tax fund.

19 d. Moneys provided by individuals from their own con-  
20 tributions for the improvement of any secondary road.

21 e. Other moneys dedicated to this fund by law.

22 2. The board may make appropriations from the secondary  
23 road fund for the following secondary road services:

24 a. Construction and reconstruction of secondary roads  
25 and costs incident to the construction and reconstruction.

26 b. Maintenance and repair of secondary roads and costs  
27 incident to the maintenance and repair.

28 c. Payment of all or part of the cost of construction  
29 and maintenance of bridges in cities having a population of  
30 eight thousand or less and all or part of the cost of construc-  
31 tion of roads which are located within cities of less than  
32 four hundred population and which lead to state parks.

33 d. Special drainage assessments levied on account of  
34 benefits to secondary roads.

35 e. Payment of interest and principal on bonds of the

1 county issued for secondary roads, bridges, or culverts con-  
2 structed by the county.

3 f. A legal obligation in connection with secondary roads  
4 and bridges, which obligation is required by law to be taken  
5 over and assumed by the county.

6 g. Secondary road equipment, materials, and supplies,  
7 and garages or sheds for their storage, repair, and servicing.

8 h. Assignment or designation of names or numbers to roads  
9 in the county and erection, construction, or maintenance of  
10 guideposts or signs at intersections of roads in the county.

11 i. The services provided under section 306.15, 309.18,  
12 309.52, 311.23, 313A.23, 316.14, 460.7, and 460.8, or other  
13 state law relating to secondary roads.

14 Sec. 14. NEW SECTION. 331.430 DEBT SERVICE FUND.

15 1. Except as otherwise provided by state law, county  
16 revenues from taxes and other sources for debt service shall  
17 be credited to the debt service fund of the county. However,  
18 moneys pledged or available to service general obligation  
19 bonds, and received from sources other than property taxes,  
20 shall be deposited in the fund from which the debt is to be  
21 retired.

22 2. The board may make appropriations from the debt service  
23 fund for the following debt service:

24 a. Judgments against the county, except those authorized  
25 by law to be paid from sources other than property tax.

26 b. Interest as it becomes due and the amount necessary  
27 to pay, or to create a sinking fund to pay, the principal  
28 at maturity of all general obligation bonds issued by the  
29 county except those serviced through the secondary road  
30 services levies.

31 3. A tax levied for the debt service fund is not invalid  
32 if it raises moneys in excess of those needed for a specific  
33 purpose. Only excess moneys remaining after retirement of  
34 all indebtedness payable from the debt service fund may be  
35 transferred from the fund to the fund most closely related

1 to the project for which the indebtedness arose, or to the  
2 general fund, subject to the terms of the original bond issue.  
3 4. When the amount in the hands of the treasurer belonging  
4 to the debt service fund, after setting aside the sum required  
5 to pay interest maturing before the next levy, is sufficient  
6 to redeem one or more bonds which by their terms are subject  
7 to redemption, the treasurer shall notify the owner of the  
8 bonds. If the bonds are not presented for payment or  
9 redemption within thirty days after the date of notice, the  
10 interest on the bonds shall cease, and the amount due shall  
11 be set aside for payment when presented. Redemptions shall  
12 be made in the order of the bond numbers.

13 Sec. 15. NEW SECTION. 331.431 ADDITIONAL FUNDS. A  
14 county may establish other funds in accordance with generally  
15 accepted accounting principles. Taxes may be levied for those  
16 funds as provided by state law. The condition and operations  
17 of each fund shall be included in the annual financial report  
18 required in section 331.403.

19 Sec. 16. NEW SECTION. 331.432 INTERFUND TRANSFERS.  
20 It is unlawful to make permanent transfers of money between  
21 the general fund and the rural services fund. Moneys credited  
22 to the secondary road fund for the construction and maintenance  
23 of secondary roads shall not be transferred. Other transfers,  
24 including transfers from the debt service fund made in  
25 accordance with section 331.430, and transfers from the general  
26 or rural services fund to the secondary road fund in accordance  
27 with section 331.429, subsection 1, paragraphs a and b, are  
28 not effective until authorized by resolution of the board.  
29 The transfer of inactive funds is subject to section 24.21.

30 Sec. 17. NEW SECTION. 331.433 ESTIMATES SUBMITTED BY  
31 DEPARTMENTS.

32 1. On or before January 1 of each year, each elective  
33 or appointive officer or board, except tax certifying boards  
34 as defined in section 24.2, subsection 3, having charge of  
35 a county office or department, shall prepare and submit to

1 the auditor an estimate, itemized in the detail required by  
2 the board and consistent with existing county accounts, showing  
3 all of the following:

4 a. The proposed expenditures of the office or department  
5 for the next fiscal year.

6 b. An estimate of the revenues, except property taxes,  
7 to be collected for the county by the office during the next  
8 fiscal year.

9 2. On or before January 20 of each year, the auditor shall  
10 compile the various office and department estimates and submit  
11 them to the board. In the preparation of the county budget  
12 the board may consult with any officer or department concerning  
13 the estimates and requests and may adjust the requests for  
14 any county office or department.

15 Sec. 18. NEW SECTION. 331.434 COUNTY BUDGET. Annually,  
16 the board of each county, subject to sections 331.423 through  
17 331.426 and other applicable state law, shall prepare and  
18 adopt a budget, certify taxes, and provide appropriations  
19 as follows:

20 1. The budget shall show the amount required for each  
21 class of proposed expenditures, a comparison of the amounts  
22 proposed to be expended with the amounts expended for like  
23 purposes for the two preceding years, the revenues from sources  
24 other than property taxation, and the amount to be raised  
25 by property taxation, in the detail and form prescribed by  
26 the committee.

27 2. Not less than twenty days before the date that a budget  
28 must be certified under section 24.17 and not less than ten  
29 days before the date set for the hearing under subsection  
30 3 of this section, the board shall file the budget with the  
31 auditor. The auditor shall make available a sufficient number  
32 of copies of the budget to meet the requests of taxpayers  
33 and organizations and have them available for distribution  
34 at the courthouse.

35 3. The board shall set a time and place for a public

1 hearing on the budget before the final certification date  
2 and shall publish notice of the hearing not less than ten  
3 nor more than twenty days prior to the hearing in one or more  
4 newspapers which meet the requirements of section 618.14.  
5 A summary of the proposed budget, in the form prescribed by  
6 the committee, shall be included in the notice. Proof of  
7 publication shall be filed with and preserved by the auditor.  
8 A levy is not valid unless and until the notice is published  
9 and filed.

10 4. At the hearing, a resident or taxpayer of the county  
11 may present to the board objections to or arguments in favor  
12 of any part of the budget.

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

23 6. The board shall appropriate, by resolution, the amounts  
24 deemed necessary for each of the different county officers  
25 and departments during the ensuing fiscal year. Increases  
26 or decreases in these appropriations do not require a budget  
27 amendment, but may be provided by resolution at a regular  
28 meeting of the board, as long as each class of proposed  
29 expenditures contained in the budget summary published under  
30 subsection 3 of this section is not increased. However,  
31 decreases in appropriations for a county officer or department  
32 of more than ten percent or five thousand dollars, whichever  
33 is greater, shall not be effective unless the board sets a  
34 time and place for a public hearing on the proposed decrease  
35 and publishes notice of the hearing not less than ten nor

1 more than twenty days prior to the hearing in one or more  
2 newspapers which meet the requirements of section 618.14.  
3 Sec. 19. NEW SECTION. 331.435 BUDGET AMENDMENT. The  
4 board may amend the adopted county budget, subject to sections  
5 331.423 through 331.426 and other applicable state law, to  
6 permit increases in any class of proposed expenditures  
7 contained in the budget summary published under section  
8 331.434, subsection 3.

9 The board shall prepare and adopt a budget amendment in  
10 the same manner as the original budget, as provided in section  
11 331.434, and the amendment is subject to protest as provided  
12 in section 331.436, except that the committee may by rule  
13 provide that amendments of certain types or up to certain  
14 amounts may be made without public hearing and without being  
15 subject to protest. A county budget for the ensuing fiscal  
16 year shall be amended by May 31 to allow time for a protest  
17 hearing to be held and a decision rendered before June 30.  
18 An amendment of a budget after May 31 which is properly  
19 appealed but without adequate time for hearing and decision  
20 before June 30 is void.

21 Sec. 20. NEW SECTION. 331.436 PROTEST. Protests to  
22 the adopted budget must be made in accordance with sections  
23 24.27 through 24.32 as if the county were the municipality  
24 under those sections.

25 Sec. 21. NEW SECTION. 331.437 EXPENDITURES EXCEEDING  
26 APPROPRIATIONS. It is unlawful for a county official, the  
27 expenditures of whose office come under this part, to authorize  
28 the expenditure of a sum for the official's department larger  
29 than the amount which has been appropriated for that department  
30 by the board.

31 A county official in charge of a department or office who  
32 violates this law is guilty of a simple misdemeanor. The  
33 penalty in this section is in addition to the liability imposed  
34 in section 331.476.

35 Sec. 22 Chapter 331, Code 1983, is amended by adding

1 sections 23 through 26 of this Act as a new part 5 of division  
2 IV entitled "Current and noncurrent debt".

3     Sec. 23. NEW SECTION. 331.476 EXPENDITURES CONFINED  
4 TO RECEIPTS. Except as otherwise provided in section 331.478,  
5 a county officer or employee shall not allow a claim, issue  
6 a warrant, or execute a contract which will result during  
7 a fiscal year in an expenditure from a county fund in excess  
8 of an amount equal to the collectible revenues in the fund  
9 for that fiscal year plus any unexpended balance in the fund  
10 from a previous year. A county officer or employee allowing  
11 a claim, issuing a warrant, or executing a contract in  
12 violation of this section is personally liable for the payment  
13 of the claim or warrant or the performance of the contract.

14     Sec. 24. NEW SECTION. 331.477 CURRENT DEBT AUTHORIZED.  
15 A debt payable from resources which will have accrued in a  
16 fund by the end of the fiscal year in which the debt is  
17 incurred may be authorized only by resolution of the board.  
18 The debt may take the form of:

- 19     a. Anticipatory warrants subject to chapter 74.
- 20     b. Loans from other county funds.
- 21     c. Other formal short-term debt instruments or obligations.

22     Sec. 25. NEW SECTION. 331.478 NONCURRENT DEBT AUTHORIZED.

23     1. A county may contract indebtedness and issue bonds  
24 as otherwise provided by state law.  
25     2. The board may by resolution authorize noncurrent debt  
26 as defined in subsection 3 which is payable from resources  
27 accruing after the end of the fiscal year in which the debt  
28 is incurred, in accordance with section 331.479, for any of  
29 the following purposes:

- 30     a. Expenditures for bridges or buildings destroyed by  
31 fire, flood, or other extraordinary casualty.
- 32     b. Expenditures incurred in the operation of the courts.
- 33     c. Expenditures for bridges which are made necessary by  
34 the construction of a public drainage improvement.
- 35     d. Expenditures for the benefit of a person entitled to

1 receive assistance from public funds.

2 e. Expenditures authorized by vote of the electorate.

3 f. Contracts executed on the basis of the budget submitted  
4 as provided in section 309.93.

5 g. Expenditures authorized by supervisors acting in the  
6 capacity of trustees or directors of a drainage district or  
7 other special district.

8 h. Expenditures for land acquisition for county  
9 conservation purposes not to exceed in any year the monetary  
10 equivalent of a tax of six and three-fourths cents per thousand  
11 dollars of assessed value on all the taxable property in the  
12 county.

13 i. Expenditures for purposes for which counties may issue  
14 general obligation bonds without an election under state law.

15 3. Noncurrent debt authorized by subsection 2 may take  
16 any of the following forms:

17 a. Anticipatory warrants subject to chapter 74.

18 Anticipatory warrants drawn on the secondary road fund are  
19 also subject to sections 309.46 through 309.55.

20 b. Advances from other funds.

21 c. Installment purchase contracts.

22 d. Other formal debt instruments or obligations other  
23 than bonds.

24 4. Noncurrent debt as defined in subsection 3 shall be  
25 retired from resources of the fund from which the expenditure  
26 was made for which the debt was incurred.

27 Sec. 26. NEW SECTION. 331.479 OTHER NONCURRENT DEBT  
28 ISSUANCE. Before the board may institute proceedings for  
29 the incurrence of debt for the purposes listed in section  
30 331.478, subsection 2, a notice of the proposed action,  
31 including a statement of the amount, purposes, and form of  
32 the debt, the proposed time of its liquidation, and the time  
33 and place of the meeting at which the board proposes to take  
34 action to authorize the debt, shall be published as provided  
35 in section 331.305. At the meeting, the board shall receive

1 oral or written objections from any resident or property owner  
2 of the county. After all objections have been received and  
3 considered, the board, at that meeting or a date to which  
4 it is adjourned, may take additional action to authorize the  
5 debt or abandon the proposal.

6 COORDINATING AMENDMENTS

7 Sec. 27. Section 1.15, Code 1983, is amended to read as  
8 follows:

9 1.15 ATTORNEY APPOINTED BY STATE IN CIVIL ACTIONS. In  
10 all civil causes of action ~~wherein~~ where the state of Iowa  
11 or any of its subdivisions or departments is a party, and  
12 a member of the Sac and Fox Indian settlement is a party,  
13 the district court of Iowa shall appoint competent legal  
14 counsel at all stages of hearing, appeal and final  
15 determination for any Indian not otherwise represented by  
16 legal counsel, in any domestic relations matter, including,  
17 but not limited to, matters pertaining to dependency, neglect,  
18 delinquency, care or custody of minors. The court shall fix  
19 and allow reasonable compensation for the services of ~~said~~  
20 the attorney, costs of transcripts and depositions, and  
21 investigative expense, which shall be paid as a claim by the  
22 office of county auditor ~~from the welfare fund~~ of the county  
23 where the ~~said~~ said action is commenced, and ~~said~~ the county shall  
24 be ~~refunded and~~ paid for all sums so paid ~~for legal counsel,~~  
25 ~~transcripts and depositions, and investigative expense~~ out  
26 of any funds in the state treasury not otherwise appropriated  
27 upon filing claim with the state comptroller.

28 Sec. 28. Section 11.21, unnumbered paragraph 1, Code 1983,  
29 is amended to read as follows:

30 Upon payment by the state of the salary and expenses, the  
31 auditor of state shall file with the warrant-issuing officer  
32 of the county, municipality or school, whose offices were  
33 examined, a sworn statement consisting of the itemized expenses  
34 paid and prorated salary costs paid under section 11.20.  
35 Upon audit and approval by the board of supervisors, council

1 or school board, the ~~said~~ warrant-issuing officer shall draw  
2 ~~his a~~ warrant for ~~said the~~ amount on the ~~general-fund-of-the~~  
3 county, or on the general fund of the municipality or school  
4 in favor of the auditor of state, which warrant shall be  
5 placed to the credit of the general fund of the state. In  
6 the event of the disapproval of any items of said statement  
7 by the county, municipality, or school authorities, written  
8 objections shall be filed with the auditor of state within  
9 thirty days from the filing thereof. Disapproved items of  
10 ~~said the~~ statement shall be paid the auditor of state upon  
11 receiving final decisions emanating from public hearing  
12 established by the auditor of state.

13 Sec. 29. Section 11.23, Code 1983, is amended to read  
14 as follows:

15 11.23 DUTY TO INSTALL. ~~It shall be the specific duty~~  
16 ~~of each county and~~ Each school officer ~~to shall~~ install and  
17 use in ~~his the~~ office a system of uniform blanks and forms  
18 as prescribed by law. State auditors ~~are charged with the~~  
19 ~~specific duty to shall~~ assist ~~all such~~ the school officers  
20 in installing ~~said the~~ system.

21 Sec. 30. Section 24.2, subsection 1, Code 1983, is amended  
22 to read as follows:

23 1. ~~The word "municipality" shall mean the county, school~~  
24 ~~corporation, and all other~~ "Municipality" means a public  
25 ~~body~~ body or corporations corporation that ~~have~~ has power  
26 to levy or certify a tax or sum of money to be collected by  
27 taxation, ~~but shall not include any~~ except a county, city,  
28 drainage district, township, or road district.

29 Sec. 31. Section 24.6, Code 1983, is amended to read as  
30 follows:

31 24.6 EMERGENCY FUND--LEVY. ~~Each~~ A municipality ~~as defined~~  
32 ~~herein,~~ may include in the estimate ~~herein~~ required, an  
33 estimate for an emergency fund. ~~Each such~~ A municipality  
34 ~~shall have power to~~ may assess and levy a tax for ~~such the~~  
35 emergency fund at a rate not to exceed twenty-seven cents

1 per thousand dollars of assessed value of taxable property  
 2 of the municipality, provided that ~~no-such~~ an emergency tax  
 3 levy shall not be made until ~~such~~ the municipality ~~shall-have~~  
 4 has first petitioned the state board ~~to-make-such-levy~~ and  
 5 received its approval ~~thereof~~. Transfers of moneys may be  
 6 made from the emergency fund to any other fund of the  
 7 municipality for the purpose of meeting deficiencies in any  
 8 ~~such~~ a fund arising from any cause, provided, ~~however,~~ that  
 9 ~~no-such~~ a transfer shall not be made except upon the written  
 10 approval of the state board, and then only when ~~such~~ that  
 11 approval is requested by a two-thirds vote of the governing  
 12 body of ~~said~~ the municipality. ~~Approval-may-be-granted-by~~  
 13 ~~the-state-board-upon-an-application-approved-by-a-two-thirds~~  
 14 ~~vote-of-the-board-of-supervisors-of-a-county-to-use-this-fund~~  
 15 ~~for-the-purpose-of-matching-funds-available-to-such-county~~  
 16 ~~from-federal-programs-including,-but-not-limited-to,-crime~~  
 17 ~~control,-public-health,-disaster-services,-highway-safety,-~~  
 18 ~~juvenile-delinquency,-narcotics-control-and-pollution-~~

19 Sec. 32. Section 24.9, unnumbered paragraph 2, Code 1983,  
 20 is amended by striking the unnumbered paragraph.

21 Sec. 33. Section 24.14, Code 1983, is amended to read  
 22 as follows:

23 24.14 TAX LIMITED. No A greater tax than that so entered  
 24 upon the record shall not be levied or collected for the  
 25 municipality proposing the tax for the ~~purpose-or~~ purposes  
 26 indicated; and thereafter no a greater expenditure of public  
 27 money shall not be made for any specific purpose than the  
 28 amount estimated and appropriated ~~therefor~~ for that purpose,  
 29 except as provided in sections 24.6, and 24.15 ~~and-section~~  
 30 ~~331-901,-subsection-6,-paragraph-"d"~~. All budgets set up  
 31 in accordance with the statutes shall take such funds, and  
 32 allocations made by sections 123.53, 324.79 and 405.1, into  
 33 account, and all such funds, regardless of their source, shall  
 34 be considered in preparing the budget, all as is provided  
 35 in this chapter.

1 Sec. 34. Section 24.22, Code 1983, is amended to read  
2 as follows:

3 24.22 TRANSFER OF ACTIVE FUNDS--POOR FUND. Upon the ap-  
4 proval of the state board, it is lawful to make temporary  
5 or permanent transfers of money from one fund ~~of the~~  
6 ~~municipality~~ to another fund thereof of the municipality.  
7 ~~However, funds collected and received for the construction~~  
8 ~~and maintenance of secondary roads shall not be transferred~~  
9 ~~for any purpose.~~ The certifying board or levying board shall  
10 provide that money temporarily transferred shall be returned  
11 to the fund from which it was transferred within the time  
12 and upon the conditions the state board determines, ~~provided~~  
13 ~~that.~~ However, it is not necessary to return to the emergency  
14 fund, or to any other fund no longer required, any money  
15 transferred ~~therefrom~~ to any other fund. ~~No transfer shall~~  
16 ~~be made to a peer fund unless there is a shortage in the fund~~  
17 ~~after the maximum permissible levy has been made for the fund.~~

18 Sec. 35. Section 24.48, unnumbered paragraph 6, Code 1983,  
19 is amended to read as follows:

20 For purposes of this section only, "political subdivision"  
21 means a city, ~~county,~~ school district, or any other special  
22 purpose district which certifies its budget to the county  
23 auditor and derives funds from a property tax levied against  
24 taxable property situated within the political subdivision.

25 Sec. 36. NEW SECTION. 28E.19 JOINT COUNTY INDIGENT  
26 DEFENSE FUND. Two or more counties may execute an agreement  
27 under chapter 28E to create a joint county indigent defense  
28 fund to be used to compensate attorneys appointed to represent  
29 indigents under section 331.778 when funds budgeted for that  
30 purpose are exhausted. In addition to other requirements  
31 of an agreement under chapter 28E, the agreement shall provide  
32 for the amount to be paid by each county based on its  
33 population to establish and maintain an appropriate balance  
34 in the joint fund, and for a method of repayment if a county  
35 withdraws more funds than it has contributed.

1 Sec. 37. Section 28E.23, unnumbered paragraph 1, Code  
2 1983, is amended to read as follows:

3 The public safety commission, on or before January tenth  
4 of each year, shall make an estimate of the total amount of  
5 revenue deemed necessary for operation of the district and,  
6 in conjunction with the county board of supervisors and city  
7 councils in the district, determine the amounts which will  
8 be contributed by the county and by each city in the district  
9 from ~~their~~ its general funds fund which are based upon an  
10 average of revenues raised for law enforcement purposes in  
11 the county or city for the three previous years.

12 Sec. 38. Section 28E.24, unnumbered paragraph 2, Code  
13 1983, is amended to read as follows:

14 In addition, the county board of supervisors and the city  
15 council of each city in the district shall certify to the  
16 public safety commission the amounts of revenue from the  
17 county ~~general-fund~~ and from the city general fund credited  
18 to each city in the district based upon an average of revenues  
19 raised for law enforcement purposes in each city for the three  
20 previous years. The public safety commission shall subtract  
21 the total of these amounts from the amount of revenue to be  
22 contributed by each city respectively. The difference for  
23 each city is the amount of additional revenue needed for  
24 unified law enforcement purposes.

25 Sec. 39. Section 28E.24, unnumbered paragraph 5, Code  
26 1983, is amended to read as follows:

27 The county board of supervisors and the city council of  
28 each city in the district shall deposit in the public safety  
29 fund the amounts of revenue ~~from-their-general-funds~~ certified  
30 to the public safety commission in this section based upon  
31 an average of revenues raised for law enforcement purposes  
32 for the three previous years.

33 Sec. 40. Section 29C.9, subsection 1, Code 1983, is amended  
34 to read as follows:

35 1. The county boards of supervisors, city councils and

1 boards of directors of school districts shall co-operate with  
2 the office of disaster services to carry out the provisions  
3 of this chapter. Boards of supervisors and city councils  
4 shall form a joint county-municipal disaster services and  
5 emergency planning administration. Such joint administration  
6 shall be composed of a member of the county board of  
7 supervisors and the mayor or ~~his~~ the mayor's representative  
8 of the city governments within the county and the sheriff  
9 of ~~such~~ the county. One member of the joint administration  
10 shall be designated as chairperson and one as vice chairperson.  
11 The joint administration shall appoint a co-ordinator who  
12 possesses ~~such~~ qualifications ~~as~~ established by rule of the  
13 director of the office of disaster services as provided in  
14 chapter 17A. The co-ordinator shall be responsible to the  
15 joint administration for the administration and co-ordination  
16 of all disaster services and emergency planning matters  
17 throughout the county, subject to the direction and control  
18 of the joint administration. The disaster services and  
19 emergency planning co-ordinator shall prepare a comprehensive  
20 countywide disaster plan that ~~shall be~~ is subject to the  
21 approval of the state office of disaster services. The plan  
22 shall be integrated into and co-ordinated with the disaster  
23 plans of the state office of disaster services and other  
24 political subdivisions within the state. Each county and  
25 city located within the county may appropriate money ~~from~~  
26 ~~the-general-fund-of-the-county-or-city~~ for the purpose of  
27 paying expenses relating to disaster services and emergency  
28 planning matters of ~~such~~ the joint administration and establish  
29 a joint county-municipal disaster services fund in the office  
30 of the county treasurer. A city's appropriation shall be  
31 made from its general fund. The county and cities located  
32 in that county may deposit moneys in ~~such~~ the fund, which  
33 ~~fund~~ shall be used for the purpose of paying expenses relating  
34 to disaster services and emergency planning matters of ~~such~~  
35 the joint administration. Any reimbursement, matching funds,

1 or moneys received from sale of property obtained through  
2 the surplus property program or moneys obtained from any  
3 source in connection with the disaster services and emergency  
4 planning program, shall be deposited in the joint disaster  
5 services fund. Withdrawal of moneys from the joint county-  
6 municipal disaster services fund may be made on warrants drawn  
7 by the county auditor, supported by claims and vouchers signed  
8 by the chairperson or vice chairperson of the joint  
9 administration and the co-ordinator of the joint county-  
10 municipal disaster services and emergency planning  
11 administration.

12 Sec. 41. Section 37.3, Code 1983, is amended to read as  
13 follows:

14 37.3 ELECTION. Upon the filing of the requisite petition,  
15 the ~~board of supervisors, or city council, as the case may~~  
16 ~~be,~~ shall cause the proposition to be submitted at a regular  
17 election, or at a special election to be called if requested  
18 in the petition, in substantially the following form:

19 "Shall the ~~county (or city)~~ of ..... erect and equip  
20 (or purchase and equip) a memorial building (or erect a monu-  
21 ment) as provided in chapter 37 of the Code for the purpose of  
22 .....  
23 (set forth purpose of memorial as outlined in section 37.18)  
24 and issue bonds in the sum of ..... dollars to cover  
25 the expense of the same building or monument (or levy a tax of  
26 ..... per thousand dollars of assessed value for a period  
27 of ..... years to defray the expense of the same building  
28 or monument)?"

29 Sec. 42. Section 37.4, Code 1983, is amended to read as  
30 follows:

31 37.4 NOTICE. Notice of ~~such~~ the election shall be given  
32 by publication in one newspaper published or having general  
33 circulation in the ~~county or city, as the case may be,~~ as  
34 provided in section 362.3. ~~Such~~ The notice shall state the  
35 purpose of the memorial proposed as outlined in section 37.18.

1       Sec. 43. Section 37.8, Code 1983, is amended to read as  
2 follows:

3       37.8 LEVY FOR MAINTENANCE. For the development, operation,  
4 and maintenance of a building or monument constructed,  
5 purchased, or donated under this chapter, ~~a county may levy~~  
6 ~~a tax as provided in section 331-422, subsection 3,~~ and a  
7 city may levy a tax not to exceed eighty-one cents per thousand  
8 dollars of assessed value on all the taxable property within  
9 the city, as provided in section 384.12, subsection 2.

10       Sec. 44. Section 37.28, Code 1983, is amended to read  
11 as follows:

12       37.28 ANTICIPATORY WARRANTS. If the funds raised under  
13 this chapter ~~and sections 331-421, subsection 1, and 331-422,~~  
14 ~~subsection 3,~~ are insufficient for any fiscal year to pay  
15 the principal and interest due in that year on bonds issued  
16 for hospital purposes under section 37.6 and to pay the  
17 expenses of the operation and maintenance of the hospital  
18 and any other hospital expenses authorized by this chapter  
19 for the fiscal year, the commission may issue ~~tax~~ anticipatory  
20 warrants drawn on the funds to be raised. The warrants shall  
21 be in denominations of one hundred, five hundred and one  
22 thousand dollars and shall draw interest at a rate not  
23 exceeding that permitted by chapter 74A. These warrants are  
24 not a general obligation of any political subdivision which  
25 owns the hospital.

26       Sec. 45. Section 37.30, Code 1983, is amended to read  
27 as follows:

28       37.30 REGISTRATION--CALL. All ~~tax~~ anticipatory warrants  
29 drawn under this chapter shall be numbered consecutively,  
30 be registered in the office of the treasurer of a political  
31 subdivision which owns the hospital and be subject to call  
32 in numerical order at any time when sufficient money derived  
33 from the tax levied ~~under this chapter and sections 331-421,~~  
34 ~~subsection 1, and 331-422, subsection 3,~~ is in the hands of  
35 the treasurer to retire any of the warrants together with

1 accrued interest.

2 Sec. 46. Section 52.3, Code 1983, is amended to read as  
3 follows:

4 52.3 TERMS OF PURCHASE--TAX LEVY. The county board of  
5 supervisors, on the adoption and purchase of a voting machine  
6 or an electronic voting system, may issue bonds under section  
7 331.441, subsection 2, paragraph "b", subparagraph (1), ~~ex~~  
8 ~~levy as provided in section 331.422, subsection 4.~~

9 Sec. 47. Section 66.23, Code 1983, is amended to read  
10 as follows:

11 66.23 EFFECT OF DISMISSAL. If the petition ~~be~~ is dismissed  
12 on final hearing on the merits, the defendant shall have  
13 judgment against the state, if the action was instituted by  
14 the attorney general, and against the county, city or other  
15 subdivision of the state if the action is otherwise instituted,  
16 for the reasonable and necessary expenses incurred by the  
17 defendant in making his defense, including a reasonable  
18 attorney fee, to be fixed by the court or judge. ~~Such~~ The  
19 payment shall be made out of any funds in the state treasury  
20 not otherwise appropriated, or out of the ~~general fund of~~  
21 the county treasury, or the general fund of the city or other  
22 subdivision of the state, as the case may be.

23 Sec. 48. Section 74.1, subsections 1 and 2, Code 1983,  
24 are amended to read as follows:

25 1. ~~The procedures of this~~ This chapter ~~apply~~ applies to  
26 all warrants which are legally drawn on a public treasury,  
27 including the treasury of a city or county, and which, when  
28 presented for payment, are not paid for want of funds.

29 2. ~~The procedures of this~~ This chapter also ~~apply whenever~~  
30 applies when a municipality as defined in section 24.2, or  
31 a city ~~shall determine~~ or county determines that there are  
32 not or will not be sufficient funds on hand to pay the legal  
33 obligations of a fund. ~~Each of these municipalities and~~  
34 ~~cities is authorized to~~ A municipality, city, or county may  
35 provide for the payment of such ~~present and future obligations~~

1 an obligation by drawing ~~one-or-more~~ an anticipatory warrants  
2 warrant payable to a bank or other business entity authorized  
3 by law to loan money in an amount ~~or-amounts~~ legally available  
4 and believed to be sufficient to cover the anticipated  
5 ~~deficiencies~~ deficiency. The duties imposed on the treasurer  
6 by this chapter may be assigned by a city council to another  
7 city officer.

8 Sec. 49. Section 80.12, Code 1983, is amended to read  
9 as follows:

10 80.12 ATTENDANCE AT SHORT COURSE. The commissioner of  
11 public safety is authorized to send members of the department  
12 of public safety to any course of instruction for peace  
13 officers, not exceeding a total of six weeks' length in any  
14 one year, given by the college of law of the state University  
15 of Iowa, or the course of instruction in public safety  
16 education given at Iowa State University of science and  
17 technology, and ~~such~~ the members shall be considered on duty  
18 while in attendance ~~upon-such-authority~~. The legislative  
19 body in any a county may authorize the attendance at such  
20 a course of any law enforcing officer under the jurisdiction  
21 of ~~such~~ the county and may provide for the payment of the  
22 actual and necessary expenses of ~~such~~ that person while in  
23 attendance, ~~which-payment-shall-be-made-out-of-the-general~~  
24 ~~fund-of-such-county~~.

25 Sec. 50. Section 96.31, Code 1983, is amended to read  
26 as follows:

27 96.31 TAX FOR BENEFITS. Political subdivisions may levy  
28 a tax outside their general fund levy limits to pay the cost  
29 of unemployment benefits.

30 Sec. 51. Section 98.35, Code 1983, is amended to read  
31 as follows:

32 98.35 TAX AND FEES PAID TO GENERAL FUND. The proceeds  
33 derived from the sale of stamps and the payment of taxes,  
34 fees and penalties provided for under this chapter, and the  
35 permit fees received from all permits issued by the department,

1 shall be credited to the general fund of the state. All  
2 permit fees provided for in this chapter and collected by  
3 cities in the issuance of permits granted by the cities shall  
4 be paid to the treasurer of the city ~~wherein~~ where the permit  
5 is effective, or to another city officer as designated by  
6 the council, and credited to the general fund of ~~said the~~ the  
7 city. Permit fees so collected by counties shall be paid  
8 to the county treasurer ~~and-credited-to-the-general-fund-of~~  
9 ~~such-county.~~

10 Sec. 52. Section 98A.6, unnumbered paragraph 2, Code 1983,  
11 is amended to read as follows:

12 Judicial magistrates shall hear and determine violations  
13 of this chapter. The civil fines paid pursuant to this chapter  
14 shall be deposited in the county ~~general-fund~~ treasury.

15 Sec. 53. Section 101A.3, subsection 5, Code 1983, is  
16 amended to read as follows:

17 5. The sheriff or the chief of police shall charge a fee  
18 of three dollars for each permit issued. The money collected  
19 from permit fees shall be deposited in the ~~general-fund-of~~  
20 ~~the county or~~ treasury or the general fund of the city.

21 Sec. 54. Section 101A.7, unnumbered paragraph 3, Code  
22 1983, is amended to read as follows:

23 If the licensee or permittee corrects the improper security  
24 within ~~such~~ the thirty-day period, the explosives shall be  
25 returned to the licensee or permittee after ~~he-has-made-such~~  
26 correction and after ~~he~~ the licensee or permittee has paid  
27 ~~into~~ to the county ~~fund~~ an amount equal to the expense incurred  
28 by the county in storing the explosives during the period  
29 of confiscation. The amount of ~~such~~ expense shall be  
30 determined by the sheriff.

31 Sec. 55. Section 101A.7, unnumbered paragraph 5, Code  
32 1983, is amended to read as follows:

33 The licensee or permittee may obtain possession of the  
34 explosives from the sheriff during the thirty-day period for  
35 the purpose of disposing of them. The disposal procedure

1 shall conform to the provisions of section 101A.9. The  
2 licensee or permittee shall first pay ~~into~~ to the county ~~fund~~  
3 an amount equal to the expense incurred by the county in  
4 storing the explosives during the period of confiscation.  
5 The amount of the expense shall be determined by the sheriff.

6 Sec. 56. Section 110.12, unnumbered paragraph 2, Code  
7 1983, is amended to read as follows:

8 The county recorder may require that a writing fee of  
9 twenty-five cents be charged for each license sold by the  
10 county recorder's office. ~~The writing fees from the sale~~  
11 ~~of licenses by the county recorder shall be deposited in the~~  
12 ~~county general fund.~~

13 Sec. 57. Section 111.27, Code 1983, is amended to read  
14 as follows:

15 111.27 MANAGEMENT BY MUNICIPALITIES. The commission may  
16 enter into an agreement or arrangement with the board of  
17 supervisors of any a county or the council of any a city  
18 whereby ~~such~~ the county or city shall undertake the care and  
19 maintenance of any lands under the jurisdiction of the  
20 commission. Counties and cities ~~are authorized to~~ may maintain  
21 ~~such~~ the lands and ~~to~~ pay the expense ~~thereof~~ of maintenance.  
22 A city may pay the expense from the general fund ~~of such~~  
23 ~~county or city as the case may be.~~

24 Sec. 58. Section 111A.6, Code 1983, is amended by striking  
25 the section and inserting in lieu thereof the following:

26 111A.6 FUNDS--TAX LEVY--GIFTS--ANTICIPATORY BONDS. Upon  
27 request of the county conservation board, the board of super-  
28 visors shall establish a reserve for county conservation land  
29 acquisition and capital improvement projects. The board of  
30 supervisors may periodically credit an amount of money to  
31 the reserve. Moneys credited to the reserve shall remain  
32 in the reserve until expended for such projects upon warrants  
33 requisitioned by the county conservation board.

34 Annually, the total amount of money credited to the reserve,  
35 plus moneys appropriated for conservation purposes from sources

1 other than the reserve, shall not be less than the amount  
2 of gifts, contributions, and bequests of money, rent, licenses,  
3 fees, charges, and other revenues received by the county  
4 conservation board. However, moneys given, bequeathed, or  
5 contributed upon specified trusts shall be held, appropriated,  
6 and expended in accordance with the trust specified.

7 The county auditor shall keep a complete record of the  
8 appropriations and shall issue warrants on them only on  
9 requisition of the county conservation board. The county  
10 conservation board is subject to the contract letting  
11 procedures in section 331.341, subsections 1, 2, and 4. Upon  
12 request of the county conservation board, the board of  
13 supervisors may issue general county purpose bonds for the  
14 purposes in section 331.441, subsection 2, paragraph c,  
15 subparagraph (2), as provided in chapter 331, division IV,  
16 part 3.

17 Sec. 59. Section 123.36, subsection 8, Code 1983, is  
18 amended to read as follows:

19 8. The department shall credit all fees to the beer and  
20 liquor control fund. The department shall remit to the  
21 appropriate local authority, a sum equal to sixty-five percent  
22 of the fees collected for each class "A", class "B", or class  
23 "C" license except special class "C" licenses, covering  
24 premises located within ~~their-respective-jurisdictions~~ the  
25 local authority's jurisdiction. The department shall remit  
26 to the appropriate local authority a sum equal to seventy-  
27 five percent of the fees collected for each special class  
28 "C" license covering premises located within ~~their-respective~~  
29 ~~jurisdictions~~ the local authority's jurisdiction. The  
30 appropriate local authority to receive the fee collected for  
31 the privilege authorized under subsection 6 is the appropriate  
32 county which shall ~~deposit-the-fee-in-the-county-mental-health~~  
33 ~~and-institutions-fund-to-be-used~~ use it only for the care  
34 and treatment of persons admitted or committed to the alcoholic  
35 treatment center at Oakdale or any facilities as provided

1 in chapter 125.

2 Sec. 60. Section 123.143, subsection 1, Code 1983, is  
3 amended to read as follows:

4 1. All retail beer permit fees collected by any local  
5 authority at the time application for the permit is made shall  
6 be retained by the local authority. A certified copy of the  
7 receipt for the permit fee shall be submitted to the department  
8 with the application and the local authority shall be notified  
9 at the time the permit is issued. Those amounts retained  
10 by the appropriate local authority out of the fee collected  
11 for the privilege authorized under section 123.134, subsection  
12 5, shall be ~~deposited in the county mental health and~~  
13 ~~institutions fund to be~~ used only for the care and treatment  
14 of persons admitted or committed to the alcoholic treatment  
15 center at Oakdale or any facilities as provided in chapter  
16 125.

17 Sec. 61. Section 125.45, subsection 1, Code 1983, is  
18 amended to read as follows:

19 1. Except as provided in section 125.43, each county shall  
20 pay for the remaining twenty-five percent of the cost of the  
21 care, maintenance, and treatment under this chapter of  
22 residents of that county ~~from the levy authorized by section~~  
23 ~~331-4217, subsection 14.~~ The commission shall establish  
24 guidelines for use by the counties in estimating the amount  
25 of expense which the county will incur each year. The facility  
26 shall certify to the county of residence once each month  
27 twenty-five percent of the unpaid cost of the care,  
28 maintenance, and treatment of a substance abuser. However,  
29 the approval of the board of supervisors is required before  
30 payment is made by a county for costs incurred which exceed  
31 a total of five hundred dollars for one year for treatment  
32 provided to any one substance abuser, except that approval  
33 is not required for the cost of treatment provided to a  
34 substance abuser who is detained pursuant to section 125.91.  
35 A facility may, upon approval of the board of supervisors,

1 submit to a county a billing for the aggregate amount of all  
 2 care, maintenance, and treatment of substance abusers who  
 3 are residents of that county for each month. The board of  
 4 supervisors may demand an itemization of billings at any time  
 5 or may audit them.

6 Sec. 62. Section 125.49, Code 1983, is amended to read  
 7 as follows:

8 125.49 TRANSFER FROM INSTITUTIONAL FUND. The county  
 9 auditor upon receipt of certification by the facility as  
 10 required by section 125.45 shall enter the same amount to  
 11 the credit of the facility and issue a notice authorizing  
 12 the county treasurer to transfer the amount from the county  
 13 ~~mental-health-and-institutions~~ fund to the credit of the  
 14 facility, which notice shall be filed by the treasurer as  
 15 authority for making such the transfer, and the amount  
 16 transferred shall be included in the auditor's next remittance  
 17 to the facility.

18 Sec. 63. Section 137.12, Code 1983, is amended to read  
 19 as follows:

20 137.12 APPOINTMENT. On receipt of notice of approval  
 21 as a district health department, a district board shall be  
 22 appointed as specified in the plan. Board members shall serve  
 23 without compensation, but shall be reimbursed ~~from-the-local~~  
 24 ~~health-fund,-established-under-section-137-17,~~ for necessary  
 25 expenses in accordance with rules established by the state  
 26 board.

27 Sec. 64. Section 137.17, Code 1983, is amended to read  
 28 as follows:

29 137.17 LOCAL FUND FOR DISTRICT. On establishment of a  
 30 district health department, the district board shall designate  
 31 the treasurer of a city or county within its jurisdiction  
 32 to establish a "~~local~~ health fund" for the district. Upon  
 33 ~~establishment-of-the-fund,-moneys-in-previously-existing-local~~  
 34 ~~health-funds-in-the-district-shall-be-transferred-to-the-fund-~~

35 Sec. 65. Section 137.18, Code 1983, is amended to read

1 as follows:

2 137.18 DEPOSIT OF MONEYS IN FUND. All moneys received  
3 by a ~~county-or~~ district for local health purposes from federal  
4 appropriations, from local taxation, from licenses, from fees  
5 for personal services, or from gifts, grants, bequests, or  
6 other sources shall be deposited in the ~~local~~ health fund.

7 Expenditures shall be made from the fund on order of the ~~local~~  
8 district board for the purpose of carrying out its duties.

9 Sec. 66. Section 139.29, Code 1983, is amended to read  
10 as follows:

11 139.29 APPROVAL AND PAYMENT OF CLAIMS. The board of  
12 supervisors shall is not be bound by the action of the local  
13 board in approving ~~such~~ the bills, but shall allow ~~the-same~~  
14 ~~from-the-peer-fund~~ them for a reasonable amount and within  
15 a reasonable time.

16 Sec. 67. Section 144.11, Code 1983, is amended to read  
17 as follows:

18 144.11 FEES PAID BY COUNTY AUDITOR. The state registrar  
19 shall certify to the auditor of the county, monthly, quarterly,  
20 semiannually or annually the number of birth, death, and fetal  
21 death certificates registered by each local registrar with  
22 the names of the local registrars and the amount due. Upon  
23 such certification the fees due the local registrars shall  
24 be paid by the auditor of the county ~~out-of-the-general-fund~~  
25 ~~of-the-county~~.

26 Sec. 68. Section 144.46, Code 1983, is amended to read  
27 as follows:

28 144.46 FEE FOR COPY OF RECORD. The department by rule  
29 shall establish fees based on the average administrative cost  
30 which shall be collected for each certified copy or short  
31 form certification of certificates or records, or for a search  
32 of the files or records when no copy is made, or when no  
33 record is found on file. Fees collected under this section  
34 shall be deposited in the general fund of the state if the  
35 service is performed by the department or in the ~~general-fund~~

1 treasury of the county if the service is performed by the  
 2 county or local registrar. A fee shall not be collected from  
 3 a political subdivision or agency of this state.

4 Sec. 69. Section 159.5, subsection 13, paragraph e,  
 5 unnumbered paragraph 1, Code 1983, is amended to read as  
 6 follows:

7 ~~Certify-indemnity-claims-to-the-boards-of-supervisors-to~~  
 8 ~~compensate~~ Compensate the owners of condemned swine ~~from funds~~  
 9 as provided under section ~~331-421, subsection 6,~~ 74 of this  
 10 Act, following the general procedures for filing claims and  
 11 paying indemnities as provided in chapter 165.

12 Sec. 70. Section 160.15, Code 1983, is amended to read  
 13 as follows:

14 160.15 APPROPRIATION BY COUNTY. All expenses, except  
 15 salaries, incurred by the state apiarist or ~~his~~ the apiarist's  
 16 assistants in the performance of their duties within a county  
 17 shall be paid not to exceed two hundred dollars per annum  
 18 ~~from the general fund of such county~~ for the purpose of  
 19 eradication of diseases among bees. Such work of eradication  
 20 shall be done in such county under the supervision of the  
 21 state apiarist.

22 Sec. 71. Section 163A.12, Code 1983, is amended to read  
 23 as follows:

24 163A.12 OWNER REQUESTING TEST. If the owner requests  
 25 the department to inspect and test breeding swine for  
 26 brucellosis, and agrees to comply with the rules made by the  
 27 department under section 163A.9, the department may designate  
 28 a veterinarian to make an inspection and test, with the expense  
 29 to be paid as provided in section 164.6 for cattle brucellosis  
 30 testing, but only to the extent the funds provided in that  
 31 section are not required for the cattle testing program.  
 32 ~~The board of supervisors shall reimburse the department for~~  
 33 ~~the expense of the inspection and testing program for swine~~  
 34 ~~brucellosis as provided in section 331-421, subsection 5,~~  
 35 ~~but only to the extent that the moneys in the fund are not~~

1 ~~required-for-expenses-incurred-under-chapter-164-~~

2 Sec. 72. Section 164.6, Code 1983, is amended to read  
3 as follows:

4 164.6 EXPENSE OF TEST. If the owner ~~shall~~-agree agrees  
5 to comply with and carry out the rules made by the department  
6 under section 164.4, the expense of ~~such~~ the inspection and  
7 test shall be borne by the United States department of  
8 agriculture, or by the department, or ~~county~~ by the brucellosis  
9 and tuberculosis eradication fund or any combination ~~thereof~~  
10 of these.

11 Sec. 73. Section 164.21, unnumbered paragraphs 2 and 3,  
12 Code 1983, are amended to read as follows:

13 Indemnity can only be paid if money is available in the  
14 ~~county-of-origin~~ brucellosis and tuberculosis eradication  
15 fund and if indemnity payment is also made by the United  
16 States department of agriculture.

17 In the case of individual payment, all animals shall be  
18 individually appraised and the amount of indemnity shall be  
19 equal to the difference between the slaughter value and the  
20 appraisal price, less the amount of indemnity paid by the  
21 United States department of agriculture. The total amount  
22 of indemnity paid by the ~~county-of-origin~~ brucellosis and  
23 tuberculosis eradication fund for a grade animal or a purebred  
24 animal shall not exceed two hundred dollars. However, if  
25 a purebred animal is purchased and owned for at least one  
26 year before testing and the owner can verify the actual cost,  
27 the ~~board-of-supervisors-of-the-county-of-origin~~ secretary  
28 of agriculture may, ~~by-resolution~~ award the payment of an  
29 additional indemnification not to exceed five hundred fifty  
30 dollars or the actual cost of the animal when purchased,  
31 whichever is less.

32 Sec. 74. NEW SECTION. 165.18 BRUCELLOSIS AND TUBERCULOSIS  
33 ERADICATION FUND.

34 1. A brucellosis and tuberculosis eradication fund is  
35 created in the office of the secretary of agriculture, to

1 be used together with state and federal funds available to  
2 pay:

3 a. The indemnity and other expenses provided in this chap-  
4 ter.

5 b. The indemnity as set out in section 164.21 and other  
6 expenses provided in chapter 164.

7 c. The expenses of the inspection and testing program  
8 provided in chapter 163A, but only to the extent that the  
9 moneys in the fund are not required for expenses incurred  
10 under chapter 164 or 165.

11 d. Indemnities as provided in section 159.5, subsection  
12 13, but only to the extent that the moneys in the fund are  
13 not required to pay expenses under chapter 163A, 164, or 165.

14 2. If it appears to the secretary of agriculture that  
15 the balance in the fund on January 20 is insufficient to carry  
16 on the work in the state for the following fiscal year, the  
17 secretary shall notify the board of supervisors of each county  
18 to levy an amount sufficient to pay the expenses estimated  
19 to be incurred under subsection 1 for the following fiscal  
20 year, subject to a maximum levy of thirty-three and three-  
21 fourths cents per thousand dollars of assessed value of all  
22 taxable property in the county.

23 3. Not later than December 15 or June 15 of a year in  
24 which the tax is collected, the county treasurer shall trans-  
25 mit the amount of the tax levied and collected to the treasurer  
26 of state, who shall credit it to the county brucellosis and  
27 tuberculosis eradication fund.

28 Sec. 75. Section 174.13, Code 1983, is amended to read  
29 as follows:

30 174.13 COUNTY AID. The board of supervisors of the county  
31 in which a society is located may ~~levy and expend a tax for~~  
32 ~~fairground purposes in accordance with section 331-422,~~  
33 subsections 7 and 8 appropriate moneys to be used for fitting  
34 up or purchasing fairgrounds for the society or for aiding  
35 boys and girls 4-H club work and payment of agricultural and

1 livestock premiums in connection with the fair, if the society  
2 owns or leases at least ten acres of land for the fairground  
3 and owns or leases buildings and improvements on the land  
4 of at least eight thousand dollars in value.

5 Sec. 76. NEW SECTION. 174.14 FAIRGROUND AID. The board  
6 of supervisors of a county which has acquired real estate  
7 for county or district fair purposes and which has a society  
8 using the real estate, may appropriate moneys to be used for  
9 the erection and repair of buildings or other permanent im-  
10 provements on the real estate, and for the payment of debts  
11 contracted in the erection or repair and payment of agricul-  
12 tural and livestock premiums. In addition, the net proceeds  
13 from the sale of fairground sites and structures on the sites  
14 shall be placed in this fund to be used for the erection of  
15 permanent buildings on a new fairground site or the cost of  
16 moving structures from the old to the new site.

17 Sec. 77. Section 176A.8, subsection 16, Code 1983, is  
18 amended to read as follows:

19 16. To carry over unexpended county agricultural extension  
20 education funds into the next year so that funds will be  
21 available to carry on the program until such time as moneys  
22 received from taxes are collected by the county treasurer,  
23 ~~provided, however, that.~~ However, the unencumbered funds  
24 in the county agricultural extension education fund in excess  
25 of one-half the amount expended from ~~said~~ the fund in the  
26 previous year shall be paid over to the county treasurer ~~who~~  
27 ~~shall transfer such funds to the general fund of the county.~~  
28 The treasurer of the extension council with the approval of  
29 the council may invest agricultural extension education funds  
30 retained by the council and not needed for current expenses  
31 in the manner authorized for treasurers of political  
32 subdivisions under section 453.1.

33 Sec. 78. NEW SECTION. 176A.12 COUNTY AGRICULTURAL  
34 EXTENSION FUND. A county agricultural extension education  
35 fund shall be established in each county and the county

1 treasurer of each county shall keep the amount of tax levied  
 2 under this chapter in that fund. Before the fifteenth day  
 3 of each month, the treasurer shall notify the chairperson  
 4 of the county extension council of the amount collected for  
 5 this fund to the first day of that month, and the chairperson  
 6 shall draw a draft for that amount, countersigned by the  
 7 secretary, upon the treasurer who shall pay that amount to  
 8 the treasurer of the extension council upon receipt of the  
 9 draft.

10 Sec. 79. Section 189A.17, subsection 5, paragraph c, Code  
 11 1983, is amended to read as follows:

12 c. If ~~any~~ a person required by this chapter to file any  
 13 an annual or special report ~~shall fail to~~ fails to do so  
 14 within the time fixed by the secretary for filing ~~the same~~  
 15 it, and ~~such~~ the failure ~~shall continue~~ continues for thirty  
 16 days after notice of ~~such~~ default, ~~such~~ the person shall  
 17 forfeit to this state the sum of one hundred dollars for each  
 18 ~~and every~~ day of the continuance of ~~such~~ the failure, which  
 19 forfeiture ~~shall be~~ is payable into the treasury of this  
 20 state, and ~~shall be~~ is recoverable in a civil suit in the  
 21 name of the state brought in the district court of the county  
 22 where the person has ~~his~~ a principal office or in the district  
 23 court of any county in which ~~he~~ the person does business.  
 24 ~~It shall be the duty of the various~~ The county attorneys of  
 25 ~~this state to~~ shall prosecute for the recovery of such  
 26 forfeitures. ~~The costs and expenses of such prosecution shall~~  
 27 ~~be paid out of the court expense fund of the county.~~

28 Sec. 80. Section 218.99, Code 1983, is amended to read  
 29 as follows:

30 218.99 COUNTY AUDITORS TO BE NOTIFIED OF PATIENTS' PERSONAL  
 31 ACCOUNTS. The director of a division of the department of  
 32 social services in control of a state institution shall direct  
 33 the business manager of each institution under the director's  
 34 jurisdiction which is mentioned in section ~~331-425~~ 331.424,  
 35 subsection ~~13~~ 1, paragraphs a through g to quarterly inform

1 the auditor of the county of legal settlement of any patient  
2 or inmate who has an amount in excess of two hundred dollars  
3 on account in the patients' personal deposit fund and the  
4 amount on deposit. The directors shall direct the business  
5 manager to further notify the auditor of the county at least  
6 fifteen days before the release of funds in excess of two  
7 hundred dollars or upon the death of the patient or inmate.  
8 If the patient or inmate has no county of legal settlement,  
9 notice shall be made to the commissioner of the department  
10 of social services and the director of the division of the  
11 department in control of the institution involved.

12 Sec. 81. Section 222.31, subsection 3, Code 1983, is  
13 amended to read as follows:

14 3. Commit the person to the state hospital-school  
15 designated by the director to serve the county in which the  
16 hearing is being held, or to a special unit. The court shall  
17 prior to issuing an order of commitment request that a  
18 diagnostic evaluation of the person be made by the  
19 superintendent of the hospital-school or the special unit,  
20 or ~~his~~ the superintendent's qualified designee. The evaluation  
21 shall be conducted at ~~such~~ a place as the superintendent may  
22 direct. The cost of the evaluation shall be defrayed by the  
23 county of legal settlement ~~from-its-state-institution-fund~~  
24 unless otherwise ordered by the court. ~~Such~~ The cost may  
25 be equal to but shall not exceed the actual cost of the  
26 evaluation. Persons referred by a court to a hospital-school  
27 or the special unit for diagnostic evaluation shall be  
28 considered as outpatients of ~~such~~ the institution. No order  
29 of commitment shall be issued unless the superintendent of  
30 the institution ~~shall-recommend~~ recommends that ~~such~~ the order  
31 be issued, and ~~shall-advise~~ advises the court that adequate  
32 facilities for the care of ~~such~~ the person are available.

33 Sec. 82. Section 222.74, Code 1983, is amended to read  
34 as follows:

35 222.74 DUPLICATE TO COUNTY. When certifying to the

1 comptroller amounts to be charged against each county as  
2 provided in section 222.73, the superintendent shall send  
3 to the county auditor of each county against which ~~he~~ the  
4 superintendent has so certified any amount, a duplicate of  
5 ~~such~~ the certificate. The county auditor upon receipt of  
6 the duplicate certificate shall enter ~~the same~~ it to the  
7 credit of the state in ~~his~~ the ledger of state accounts, and  
8 shall immediately issue a notice to the county treasurer  
9 authorizing the treasurer to transfer the amount from the  
10 county ~~mental-health-and-institutions~~ fund to the general  
11 state revenue. The treasurer shall file ~~such~~ the notice as  
12 ~~his~~ authority for making ~~such~~ the transfer and shall include  
13 the amount ~~so~~ transferred in ~~his~~ the next remittance of state  
14 taxes to the treasurer of state, designating the fund to which  
15 the amount belongs.

16 Sec. 83. Section 222.77, Code 1983, is amended to read  
17 as follows:

18 222.77 PATIENTS ON LEAVE. The cost of support of pa-  
19 tients placed on convalescent leave or removed as a habilita-  
20 tion measure from a hospital-school, or a special unit, except  
21 when living in the home of a person legally bound for the  
22 support of the patient, shall be paid by the county of legal  
23 settlement ~~as provided in section 331-425, subsection 13.~~  
24 If the patient has no county of legal settlement, the cost  
25 shall be paid from the support fund of the hospital-school  
26 or special unit and charged on abstract in the same manner  
27 as other state inpatients until ~~such time as~~ the patient  
28 becomes self-supporting or qualifies for support under other  
29 ~~existing~~ statutes.

30 Sec. 84. Section 225.21, Code 1983, is amended to read  
31 as follows:

32 225.21 VOUCHERS. The person making claim to compensation  
33 shall present to the court or judge an itemized sworn statement  
34 of the claim, and when the claim for compensation has been  
35 approved by the court or judge or clerk, it shall be filed

1 in the office of the county auditor and shall be allowed by  
2 the board of supervisors ~~and paid from the county mental~~  
3 ~~health and institutions fund.~~

4 Sec. 85. Section 229.19, unnumbered paragraph 3, Code  
5 1983, is amended to read as follows:

6 The court shall from time to time prescribe reasonable  
7 compensation for the services of the advocate. ~~Such~~ The  
8 compensation shall be based upon the reports filed by the  
9 advocate with the court. The advocate's compensation shall  
10 be paid on order of the court ~~from~~ by the county ~~mental health~~  
11 ~~and institutions fund of the county~~ in which the court is  
12 located.

13 Sec. 86. Section 230.21, Code 1983, is amended to read  
14 as follows:

15 230.21 DUTY OF COUNTY AUDITOR AND TREASURER. The county  
16 auditor, upon receipt of the duplicate statement required  
17 by section 230.20, shall enter ~~the same~~ it to the credit of  
18 the state in ~~his or her~~ the ledger of state accounts, shall  
19 furnish to the board of supervisors a list of the names of  
20 the persons so certified, and at once issue a notice  
21 authorizing the county treasurer to transfer the amount billed  
22 to the county by the statement, ~~from the county mental health~~  
23 ~~and institutions fund~~ to the general state revenue, which  
24 notice shall be filed by the treasurer as authority for making  
25 ~~such~~ the transfer. The auditor shall promptly remit the  
26 amount so transferred to the treasurer of state, designating  
27 the fund to which it belongs.

28 Sec. 87. Section 230A.1, Code 1983, is amended to read  
29 as follows:

30 230A.1 ESTABLISHMENT AND SUPPORT OF COMMUNITY MENTAL  
31 HEALTH CENTERS. A county or affiliated counties, by action  
32 of the board or boards of supervisors with approval of the  
33 director of the division of mental health, mental retardation,  
34 and developmental disabilities, may establish a community  
35 mental health center under this chapter to serve the county

1 or counties. In establishing the community mental health  
2 center, the board of supervisors of each county involved may  
3 make a single nonrecurring expenditure ~~from the county fund~~  
4 ~~specified in section 331-425, subsection 13~~, in an amount  
5 determined by the board. This section does not limit the  
6 authority of the board or boards of supervisors of any county  
7 or group of counties to continue to expend money ~~from the~~  
8 ~~county fund specified in this section~~ to support operation  
9 of the center, and to form agreements with the board of  
10 supervisors of any additional county for that county to join  
11 in supporting and receiving services from or through the  
12 center.

13 Sec. 88. Section 230A.14, Code 1983, is amended to read  
14 as follows:

15 230A.14 SUPPORT OF CENTER--FEDERAL FUNDS. The board of  
16 supervisors of any county served by a community mental health  
17 center established or continued in operation as authorized  
18 by section 230A.1 may expend money from the county mental  
19 ~~health and institutions fund~~ funds, federal revenue-sharing  
20 funds, or other federal matching funds designated by the board  
21 of supervisors for ~~such~~ that purpose, without a vote of the  
22 electorate of the county, to pay the cost of any services  
23 described in section 230A.2 which are provided by the center  
24 or by an affiliate under contract with the center, or to pay  
25 the cost of or grant funds for establishing, reconstructing,  
26 remodeling or improving any facility required for the center.  
27 However, the county board shall not expend money from that  
28 fund, except for designated revenue-sharing or other federal  
29 matching funds, for mental health treatment obtained outside  
30 a state institution in an amount exceeding eight dollars per  
31 capita in any county having less than forty thousand  
32 population.

33 Sec. 89. Section 231.12, Code 1983, is amended to read  
34 as follows:

35 231.12 SALARIES--EXPENSES--HOW PAID. The judges making

1 the appointments shall fix the salaries of all appointees  
2 at not exceeding the amount authorized by law. All appointees  
3 shall serve during the pleasure of ~~such~~ the judges, and in  
4 addition to salaries shall receive their necessary and actual  
5 expenses incurred while performing their duties. For use  
6 of an automobile in the discharge of their duties within the  
7 particular ~~county-or~~ counties for which they are appointed  
8 ~~such~~ the officers may receive the mileage rate provided by  
9 law, or, in lieu thereof of that rate, they may receive a  
10 monthly allowance in ~~such~~ amounts as the ~~judge-or~~ judges of  
11 the juvenile court may determine and order. For use of an  
12 automobile outside the ~~county-or~~ counties for which they have  
13 been appointed ~~such~~ the officers shall be paid the regular  
14 mileage rate. ~~All-salaries-and-expenses-shall-be-paid-by~~  
15 ~~the-county-either-from-the-general-county-fund-or-from-the~~  
16 ~~court-expense-fund-~~

17 Sec. 90. Section 232.71, subsection 12, Code 1983, is  
18 amended to read as follows:

19 12. In every case involving child abuse which results  
20 in a child protective judicial proceeding, whether or not  
21 the proceeding arises under this chapter, a guardian ad litem  
22 shall be appointed by the court to represent the child in  
23 ~~such~~ the proceedings. Before a guardian ad litem is appointed  
24 pursuant to ~~the-provisions-of~~ this section, the court shall  
25 require the person responsible for the care of the child to  
26 complete under oath a detailed financial statement. If, on  
27 the basis of that financial statement, the court deems that  
28 the person responsible for the care of the child is able to  
29 bear the cost of the guardian ad litem, the court shall so  
30 order. In cases where the person responsible for the care  
31 of the child is unable to bear the cost of the guardian ad  
32 litem, the expense shall be paid out of the ~~court-expense~~  
33 ~~fund~~ county treasury.

34 Sec. 91. Section 232.142, subsection 2, Code 1983, is  
35 amended to read as follows:

1        2. For the purpose of providing and maintaining a county  
 2 or multicounty home, the board of supervisors of any county  
 3 may issue general county purpose bonds in accordance with  
 4 sections 331.441 to 331.449 ~~and levy a tax in accordance with~~  
 5 ~~section 331.422, subsection 9.~~ Expenses for providing and  
 6 maintaining a multicounty home shall be paid by the counties  
 7 participating in a manner to be determined by the boards of  
 8 supervisors.

9        Sec. 92. Section 234.36, Code 1983, is amended to read  
 10 as follows:

11        234.36 WHEN COUNTY TO PAY FOSTER CARE COSTS. Each county  
 12 shall pay ~~from the county fund specified in section 331.425,~~  
 13 ~~subsection 13, paragraph "e",~~ the cost of foster care for  
 14 a child placed by a court as provided in section 232.50 or  
 15 section 232.99. However, in any fiscal year for which the  
 16 general assembly appropriates state funds to pay for foster  
 17 care for children placed by courts under sections 232.50 and  
 18 232.99, the county is responsible for these costs only when  
 19 the funds so appropriated to the department for that fiscal  
 20 year have been exhausted. The rate of payment by the county  
 21 or the state under this section shall be that fixed by the  
 22 department of social services pursuant to section 234.38.

23        Sec. 93. Section 236.5, subsection 1, Code 1983, is amended  
 24 to read as follows:

25        1. The court may order that the plaintiff and the defendant  
 26 receive professional counseling, either from a private source  
 27 approved by the court or from a source appointed by the court.  
 28 Costs of counseling shall be paid in full or in part by the  
 29 parties and taxed as court costs. If the court determines  
 30 that the parties are unable to pay the costs, they may be  
 31 paid in full or in part from the ~~court expense fund~~ county  
 32 treasury.

33        Sec. 94. Section 244.14, unnumbered paragraph 1, Code  
 34 1983, is amended to read as follows:

35        Each county ~~shall be~~ is liable for sums paid by the home

1 in support of all its children to the extent of a sum equal  
2 to one-half of the net cost of the support and maintenance  
3 of its children. The superintendent shall certify to the  
4 state comptroller on the first day of each fiscal quarter  
5 the amount chargeable to each county for such support. The  
6 sums for which each county is so liable shall be charged to  
7 the county and collected as a part of the taxes due the state,  
8 and paid by the county ~~from the county mental health and~~  
9 ~~institutions fund~~ at the same time state taxes are paid.

10 Sec. 95. Section 247A.10, Code 1983, is amended to read  
11 as follows:

12 247A.10 ALLEGED WORK RELEASE VIOLATORS--REIMBURSEMENT  
13 TO COUNTIES FOR TEMPORARY CONFINEMENT. The division of adult  
14 corrections shall negotiate a reimbursement rate with each  
15 county for the temporary confinement of alleged violators  
16 of work release conditions who are in the custody of the  
17 director of the division of adult corrections. The amount  
18 to be reimbursed shall be determined by multiplying the number  
19 of days so confined by the average daily cost of confining  
20 a person in the county facility as negotiated with the  
21 department. Payment shall be made upon submission of a voucher  
22 executed by the sheriff and approved by the director of the  
23 division of adult corrections. ~~The money shall be deposited~~  
24 ~~in the county general fund to be credited to the jail account.~~

25 Sec. 96. Section 249A.12, subsection 2, unnumbered para-  
26 graph 2, Code 1983, is amended to read as follows:

27 Each county board entering into an agreement with the  
28 department under this subsection shall agree to reimburse  
29 the department ~~from the county peer fund or the county mental~~  
30 ~~health and institutions fund,~~ on a monthly basis, for that  
31 portion of the cost of assistance furnished under this section  
32 which is not paid from federal funds. The department shall  
33 place all such reimbursements from counties in the  
34 appropriation for medical assistance, and may use the  
35 reimbursed funds for any purpose for which the funds so

1 appropriated by the general assembly may lawfully be used.  
2 Any county-reimbursed funds remaining unexpended shall revert  
3 to the general fund of the state in the same manner as the  
4 original appropriation.

5 Sec. 97. Section 250.5, Code 1983, is amended to read  
6 as follows:

7 250.5 COMPENSATION. A member of the commission shall  
8 receive twenty-five dollars for each month during which the  
9 member attends one or more commission meetings and shall be  
10 reimbursed for mileage the same as a member of the board of  
11 supervisors. Compensation and mileage shall be paid out of  
12 the ~~tax-levied-under~~ appropriation authorized in section  
13 ~~331-4227-subsection-10~~ 99 of this Act.

14 Sec. 98. Section 250.10, unnumbered paragraph 1, Code  
15 1983, is amended to read as follows:

16 All claims certified by the commission shall be reviewed  
17 by the board of supervisors and the county auditor shall issue  
18 warrants in payment of ~~same-drawn-upon-the-veteran-affairs~~  
19 ~~fund~~ the claims. All applications, investigation reports  
20 and case records ~~shall-be~~ are privileged communications and  
21 shall be held confidential, subject to use and inspection  
22 only by persons authorized by law in connection with their  
23 official duties relating to financial audits and the  
24 administration of ~~the-provisions-of~~ this chapter. ~~Provided,~~  
25 ~~however,-that~~ However, the county commission of veteran affairs  
26 shall prepare and file in the office of the county auditor  
27 on or before the thirtieth day of each January, April, July  
28 and October a report showing the names and addresses of all  
29 recipients receiving assistance under this chapter, together  
30 with the amount paid to each during the preceding quarter.  
31 Each report so filed shall be securely fixed in a record book  
32 to be used only for such reports made under this chapter.

33 Sec. 99. NEW SECTION. 250.14 APPROPRIATION. The board  
34 of supervisors of each county may appropriate moneys for the  
35 benefit of, and to pay the funeral expenses of honorably

1 discharged, indigent men and women of the United States who  
2 served in the military or naval forces of the United States  
3 in any war including World War I at any time between April  
4 6, 1917, and November 11, 1918, both dates inclusive, World  
5 War II at any time between December 7, 1941, and December  
6 31, 1946, both dates inclusive, the Korean Conflict at any  
7 time between June 25, 1950, and January 31, 1955, both dates  
8 inclusive, and the Vietnam Conflict at any time between August  
9 5, 1964, and May 7, 1975, both dates inclusive, and their  
10 indigent spouses, surviving spouses, and minor children not  
11 over eighteen years of age, having a legal residence in the  
12 county.

13 The appropriation shall be expended by the joint action  
14 and control of the board of supervisors and the county  
15 commission of veteran affairs.

16 Sec. 100. Section 250.17, Code 1983, is amended to read  
17 as follows:

18 250.17 MAINTENANCE OF GRAVES. The board of supervisors  
19 of the several counties in this state shall each year, ~~out~~  
20 ~~of the general fund of their respective counties,~~ appropriate  
21 and pay to the owners of, or to the public board or officers  
22 having control of cemeteries within the state in which any  
23 such deceased service man or woman of the United States is  
24 buried, a sum sufficient to pay for the care and maintenance  
25 of the lots on which they are ~~so~~ buried, in any and all cases  
26 in which provision for such care is not otherwise made.

27 Sec. 101. Section 251.4, Code 1983, is amended to read  
28 as follows:

29 251.4 GRANTS FROM STATE FUNDS TO COUNTIES. The state  
30 division may require as a condition of making available state  
31 assistance to counties for emergency relief purposes, that  
32 the county boards of supervisors shall ~~make maximum tax levies~~  
33 ~~for relief,~~ establish budgets as needed in respect to the  
34 relief situation in the counties, ~~and comply with restrictions~~  
35 ~~in section 331-422, subsection 11.~~

1     Sec. 102. Section 252.26, Code 1983, is amended to read  
2 as follows:

3     252.26 GENERAL RELIEF DIRECTOR. The board of supervisors  
4 in each county ~~in the state~~ shall, ~~no later than July 17, 1986,~~  
5 appoint or designate a general relief director for the county,  
6 who shall have the powers and duties conferred by this chapter.  
7 In counties of one hundred thousand or less population, the  
8 county board may designate as general relief director an  
9 employee of the state department of social services who is  
10 assigned to work in that county and is directed by the  
11 commissioner of social services, pursuant to an agreement  
12 with the county board, to exercise the functions and duties  
13 of general relief director in that county. The director shall  
14 receive as compensation an amount to be determined by the  
15 county board, ~~which may be paid either from the general or~~  
16 ~~peer fund of the county.~~

17     Sec. 103. Section 252.35, Code 1983, is amended to read  
18 as follows:

19     252.35 PAYMENT OF CLAIMS. All claims and bills for the  
20 care and support of the poor shall be certified to be correct  
21 by the general relief director and presented to the board  
22 of supervisors, and, if ~~they are~~ the board is satisfied that  
23 the claims and bills are reasonable and proper, they shall  
24 be paid ~~out of the county treasury.~~

25     Sec. 104. Section 252.42, Code 1983, is amended to read  
26 as follows:

27     252.42 CO-OPERATION ON WORK-RELIEF PROJECTS.  
28 ~~Notwithstanding the provisions of any laws to the contrary,~~  
29 ~~the~~ The county board of supervisors ~~shall have the power to~~  
30 ~~use the peer fund to~~ may join and co-operate with the United  
31 States government, or cities within their boundaries, or both  
32 the United States government and cities within their  
33 boundaries, in sponsoring work projects, provided that the  
34 money used ~~from the peer fund for such purposes~~ does not  
35 exceed the cost per month of supplying relief to the certified

1 persons working on projects who would be receiving direct  
2 relief if they were not employed on ~~said-work~~ the projects.

3 Sec. 105. Section 255.26, unnumbered paragraph 2, Code  
4 1983, is amended to read as follows:

5 The county auditor, upon receipt of ~~such~~ the certificate,  
6 shall ~~thereupon~~ enter ~~the-same~~ it to the credit of the state  
7 in ~~his~~ the ledger of state accounts, and at once issue a  
8 notice to ~~his~~ the county treasurer authorizing ~~him~~ the county  
9 treasurer to transfer the amount ~~from-the-peer-ex-county-fund~~  
10 to the general state revenue, which notice shall be filed  
11 by the treasurer as ~~his~~ authority for making ~~such~~ the transfer,  
12 ~~and-he.~~ The county treasurer shall include the amount ~~so~~  
13 transferred in ~~his~~ the next remittance of state taxes to the  
14 treasurer of state, to accrue to the credit of the university  
15 hospital fund.

16 Sec. 106. Section 270.7, Code 1983, is amended to read  
17 as follows:

18 270.7 PAYMENT BY COUNTY. The county auditor shall, upon  
19 receipt of ~~said~~ the certificate, pass ~~the-same~~ it to the  
20 credit of the state, and ~~thereupon~~ issue a notice to the  
21 county treasurer authorizing ~~him~~ the county treasurer to  
22 transfer the amount ~~from-the-county-mental-health-and~~  
23 ~~institutions-fund~~ to the general state revenue, which shall  
24 be filed by the treasurer as ~~his~~ authority for making ~~such~~  
25 the transfer, and the county treasurer shall include the  
26 amount in ~~his~~ the next remittance of state taxes to the  
27 treasurer of state, designating the fund to which it belongs.

28 ~~Should-any~~ If a county fails fails to pay these bills within  
29 sixty days from the date of certificate from the  
30 superintendent, the state comptroller shall charge the  
31 delinquent county ~~the~~ a penalty of three-fourths of one percent  
32 per month on and after sixty days from the date of certificate  
33 until paid. ~~Such~~ The penalties shall be credited to the  
34 general fund of the state.

35 Sec. 107. Section 306.15, Code 1983, is amended to read

1 as follows:

2 306.15 PURCHASE AND SALE OF PROPERTY. If as to any one  
3 or more properties affected by the proposed vacation and  
4 closing of any a secondary road, it ~~should appear~~ appears  
5 to the board of supervisors to be in the interest of economy  
6 or public welfare, the board may purchase or condemn, by  
7 proceeding as this chapter provides, the ~~said entire property~~  
8 ~~or~~ properties, and make payment ~~therefor-out-of-the-secondary~~  
9 ~~read-fund~~ for them. After the road has been vacated and  
10 closed the board shall sell ~~such-property-or~~ the properties  
11 at the best attainable price, ~~and-credit-the-proceeds-of-such~~  
12 ~~sale-to-the-secondary-read-fund~~.

13 Sec. 108. Section 309.10, unnumbered paragraph 2, Code  
14 1983, is amended to read as follows:

15 A county shall not use farm-to-market road funds as de-  
16 scribed in this section unless the total funds that the county  
17 raised during the prior calendar year ~~pursuant-to~~ from the  
18 sources in section 331.425, subsection 7, paragraph "a",  
19 subparagraphs (1), (3) and (4) 331.429, subsection 1,  
20 paragraphs a, b, and d, are at least seventy-five percent  
21 of the maximum funds the county could have raised in the ~~prior~~  
22 ~~calendar~~ fiscal year ~~pursuant-to-section-331.422, subsections~~  
23 ~~12-and-13~~ beginning July 1, 1981, from those sources.

24 Sec. 109. Section 309.18, unnumbered paragraph 1, Code  
25 1983, is amended to read as follows:

26 The board shall fix the compensation of ~~said-engineer-or~~  
27 the engineers, ~~and-pay-the-same, together-with-all-engineering~~  
28 ~~costs, from-the-general-county-fund, or-from-the-secondary~~  
29 ~~read-construction-fund-or-from-the-secondary-read-maintenance~~  
30 ~~fund, or-from-any-or-all-of-said-funds.~~

31 Sec. 110. Section 309.52, Code 1983, is amended to read  
32 as follows:

33 309.52 DUTY OF TREASURER. The treasurer shall sell ~~said~~  
34 the certificates in accordance with ~~the-provisions-of~~ chapter  
35 75, ~~and-shall-credit-the-amount-received-to-said-secondary~~

1 ~~road-fund~~, or if unable to sell said the certificates for  
2 par plus accrued interest, the treasurer may apply ~~said the~~  
3 certificates at par plus accrued interest in payment of any  
4 warrants duly authorized and issued for secondary road work.

5 Sec. 111. Section 310.1, subsection 1, Code 1983, is  
6 amended to read as follows:

7 1. "County's allotment of road use tax fund" or "allotment  
8 of road use tax fund" ~~shall-mean~~ means that part of the road  
9 use tax fund allotted to any county by the treasurer of state  
10 from the portion of the state road use tax fund which ~~he~~ the  
11 treasurer has credited to the secondary road ~~construction~~  
12 fund of the counties.

13 Sec. 112. Section 311.7, unnumbered paragraph 7, Code  
14 1983, is amended to read as follows:

15 Any road or roads so improved by graveling or other suitable  
16 surfacing under ~~the-provisions-of~~ this section shall be  
17 maintained by the county ~~from-the-secondary-road-fund~~.

18 Sec. 113. Section 311.19, unnumbered paragraph 2, Code  
19 1983, is amended to read as follows:

20 In case of assessments on lands owned by the county, the  
21 ~~same~~ assessments shall be paid from the county ~~general-fund~~  
22 treasury. In case of assessments on lands owned by the state,  
23 the ~~same~~ assessments shall be paid out of any funds in the  
24 state treasury not otherwise appropriated. In case of  
25 assessments on lands owned by a city, the ~~same~~ assessments  
26 shall be paid from any available city fund.

27 Sec. 114. Section 311.23, Code 1983, is amended to read  
28 as follows:

29 311.23 PAYMENT OF CONSTRUCTION COSTS. The total cost  
30 of any secondary road assessment district project shall in  
31 the first instance be paid out of the ~~secondary-road-fund~~  
32 ~~of-said~~ county treasury. Any assessments which are paid in  
33 cash and in anticipation of which assessments no certificates  
34 have been issued, shall be transferred to the ~~secondary-road~~  
35 ~~fund~~ county treasury.

1 If no special assessment certificates are issued and sold  
2 on account of any particular secondary road assessment  
3 district, the special assessments on lands included in that  
4 district, and the interest on ~~such~~ the assessments when  
5 collected, shall be transferred to the secondary road fund  
6 of ~~said~~ the county. If certificates are issued and sold in  
7 anticipation of the special assessments levied on ~~any-such~~  
8 a district ~~as-herein-provided~~, the proceeds of ~~such~~ the  
9 certificates shall be credited to the ~~secondary-road-fund~~  
10 ~~of-said~~ county treasury. In that event, the special  
11 assessments in anticipation of which certificates have been  
12 issued, and the interest on ~~such~~ the assessments shall, when  
13 collected, be used to retire ~~such~~ the certificates.

14 Sec. 115. Section 311.29, Code 1983, is amended to read  
15 as follows:

16 311.29 SALE OF CERTIFICATES. Upon the signing of each  
17 of the certificates by the chairperson of the board, the  
18 certificates shall be delivered to the county treasurer, who  
19 shall countersign them and who shall be responsible for them  
20 on ~~his-or-her~~ the treasurer's bond. The treasurer may apply  
21 the certificates in payment of warrants duly authorized and  
22 issued for surfacing the roads within the district, or the  
23 treasurer may sell the certificates for the best attainable  
24 price and for not less than par, plus accrued interest, ~~and~~  
25 ~~credit-the-proceeds-to-the-secondary-road-fund~~. The  
26 certificates shall be retired in the order of their numbering.

27 Sec. 116. Section 312.2, subsection 8, Code 1983, is  
28 amended to read as follows:

29 8. Beginning July 1, 1981, and each subsequent year, the  
30 treasurer of state, before making any allotments to counties  
31 under this section, shall reduce the allotment to any county  
32 for the secondary road fund by an amount by which the total  
33 funds that the county raised during the prior calendar year  
34 under section ~~331-425, subsection 7, paragraph "a,"~~  
35 ~~subparagraphs (1), (3) and (4)~~ 331.429, subsection 1,

1 paragraphs a, b, and d, are less than seventy-five percent  
2 of the maximum funds that the county could have raised in  
3 the ~~prior-calendar~~ fiscal year under section 331.422, subsec-  
4 ~~tions 12 and 13~~ beginning July 1, 1981, from those sources.  
5 Funds remaining in the secondary road fund of the counties  
6 due to a reduction of allocations to counties for failure  
7 to maintain a minimum local tax effort shall be reallocated  
8 to counties that are not reduced under this subsection pursuant  
9 to the allocation provisions of section 312.3, subsection  
10 1, based upon the needs and area of the county. Information  
11 necessary to make allocations under this subsection shall  
12 be provided by the state department of transportation or the  
13 state comptroller upon request by the treasurer of state.

14 Sec. 117. Section 313.28, subsection 2, Code 1983, is  
15 amended to read as follows:

16 2. Determine such amount as will adequately compensate  
17 the county exercising exclusive or concurrent jurisdiction  
18 over the secondary road or portion thereof for excessive  
19 traffic upon the secondary road or portion thereof during  
20 the period of its designation as a temporary primary road.  
21 The department shall certify the amount determined to the  
22 state comptroller. The comptroller shall credit the amount  
23 to the ~~secondary road fund of the~~ county.

24 Sec. 118. Section 316.14, Code 1983, is amended to read  
25 as follows:

26 316.14 FUNDING. Payments and expenditures under ~~the~~  
27 ~~provisions of~~ this chapter are incident to and arise out of  
28 the construction, maintenance, and supervision of public  
29 highways and streets, and, in the case of any federal-aid  
30 highway project, may be made by the department from the primary  
31 road fund and funds made available by the federal government  
32 for the purpose of carrying out ~~the provisions of~~ this chapter.  
33 Payments made under ~~authority of~~ section 316.10 may be made  
34 from the primary road fund in case of a primary road project  
35 only, and in other cases may be made ~~from the secondary road~~

1 ~~fund-er~~ from appropriate funds under control of a political  
2 subdivision.

3 Sec. 119. Section 317.3, unnumbered paragraph 1, Code  
4 1983, is amended to read as follows:

5 The board of supervisors of each county shall annually  
6 appoint a county weed commissioner who may be a person  
7 otherwise employed by the county and who is familiar with  
8 the various types of weeds and the recognized methods for  
9 their control and elimination. The county weed commissioner's  
10 appointment shall be effective as of March 1 and shall continue  
11 for a term of one year unless the commissioner is removed  
12 from office as provided for by law. The county weed  
13 commissioner may, with the approval of the board of  
14 supervisors, appoint a deputy or ~~such~~ the number of deputies  
15 ~~as-are~~ necessary to carry out the purposes of this chapter.  
16 The name and address of the person appointed as county weed  
17 commissioner shall be certified to the county auditor and  
18 to the secretary of agriculture within ten days of the  
19 appointment. The board of supervisors shall fix the  
20 compensation of the county weed commissioner and deputies.  
21 In addition to compensation, the commissioner and deputies  
22 shall be paid their necessary travel expenses ~~from-the-county~~  
23 ~~general-fund-or-the-weed-eradication-and-equipment-fund.~~

24 Sec. 120. Section 317.4, Code 1983, is amended to read  
25 as follows:

26 317.4 DIRECTION AND CONTROL. As used in this chapter,  
27 "commissioner" ~~or-commissioners~~ means the county weed  
28 ~~commissioners-and-their-deputies~~ commissioner or the  
29 commissioner's deputy within their-respective-counties each  
30 county. Each commissioner, subject to direction and control  
31 by the county board of supervisors, shall supervise the control  
32 and destruction of all noxious weeds in the county, including  
33 those growing within the limits of cities, within the confines  
34 of abandoned cemeteries, and ~~these-growing~~ along streets and  
35 highways unless otherwise provided. A commissioner may enter

1 upon any land in the county at any time for the performance  
2 of the commissioner's duties, and shall hire the labor and  
3 equipment necessary subject to the approval of the board of  
4 supervisors. ~~This necessary labor and equipment shall be~~  
5 ~~paid for from the county general fund or the funds specified~~  
6 ~~in section 331-426, subsection 7.~~

7 Sec. 121. Section 317.16, Code 1983, is amended to read  
8 as follows:

9 317.16 FAILURE TO COMPLY. In case of a substantial failure  
10 to comply by the date prescribed in any order of destruction  
11 of weeds made pursuant to ~~the provisions of~~ this chapter,  
12 the weed commissioner or ~~his~~ the deputies shall, subsequent  
13 to the time after service of the notice provided for in section  
14 317.6 enter upon the land and cause ~~such~~ the weeds to be  
15 destroyed. The actual cost and expense of ~~such~~ cutting,  
16 burning or otherwise destroying of ~~said~~ the weeds, the cost  
17 of serving notice and special meetings or proceedings, if  
18 any, shall be paid ~~from~~ by the county ~~general fund~~ and,  
19 together with the additional assessment to apply toward costs  
20 of supervision and administration, be recovered by an  
21 assessment against the tract of real estate on which the weeds  
22 were growing, as provided in section 317.21.

23 Sec. 122. Section 317.18, Code 1983, is amended to read  
24 as follows:

25 317.18 ORDER FOR DESTRUCTION ON ROADS. The board of  
26 supervisors shall order all weeds other than noxious weeds,  
27 on all county trunk and local county roads and between the  
28 fence lines ~~thereof~~ to be cut, burned or otherwise destroyed  
29 to prevent seed production ~~thereof~~, either upon its own motion  
30 or upon receipt of written notice requesting ~~such~~ the action  
31 from any residents of the township in which ~~such~~ the roads  
32 are located, or any person regularly using ~~said~~ the roads.  
33 ~~Said~~ The order shall define the roads along which ~~said~~ weeds  
34 are required to be cut, burned or otherwise destroyed and  
35 shall require ~~said~~ the weeds to be cut, burned or otherwise

1 destroyed within thirty days after the publication of ~~said~~  
2 the order in the official newspapers of ~~said~~ the county.  
3 If the adjoining owner fails to cut, burn or otherwise destroy  
4 ~~said~~ the weeds as required in ~~said~~ the order the county  
5 commissioner shall have ~~same~~ them cut, burned or otherwise  
6 destroyed and the cost ~~thereof~~ shall be paid ~~from~~ by the  
7 ~~general~~ county ~~fund~~, and recovered later by an assessment  
8 against the adjoining property owners as provided in section  
9 317.21.

10 Sec. 123. NEW SECTION. 317.19 ROAD CLEARING  
11 APPROPRIATION. The board of supervisors may appropriate  
12 moneys to be used for the purposes of cutting, burning, or  
13 otherwise destroying all weeds, second, or undergrowth brush  
14 between the fence rows on the county trunk roads and local  
15 county roads in time to prevent reseeding.

16 The board of supervisors may purchase or hire necessary  
17 equipment or contract with the adjoining landowner to carry  
18 out the purposes of this section.

19 Sec. 124. NEW SECTION. 317.20 EQUIPMENT AND MATERIALS-  
20 -USE ON PRIVATE PROPERTY. The board of supervisors may  
21 appropriate moneys for the purpose of purchasing weed  
22 eradicating equipment and materials to carry out the duties  
23 of the commissioner for use on all lands in the county, public  
24 or private, and for the payment of the necessary expenses  
25 and compensation of the commissioner, and the commissioner's  
26 deputies, if any. When equipment or materials so purchased  
27 are used on private property within the corporate limits of  
28 cities by the commissioner, the cost of materials used and  
29 an amount to be fixed by the board of supervisors for the use  
30 of the equipment shall be returned by the county treasurer  
31 upon the collection of the special assessment taxed against  
32 the property. In the certification to the county treasurer  
33 by the county auditor this apportionment shall be designated  
34 along with the special tax assessed under section 317.21.  
35 The equipment and its use are subject to the authorization

1 and direction of the county board of supervisors.

2 Sec. 125. Section 321.105, unnumbered paragraph 2, Code  
3 1983, is amended to read as follows:

4 ~~Said~~ The registration fee shall be paid to the county  
5 treasurer at the same time the application is made for the  
6 registration or reregistration of ~~said~~ the motor vehicle or  
7 trailer. ~~Any~~ An owner may, when applying for registration  
8 or reregistration of ~~his~~ a motor vehicle or trailer, request  
9 that the plates be mailed to ~~his~~ the owner's post-office  
10 address. ~~His~~ The owner's request shall be accompanied by  
11 a mailing fee as determined annually by the director. ~~Said~~  
12 ~~fee-shall-be-deposited-in-the-county-general-fund-~~

13 Sec. 126. Section 321.152, Code 1983, is amended to read  
14 as follows:

15 321.152 FEE FOR COUNTY. ~~Each~~ A county treasurer shall  
16 ~~be-allowed-to~~ may retain for deposit ~~in-the-county-general~~  
17 ~~fund,~~ two point six percent of the total collection for each  
18 annual or semiannual vehicle registration and each duplicate  
19 registration card or plate issued; sixty-five percent of all  
20 fees collected for certificates of title and certified copies  
21 of certificates of title; and one hundred percent of all fees  
22 collected for notation of security interests. The moneys  
23 retained shall be deducted, and reported to the department,  
24 when the county treasurer transfers the money collected under  
25 ~~the-provisions-of~~ this chapter, ~~provided,~~ ~~however,~~ ~~that-no~~  
26 ~~such.~~ However, a deduction shall ~~be~~ is not lawful unless  
27 the county treasurer has complied with ~~the-provisions-of~~  
28 sections 321.24 and 321.153.

29 Sec. 127. Section 321.192, Code 1983, is amended to read  
30 as follows:

31 321.192 DISPOSAL OF FEES. ~~Such~~ The license fees shall  
32 be forwarded by the department to the treasurer of state who  
33 shall place ~~same~~ them in the general fund of the state,  
34 ~~provided-that.~~ However, for each operator's and motorized  
35 bicycle license issued by a county sheriff for which a license

1 fee is paid, the sheriff issuing ~~the same shall be entitled~~  
2 ~~to~~ it may retain the sum of fifteen cents and for each  
3 chauffeur's license, the sum of fifty cents, ~~which shall be~~  
4 ~~credited to the county general fund.~~

5 Sec. 128. Section 321.346, Code 1983, is amended to read  
6 as follows:

7 321.346 COST OF SIGNS. The cost of ~~such~~ the signs on  
8 primary highways shall be paid out of the primary road fund.  
9 The cost of ~~such~~ the signs on secondary roads shall be paid  
10 ~~out of~~ by the county ~~secondary road fund.~~

11 Sec. 129. Section 321.352, Code 1983, is amended to read  
12 as follows:

13 321.352 ADDITIONAL SIGNS--COST. The county board of  
14 supervisors shall, at places deemed by them unusually dangerous  
15 on the local county roads, furnish and erect suitable warning  
16 signs. The cost of ~~such~~ the signs shall be paid ~~out of~~ by  
17 the county ~~road maintenance or construction fund.~~

18 Sec. 130. Section 321.485, subsection 3, Code 1983, is  
19 amended to read as follows:

20 3. For preparing the summons or memorandum referred to  
21 in this section, there shall be charged to the person named  
22 in the summons or memorandum, upon conviction, a fee of two  
23 dollars. The fee shall be assessed as part of the court costs  
24 ~~and shall be paid into the general fund of the county.~~

25 Sec. 131. Section 330.20, Code 1983, is amended to read  
26 as follows:

27 330.20 APPOINTMENT OF COMMISSION. When a majority of  
28 the voters favors airport control and management by a  
29 commission, the governing body shall, within ten days, appoint  
30 an airport commission of three or five resident voters. In  
31 case of a commission of three members the first appointees  
32 shall hold office, one for two years, one for four years,  
33 and one for six years. In case of a commission of five members  
34 the first appointees shall hold office, one for two years,  
35 one for three years, one for four years, one for five years,

1 and one for six years. All subsequent appointments shall  
2 be for a term of six years. Vacancies shall be filled as  
3 original appointments are made. Members of the airport  
4 commission shall serve without compensation. Each commissioner  
5 shall execute and furnish a bond in an amount fixed by the  
6 governing body and filed with the city clerk or county auditor.  
7 ~~The cost of such bond shall be paid from the general fund.~~  
8 The commission shall elect from its own members a ~~chairman~~  
9 chairperson and a secretary who shall serve for such a term  
10 as the commission shall determine.

11 Sec. 132. Section 331.401, subsection 1, paragraph b,  
12 Code 1983, is amended to read as follows:

13 b. Establish budgets ~~in accordance with chapter 247 and~~  
14 ~~establish budgets~~ for the farm-to-market road fund and the  
15 secondary road fund in accordance with sections 309.10 and  
16 309.93 to 309.97.

17 Sec. 133. Section 331.401, subsection 1, paragraph e,  
18 Code 1983, is amended by striking the paragraph.

19 Sec. 134. Section 331.401, subsection 1, paragraph m,  
20 Code 1983, is amended to read as follows:

21 m. Levy taxes as certified to it by tax-certifying bodies  
22 in the county, in accordance with the statutes authorizing  
23 the levies and in accordance with ~~chapters~~ chapter 24 and  
24 344 and sections 444.1 to 444.8, and levy taxes as required  
25 in chapters 430A, 433, 434, 436, 437 and 438.

26 Sec. 135. Section 331.401, subsection 1, Code 1983, is  
27 amended by adding the following new paragraph:

28 NEW PARAGRAPH. Require a local historical society to  
29 submit to it a proposed budget including the amount of  
30 available funds and estimated expenditures, as a prerequisite  
31 to receiving funds. A local historical society receiving  
32 funds shall present to the board an annual report describing  
33 in detail its use of the funds received.

34 Sec. 136. Section 331.441, subsection 2, paragraph a,  
35 Code 1983, is amended to read as follows:

1 a. "General obligation bond" means a negotiable bond  
2 issued by a county and payable from the levy of ad valorem  
3 taxes on all taxable property within the county through its  
4 debt service fund which is required to be established by  
5 section ~~331-428~~ 331.430.

6 Sec. 137. Section 331.441, subsection 2, paragraph b,  
7 subparagraph (3), Code 1983, is amended to read as follows:

8 (3) Sanitary disposal projects as defined in section  
9 ~~455B.301, subject to the levy limit in section 331-422,~~  
10 ~~subsection 27.~~

11 Sec. 138. Section 331.441, subsection 2, paragraph b,  
12 subparagraph (5), Code 1983, is amended to read as follows:

13 (5) Public buildings, including the site or grounds of,  
14 and the erection, equipment, remodeling, or reconstruction  
15 of, and additions or extensions to the buildings, and including  
16 the provision and maintenance of juvenile detention or shelter  
17 care facilities, when the cost does not exceed the following  
18 limits stated in section 345-1-:

19 a. Two hundred thousand dollars in a county having a  
20 population of twenty-five thousand or less.

21 b. Two hundred fifty thousand dollars in a county having  
22 a population of more than twenty-five thousand but not more  
23 than fifty thousand.

24 c. Three hundred thousand dollars in a county having a  
25 population of more than fifty thousand but not more than one  
26 hundred thousand.

27 d. Four hundred thousand dollars in a county having a  
28 population of more than one hundred thousand but not more  
29 than two hundred thousand.

30 e. Five hundred thousand dollars in a county having a  
31 population of more than two hundred thousand.

32 Sec. 139. Section 331.441, subsection 2, paragraph c,  
33 subparagraphs (1), (2), (3), and (9), Code 1983, are amended  
34 to read as follows:

35 (1) A memorial building or monument to commemorate the

1 service rendered by soldiers, sailors, and marines of the  
2 United States, including the acquisition of ground and the  
3 purchase, erection, construction, reconstruction, and equipment  
4 of the building or monument, ~~subject to the levy limit in~~  
5 ~~section 331.422, subsection 17 and~~ to be managed by a  
6 commission as provided in chapter 37. ~~The election on the~~  
7 ~~proposition to issue bonds for this purpose may be effected~~  
8 ~~under sections 37.2 to 37.4 or section 331.442 after the~~  
9 ~~election, the county shall take additional actions required~~  
10 ~~to issue the bonds pursuant to this part.~~

11 (2) Acquisition and development of land for a public  
12 museum, park, parkway, preserve, playground, or other recrea-  
13 tion or conservation purpose to be managed by the county con-  
14 servation board, ~~subject to the levy limit in section 331.422,~~  
15 ~~subsection 6, and subject to a one-million-dollar maximum~~  
16 ~~aggregate limit on outstanding county conservation bonds in~~  
17 ~~the county. Expenses incurred for the bond election shall~~  
18 ~~be paid from the county conservation fund.~~ The board may  
19 only submit a proposition under this subparagraph upon receipt  
20 of a petition from the county conservation board asking that  
21 bonds be issued for a specified amount.

22 (3) The building and maintenance of a bridge over state  
23 boundary line streams, ~~subject to the levy limit in section~~  
24 ~~331.422, subsection 14.~~ The board shall submit a proposition  
25 under this subparagraph to an election upon receipt of a  
26 petition which is valid under section 331.306.

27 (9) Public buildings, including the site or grounds of,  
28 the erection, equipment, remodeling, or reconstruction of,  
29 and additions or extensions to the buildings, and including  
30 the provision and maintenance of juvenile detention or shelter  
31 care facilities, when the cost exceeds the limits stated in  
32 ~~section 345-1~~ subsection 2, paragraph b, subparagraph (5).

33 Sec. 140. Section 331.447, subsection 1, unnumbered para-  
34 graph 1, Code 1983. is amended to read as follows:

35 Taxes for the payment of general obligation bonds shall

1 be levied in accordance with chapter 76, and the bonds are  
2 payable from the levy of unlimited ad valorem taxes on all  
3 the taxable property within the county through its debt service  
4 fund required by section ~~331-428~~ 331.430 except that:

5 Sec. 141. Section 331.510, subsections 2 and 3, Code 1983,  
6 are amended by striking the subsections.

7 Sec. 142. Section 331.512, subsection 1, paragraph g,  
8 Code 1983, is amended to read as follows:

9 g. The levy for taxes for the county brucellosis  
10 ~~eradication-fund and the-bovine~~ tuberculosis eradication fund  
11 as provided in section ~~331-421, -subsections-5-and-6~~ 74 of  
12 this Act.

13 Sec. 143. Section 331.552, subsection 10, Code 1983, is  
14 amended to read as follows:

15 10. File the notice of authority from the auditor to  
16 transfer funds ~~from-the-mental-health-and-institutions-fund~~  
17 to a substance abuse treatment facility as provided in section  
18 125.49.

19 Sec. 144. Section 331.552, subsection 12, Code 1983, is  
20 amended by striking the subsection.

21 Sec. 145. Section 331.552, subsection 29, Code 1983, is  
22 amended by striking the subsection.

23 Sec. 146. Section 331.552, subsection 33, Code 1983, is  
24 amended by striking the subsection.

25 Sec. 147. Section 331.554, subsection 6, Code 1983, is  
26 amended to read as follows:

27 6. The amount of a check or warrant outstanding for more  
28 than two years shall be paid to the treasurer and credited  
29 ~~to-the-general-fund-of-the-county~~ as unclaimed fees and trusts.  
30 The treasurer shall provide a list of the checks and warrants  
31 to the auditor who shall maintain a record of the unclaimed  
32 fees and trusts. A person may claim an unclaimed fee or trust  
33 within five years after the money is credited ~~to-the-general~~  
34 ~~fund~~ upon proper proof of ownership. ~~Claims-for-unclaimed~~  
35 ~~fees-and-trusts-shall-be-paid-from-the-general-fund-of-the~~

1 county-

2 Sec. 148. Section 331.559, subsection 1, Code 1983, is  
3 amended by striking the subsection.

4 Sec. 149. Section 331.559, subsections 3, 4, and 7, Code  
5 1983, are amended to read as follows:

6 3. Collect the tax levied for the county brucellosis  
7 ~~eradication fund and the county tuberculosis eradication fund~~  
8 as provided in section ~~331.421, subsections 5 and 6~~ 74 of  
9 this Act.

10 4. Collect the tax levied for the county agricultural  
11 extension education fund and pay it to the extension treasurer  
12 as provided in section ~~331.425, subsection 6~~ 78 of this Act.

13 7. Collect the costs assessed against a property owner  
14 for the destruction or eradication of weeds as provided in  
15 ~~section~~ sections 317.21 and 124 of this Act.

16 Sec. 150. Section 331.757, subsection 1, Code 1983, is  
17 amended to read as follows:

18 1. The county attorney may employ, with the approval of  
19 a judge of the district court, a temporary assistant to assist  
20 in the trial of a person charged with a felony. The temporary  
21 assistant shall be paid a reasonable compensation ~~for his~~  
22 ~~or her services~~ as determined by the board upon certification  
23 of the services rendered, by the district judge before whom  
24 the defendant was tried. ~~The compensation paid to the~~  
25 ~~temporary assistant shall be paid from the court expense fund~~  
26 ~~of the county.~~

27 Sec. 151. Section 331.776, subsection 8, Code 1983, is  
28 amended by striking the subsection.

29 Sec. 152. Section 331.901, subsection 6, Code 1983, is  
30 amended by striking the subsection.

31 Sec. 153. Section 331.904, subsection 6, Code 1983, is  
32 amended by striking the subsection.

33 Sec. 154. Section 331.907, subsection 5, Code 1983, is  
34 amended by striking the subsection.

35 Sec. 155. Section 333A.4, subsections 1 and 2, Code 1983,

1 are amended to read as follows:

2 1. Design budget forms required by section 331.434 and  
3 annual financial report forms required by section 331.403  
4 for all county funds.

5 2. Establish guidelines for program budgeting and  
6 accounting and the preparation of ~~five-year~~ capital improvement  
7 plans. It shall, where practicable, use recommendations of  
8 the national council on governmental accounting or its  
9 successor organization.

10 Sec. 156. Section 341A.20, Code 1983, is amended to read  
11 as follows:

12 341A.20 BUDGET. The county board of supervisors of each  
13 county shall provide in the county budget for each fiscal  
14 year a sum equal to one-half of one percent of the preceding  
15 year's total payroll of those included under the jurisdiction  
16 and scope of this chapter. The funds so provided shall be  
17 used for the support of the commission. Any part of the funds  
18 not expended for the support of the commission during the  
19 fiscal year shall be ~~placed-in-the-general-fund-of~~ returned  
20 to the county, or counties, according to the ratio of  
21 contribution, on the first day of January following the end  
22 of ~~such~~ the fiscal year.

23 Sec. 157. Section 346A.2, Code 1983, is amended to read  
24 as follows:

25 346A.2 AUTHORIZED IN CERTAIN COUNTIES. Counties may  
26 undertake and carry out any project as defined in section  
27 346A.1, and the boards may operate, control, maintain and  
28 manage health centers and additions to and facilities for  
29 health centers. The boards may appoint committees, groups,  
30 or operating boards as they may deem necessary and advisable  
31 to facilitate the operation and management of health centers,  
32 additions and facilities. A board may lease space in any  
33 health center to other public corporations, public agencies  
34 and private nonprofit agencies engaged in furnishing health,  
35 welfare and social services which lease shall be on terms

1 and conditions as the board deems advisable. All contracts  
2 for the construction, reconstruction, completion, equipment,  
3 improvement, repair or remodeling of any buildings, additions  
4 or facilities shall be let in accordance with section 331.341,  
5 subsection 1. ~~To pay the cost of operating, maintaining and~~  
6 ~~managing a health center the board of any such county may~~  
7 ~~levy an annual tax in accordance with section 331.422,~~  
8 ~~subsection 21.~~

9 Sec. 158. Section 349.18, Code 1983, is amended to read  
10 as follows:

11 349.18 SUPERVISORS' PROCEEDINGS--EACH PAYEE LISTED--  
12 PUBLICATION. All proceedings of each regular, adjourned,  
13 or special meeting of boards of supervisors, including the  
14 schedule of bills allowed, shall be published immediately  
15 after the adjournment of ~~such~~ the meeting of ~~said~~ the boards,  
16 and the publication of the schedule of the bills allowed shall  
17 show the name of each individual to whom the allowance is  
18 made and for what ~~such~~ the bill is filed and the amount allowed  
19 ~~thereon~~, except that names of persons receiving relief ~~from~~  
20 ~~the county poor fund~~ shall not be published. The county  
21 auditor shall furnish a copy of ~~such~~ the proceedings to be  
22 published, within one week following the adjournment of the  
23 board.

24 Sec. 159. Section 351.15, Code 1983, is amended to read  
25 as follows:

26 351.15 ASSESSORS TO LIST DOGS--FEES. The assessor shall,  
27 at the time of listing property for assessment, cause to be  
28 listed and return to the county auditor the names of all  
29 persons who own or harbor dogs, and indicate on ~~such~~ the list  
30 whether the dogs ~~be~~ are male, female, or spayed, and ~~the~~ their  
31 number ~~thereof~~. ~~For such service, the assessor shall receive,~~  
32 ~~from the domestic animal fund, the sum of ten cents for each~~  
33 ~~dog reported, which fee shall be paid in full when return~~  
34 ~~is made.--Such fees shall be considered as earnings of the~~  
35 ~~office and shall, within ten days of the receipt thereof,~~

1 ~~be-paid-to-the-county-treasurer-and-credited-to-the-general~~  
2 ~~fund-of-the-county-~~

3 Sec. 160. Section 356A.3, Code 1983, is amended to read  
4 as follows:

5 356A.3 ALTERNATIVE CONFINEMENT OF PRISONERS. Any A  
6 district judge may sentence and commit a person to a facility  
7 established and maintained pursuant to section 356A.1 or  
8 356A.2 instead of the county jail. A district judge may order  
9 the transfer of a person sentenced and committed to the county  
10 jail to such a facility upon the judge's own motion, the  
11 motion of the sentenced and committed person, or the motion  
12 of the sheriff. The original order of commitment or the order  
13 of transfer to the facility shall set forth the terms and  
14 conditions of the detention or commitment and that the detained  
15 or committed person shall abide by the terms and conditions  
16 of this chapter and the rules of the facility to which  
17 committed or transferred. The order shall be read to the  
18 detained, committed, or transferred person in open court.  
19 The committing court or a district judge may order any a  
20 person who has been detained, committed, or transferred to  
21 such a facility to be transferred to the county jail if, upon  
22 hearing, the court determines the person has been refractory  
23 or disorderly, has willfully destroyed or injured any property  
24 in the facility, or has violated any of the terms and  
25 conditions of the order of detention, commitment, or transfer  
26 or the provisions of this chapter or the rules of the facility  
27 where the person was detained or committed. Any violations  
28 of the order of detention, commitment, or transfer shall  
29 further be punished as contempt of court pursuant to chapter  
30 665. ~~The-provisions-of-section~~ Section 719.4 are is applicable  
31 to any person detained, committed, or transferred to a facility  
32 established and maintained pursuant to this chapter. The  
33 county or city to which the cause originally belonged is  
34 liable for the expense of the original detention, commitment,  
35 or transfer and the subsequent expenses of maintaining the

1 person in the facility. ~~The county's expense shall be levied~~  
2 ~~and paid out of the fund pursuant to section 331-426,~~  
3 ~~subsection 9.~~

4 Sec. 161. Section 358A.9, Code 1983, is amended to read  
5 as follows:

6 358A.9 ADMINISTRATIVE OFFICER. The board of supervisors  
7 shall appoint an administrative officer authorized to enforce  
8 the resolutions or ordinances ~~so~~ adopted by the board of  
9 supervisors. ~~Such~~ The administrative officer may be a person  
10 holding other public office in the county, or in a city or  
11 other governmental subdivision within the county, and the  
12 board of supervisors is authorized to pay to ~~such~~ the officer  
13 ~~out of the general fund such~~ compensation as it ~~shall deem~~  
14 deems fit.

15 Sec. 162. Section 358B.8, subsection 8, Code 1983, is  
16 amended to read as follows:

17 8. To have exclusive control of the expenditures ~~of all~~  
18 ~~taxes levied~~ for library purposes as provided by law, and  
19 of the expenditures of all moneys available by gift or  
20 otherwise for the erection of library buildings, ~~and of all~~  
21 ~~other moneys belonging to the library fund, including fines~~  
22 ~~and rentals collected under the rules of the board of trustees.~~  
23 Said The board shall keep a record of its proceedings.

24 Sec. 163. Section 358B.10, unnumbered paragraph 1, Code  
25 1983, is amended to read as follows:

26 All moneys received and set apart for the maintenance of  
27 the library shall be deposited in the ~~fund specified in section~~  
28 ~~331-425, subsection 10, and shall be kept by the treasurer~~  
29 ~~separate from all other moneys,~~ treasury of the county and  
30 paid out upon ~~the orders~~ warrants drawn by the county auditor  
31 upon requisition of the board of trustees, signed by its  
32 president and secretary.

33 Sec. 164. Section 358B.13, Code 1983, is amended to read  
34 as follows:

35 358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The

1 maintenance of a county library shall be on a proportionate  
 2 population basis whereby each taxing unit shall bear its share  
 3 in proportion to its population as compared to the whole  
 4 population of the county library district. The board of  
 5 library trustees shall on or before January 10 of each year  
 6 make an estimate of the amount it deems necessary for the  
 7 maintenance of the county library and shall transmit the  
 8 estimate in dollars to the boards of supervisors and to the  
 9 city councils within the district. The entire rural area  
 10 of each county in the library district shall be considered  
 11 as a separate taxing unit. Each city which is a part of the  
 12 county library district shall be considered as a separate  
 13 taxing unit. ~~The board of supervisors of each county and~~  
 14 ~~the~~ The boards of supervisors and the city councils within  
 15 the district shall review the estimate and upon approval by  
 16 the boards of supervisors and all city councils in the  
 17 district, each governing body shall determine the source of  
 18 its share and include its share within its proposed budget.  
 19 The council of each city composing in a county library district  
 20 shall may make the necessary levies for library maintenance  
 21 purposes, but the county levy is subject to the levy limit  
 22 in section 331-421, subsection 10.

23 Sec. 165. Section 358B.17, Code 1983, is amended to read  
 24 as follows:

25 358B.17 HISTORICAL ASSOCIATION. ~~Whenever~~ If a local  
 26 county historical association is formed in a county having  
 27 a free public library, the trustees of the library may unite  
 28 with the historical association and set apart the necessary  
 29 room to care for articles which come into the possession of  
 30 the association. The trustees may purchase necessary  
 31 receptacles and materials for the preservation and protection  
 32 of articles which are of a historical and educational nature  
 33 ~~and may pay for the same out of the library fund.~~

34 Sec. 166. Section 358B.18, subsection 2, paragraph a,  
 35 Code 1983, is amended to read as follows:

1 2. a. Contracts shall provide for the ~~rate-of-tax-to-be~~  
2 ~~levied~~ amount to be contributed. They may, by mutual consent  
3 of the contracting parties, be terminated at any time. They  
4 may also be terminated by a majority of the voters represented  
5 by either of the contracting parties, voting on a proposition  
6 to terminate which shall be submitted by the governing body  
7 upon a written petition of qualified voters in a number not  
8 less than five percent of those who voted in the area for  
9 president of the United States or governor at the last general  
10 election.

11 Sec. 167. Section 358B.18, subsection 4, Code 1983, is  
12 amended by striking the subsection.

13 Sec. 168. Section 359.46, subsection 1, unnumbered  
14 paragraph 1, Code 1983, is amended to read as follows:

15 A township trustee while engaged in official business shall  
16 be compensated at an hourly rate established by the county  
17 board of supervisors. However, the county board of supervisors  
18 may establish a minimum daily pay rate for the time spent  
19 by a township trustee attending a scheduled meeting of township  
20 trustees. The compensation shall be paid ~~from~~ by the general  
21 ~~fund-of-the~~ county except:

22 Sec. 169. Section 359.46, subsection 2, Code 1983, is  
23 amended to read as follows:

24 2. In cases where their fees or compensation are not paid  
25 ~~from-the-general-fund-of~~ by the county, the trustees shall  
26 be paid by the party requiring their services. The trustees  
27 shall attach to the report of their proceedings a statement  
28 specifying their services, directing who shall pay the fees  
29 or compensation, and specifying the amount to be paid by each  
30 party. A party who makes advance payment for the services  
31 of the trustees may take legal action to recover the amount  
32 of the payment from the party who is directed to pay by the  
33 trustees unless the party entitled to recovery under this  
34 subsection is paid within ten days after a demand for  
35 reimbursement is made.

1     Sec. 170. Section 361.3, subsection 4, Code 1983, is  
2 amended to read as follows:

3     4. Request the county board of supervisors to conduct  
4 a referendum authorizing the levy and collection of a tax  
5 ~~as provided in section 331.421, subsection 12,~~ not to exceed  
6 two cents per acre on agricultural land in the county for  
7 the administration of an artificial weather modification  
8 program.

9     Sec. 171. Section 364.3, subsection 2, Code 1983, is  
10 amended to read as follows:

11     2. A city may not provide a penalty in excess of a one  
12 hundred dollar fine or in excess of thirty days imprisonment  
13 for the violation of an ordinance. An amount equal to ten  
14 percent of all fines collected by municipal corporations shall  
15 be remitted quarterly to the county treasurer of the county  
16 in which the municipal corporation is located ~~for deposit~~  
17 ~~in the county general fund.~~ However, one hundred percent  
18 of all fines collected by a city pursuant to section 321.236,  
19 subsection 1, shall be retained by the city.

20     Sec. 172. Section 368.21, Code 1983, is amended to read  
21 as follows:

22     368.21 SUPERVISION OF PROCEDURES. When an incorporation,  
23 discontinuance, or boundary adjustment is complete, the board  
24 shall supervise procedures necessary to carry out the proposal.  
25 In the case of an incorporation, the county commissioner of  
26 elections shall conduct an election for mayor and council  
27 of the city, who shall serve until their successors take  
28 office following the next regular city election. In the case  
29 of a discontinuance, the board shall publish two notices as  
30 provided in section 368.15 that it will receive and adjudicate  
31 claims against the discontinued city for a period of six  
32 months from the date of last notice, and shall cause necessary  
33 taxes to be levied against the property within the discontinued  
34 city to pay claims allowed. All records of a discontinued  
35 city shall be deposited with the county auditor of the county

1 designated by the board. Any remaining balances shall be  
2 deposited in the ~~general-fund-of-the~~ county treasury where  
3 the former city was located. In the case of boundary  
4 adjustments, the proper city officials shall carry out  
5 procedures necessary to implement the proposal.

6 Sec. 173. Section 422.65, subsection 2, Code 1983, is  
7 amended to read as follows:

8 2. Forty percent to the ~~general-fund-of-the~~ county from  
9 which the tax is collected.

10 Sec. 174. Section 422.100, Code 1983, is amended to read  
11 as follows:

12 422.100 ALLOCATION TO MONEYS AND CREDITS REPLACEMENT FUND  
13 IN EACH COUNTY. There is created a permanent fund in the  
14 office of the treasurer of state to be known as the "moneys  
15 and credits replacement fund". The director shall determine  
16 the percentage which the aggregate taxable value for the year  
17 1965 of the property described in and subject to taxation  
18 under section 429.2, Code 1966, owned or held by individuals,  
19 administrators, executors, guardians, conservators, trustees  
20 or an agent or nominee thereof, and the aggregate taxable  
21 value for the year 1965 of the property described in and  
22 subject to taxation under section 431.1, Code 1966, for the  
23 year 1965 but not subject to taxation under ~~said~~ that section  
24 for the year 1966, in each county bears to the total aggregate  
25 taxable value of such property reported from all of the  
26 counties in the state and shall certify the percentage for  
27 each county to the state comptroller prior to January 1, 1967.  
28 In July of each year, the state comptroller shall apply ~~said~~  
29 that percentage to the money ~~which shall have accumulated~~  
30 in the moneys and credits tax replacement fund prior to ~~such~~  
31 that July and ~~thereby~~ determine the amount ~~thereof~~ due to  
32 each county. The state comptroller shall draw warrants on  
33 the moneys and credits tax replacement fund in such amounts  
34 payable to the county treasurer of each county and transmit  
35 them. The county treasurer shall apportion these amounts

1 as follows: For the amounts received in January 1972, and  
2 all previously collected amounts, twenty percent to the county  
3 general fund, fifty percent to the school general fund, and  
4 the remaining thirty percent to cities and towns in the  
5 proportion that the taxable values for each city and town  
6 for 1965 of property subject to taxation in 1965 under sections  
7 429.2, Code 1966, and 431.1, Code 1966, is to the total of  
8 such taxable values for all cities and towns within the county;  
9 for the amounts received in January 1973, and all subsequently  
10 collected amounts, forty percent to the county ~~general-fund~~,  
11 and the remaining sixty percent to cities and towns in the  
12 proportion that the taxable values for each city and town  
13 for the year 1965 under sections 429.2 and 431.1, Code 1966,  
14 is to the total of such taxable values for all the cities  
15 and towns within the county.

16 Not later than December 31, 1973, the county auditor may  
17 file a certified statement with the state comptroller  
18 demonstrating errors made in calculating the aggregate taxable  
19 value for the year of 1965. The comptroller, upon verifying  
20 that an error was made, shall recalculate the amount payable  
21 to counties for the previous seven years, based upon the  
22 amounts which were available in the moneys and credits tax  
23 replacement fund in January of each year, and shall notify  
24 each county of its total overpayment or underpayment for the  
25 seven-year period. If a county has received an overpayment,  
26 it shall refund the overpayment to the comptroller for deposit  
27 in the moneys and credits tax replacement fund. The refund  
28 of an overpayment shall be made not later than December 31,  
29 1976. If a county has received an underpayment, the  
30 comptroller shall pay the amount of the underpayment to the  
31 county from the moneys and credits tax replacement fund, not  
32 later than January of 1977. ~~The refund-of-an-overpayment~~  
33 ~~shall-be-made-from-the-county-general-fund, and-the-amount~~  
34 ~~received-for-an-underpayment-shall-be-deposited-in-the-county~~  
35 ~~general-fund, but-the~~ board of supervisors shall distribute

1 thirty percent of the overpayment to cities and towns in the  
2 county in proportion to the corrected taxable values for each  
3 city and town for 1965.

4 Sec. 175. Section 422A.2, subsection 3, Code 1983, is  
5 amended to read as follows:

6 3. Moneys received by the ~~county~~ city from this fund  
7 shall be credited to the general fund of ~~such county~~ the  
8 city, subject to the provisions of subsection 4.

9 Sec. 176. Section 428A.8, unnumbered paragraph 2, Code  
10 1983, is amended to read as follows:

11 The county recorder shall deposit the remaining twenty-  
12 five percent of the receipts to the credit of the county  
13 ~~general fund~~.

14 Sec. 177. Section 430A.3, Code 1983, is amended to read  
15 as follows:

16 430A.3 LEVY. There is ~~hereby~~ imposed upon capital employed  
17 in the business of making loans or investments within the  
18 state of Iowa, as determined under ~~the provisions of~~ this  
19 chapter, a tax of five mills on each dollar of ~~such~~ capital;  
20 ~~such~~ the tax to be considered a tax upon moneys and credits  
21 of ~~such~~ the corporations which shall be levied by the board  
22 of supervisors, and placed upon the tax list and collected  
23 by the county treasurer. The amount collected in each taxing  
24 district in cities shall be apportioned twenty percent to  
25 the county ~~general fund~~, thirty percent to the city general  
26 fund, and fifty percent to the general fund of the state,  
27 and the amount collected in each taxing district outside of  
28 cities shall be apportioned fifty percent to the county ~~general~~  
29 ~~fund~~ and fifty percent to the general fund of the state.

30 The term "loans" ~~as used herein shall mean~~ means the lending  
31 of money to members of the general public upon other than  
32 real estate security. The term "investments" ~~as used herein~~  
33 ~~shall mean~~ means the discounting, purchasing, or otherwise  
34 acquiring notes, mortgages, sales contracts, debentures, or  
35 any other evidences of indebtedness, based upon other than

1 real estate security when such the investments are made in  
2 connection with loans made to members of the general public  
3 in the state of Iowa or in the course of any operations having  
4 as their effect the financing of business transactions within  
5 the state of Iowa resulting in the incurring of any  
6 indebtedness based upon security other than real estate  
7 security.

8 Sec. 178. Section 433.15, Code 1983, is amended to read  
9 as follows:

10 433.15 FAILURE TO FILE. In the event of the failure or  
11 refusal of any telephone or telegraph company, owning or  
12 operating any telephone or telegraph line not situated upon  
13 the right of way of a railway, to file the map required under  
14 ~~the provisions of~~ section 433.14, at the time and according  
15 to the conditions named, then the county auditor may cause  
16 the same map to be prepared by the county surveyor and the  
17 cost thereof of it shall, in the first place, be audited and  
18 paid by the board of supervisors of the county, ~~out of the~~  
19 ~~county fund,~~ and the amount ~~thereof~~ shall be by ~~said~~ the board  
20 levied as a special tax against ~~said~~ the company and the  
21 property of ~~said~~ the company, which shall be collected in  
22 the same manner as county taxes ~~and become a part of the~~  
23 ~~county fund.~~

24 Sec. 179. Section 434.19, Code 1983, is amended to read  
25 as follows:

26 434.19 FAILURE TO FILE. In the event of the failure or  
27 refusal of any railroad company to file the plats required  
28 under ~~the provisions of~~ section 434.18, at the time or  
29 according to the conditions named, then the county auditor  
30 may cause ~~the same~~ them to be prepared by the county surveyor  
31 and ~~the~~ their cost ~~thereof~~ shall, in the first place, be  
32 audited and paid by the board of supervisors ~~out of the county~~  
33 ~~fund,~~ and the amount ~~thereof~~ shall be ~~by said board~~ levied  
34 by the board as a special tax against ~~said~~ the company and  
35 the property of ~~said~~ the company, which shall be collected

1 as county taxes ~~and when collected be paid into the county~~  
2 fund.

3 Sec. 180. Section 441.68, Code 1983, is amended to read  
4 as follows:

5 441.68 COLLECTION OR ASSESSMENT OF COSTS. The auditor  
6 shall at the same time assess the amount pro rata by area  
7 upon the several subdivisions of the tract, lot or parcel  
8 so subdivided, and it shall be collected in the same manner  
9 as general taxes, ~~and shall go to the general county fund.~~

10 Sec. 181. Section 445.52, Code 1983, is amended to read  
11 as follows:

12 445.52 INTEREST AND PENALTIES--APPORTIONMENT--COMPENSATION  
13 OF COLLECTORS. The interest and penalty on delinquent taxes  
14 collected shall be apportioned to ~~and become a part of the~~  
15 ~~general fund of~~ the county, and the amount allowed as  
16 compensation to delinquent tax collectors shall be paid ~~from~~  
17 said fund by the county.

18 Sec. 182. Section 446.7, unnumbered paragraph 2, Code  
19 1983, is amended to read as follows:

20 Property of municipal and political subdivisions of the  
21 state of Iowa and property held by a city or county agency  
22 or the Iowa housing finance authority for use in an Iowa  
23 homesteading project, shall not be offered or sold at tax  
24 sale and a tax sale of that property shall be void from its  
25 inception. When delinquent taxes are owing against property  
26 owned or claimed by any municipal or political subdivision  
27 of the state of Iowa, or property held by a city or county  
28 agency or the Iowa housing finance authority for use in an  
29 Iowa homesteading project, the treasurer shall give notice  
30 to the governing body of the agency, subdivision or authority  
31 which shall then pay the amount of the due and delinquent  
32 taxes ~~from its general fund.~~ If the governing body fails  
33 to pay the taxes, the board of supervisors shall abate the  
34 taxes as provided in chapters 332, 427 and 445 and section  
35 569.8.

1 Sec. 183. Section 455.50, unnumbered paragraph 2, Code  
2 1983, is amended to read as follows:

3 Such assessments against primary highways and other state-  
4 owned lands under the jurisdiction of the state department  
5 of transportation shall be paid by the state department from  
6 the primary road fund on due certification of the amount by  
7 the county treasurer to ~~said~~ the department, and against all  
8 secondary roads and other county owned lands under the  
9 jurisdiction of the board of supervisors, from ~~the-secondary~~  
10 ~~road-construction-fund-or-from-the-secondary-road-maintenance~~  
11 ~~fund,-or-from-both-of-said~~ county funds.

12 Sec. 184. Section 455.118, unnumbered paragraph 1, Code  
13 1983, is amended to read as follows:

14 When ~~such~~ a levee, ditch, drain, or change of any natural  
15 watercourse crosses a public highway, necessitating moving  
16 or building or rebuilding any secondary road bridge upon,  
17 or ditch or drain crossing ~~such~~ the road, the board of  
18 supervisors shall move, build, or rebuild ~~the-same~~ it, paying  
19 the costs and expenses ~~thereof~~, including construction,  
20 maintenance, repair and improvement costs, from the ~~secondary~~  
21 ~~road-fund~~ county funds.

22 Sec. 185. Section 455.164, Code 1983, is amended to read  
23 as follows:

24 455.164 PRELIMINARY EXPENSES--HOW PAID. If the proposed  
25 district is all in one county, the board of supervisors ~~is~~  
26 ~~authorized-to~~ may pay all necessary preliminary expenses in  
27 connection ~~therewith-from-the-general-fund-of-the-county~~ with  
28 the district. If it extends into other counties, the boards  
29 of the respective counties ~~are-authorized-to-pay-from-the~~  
30 ~~general-fund-thereof,-such~~ may pay a proportion of ~~said~~ the  
31 expenses as the work done or expenses created in each county  
32 bears to the whole amount of work done or expenses created.  
33 ~~Said~~ The amounts shall be ascertained and reported by the  
34 engineer in charge of the work and be approved by the  
35 respective boards which shall, as soon as paid, charge the

1 amount to ~~said~~ the district ~~in-favor-of-the-general-fund-of~~  
2 ~~the-counties~~, as their ~~interest~~ interests may appear, as soon  
3 as the ~~said~~ the district is established. If ~~said~~ the district  
4 ~~shall~~ is not be established, the ~~said~~ amounts shall be  
5 collected upon the bond or bonds of the petitioners.

6 Sec. 186. Section 460.7, Code 1983, is amended to read  
7 as follows:

8 460.7 ADVANCED PAYMENTS. The board on construction of  
9 ~~such~~ the improvement may advance ~~out-of-the-secondary-road~~  
10 ~~construction-fund-of-the-secondary-road-maintenance-fund,~~  
11 ~~or-out-of-both-of-said-funds~~ that portion to be collected  
12 by special assessment, the amount so advanced to be replaced  
13 ~~in-said-road-funds~~ as the first special assessments are  
14 collected. The board may in lieu of making ~~such~~ advancements,  
15 issue warrants to be known as "Drainage Warrants", ~~said~~ the  
16 warrants to bear interest at a rate not exceeding that  
17 permitted by chapter 74A payable annually from the date of  
18 issue and to be paid out of the special assessments levied  
19 ~~therefor~~, when ~~the-same~~ they are collected.

20 Sec. 187. Section 460.8, subsection 2, Code 1983, is  
21 amended to read as follows:

22 2. On account of the secondary road system, ~~may-be~~ is  
23 payable from ~~the-secondary-road-construction-fund,-or-from~~  
24 ~~the-secondary-road-maintenance-fund,-or-from-both-of-said~~  
25 county funds.

26 Sec. 188. NEW SECTION. 467B.9 TAX LEVY. The county  
27 board of supervisors may annually levy a tax not to exceed  
28 six and three-fourths cents per thousand dollars of assessed  
29 value of all agricultural lands in the county, to be used  
30 for flood and erosion control, including acquisition of land  
31 or interests in land, and repair, alteration, maintenance,  
32 and operation of works of improvement on lands under the  
33 control or jurisdiction of the county as provided in this  
34 chapter.

35 Sec. 189. Section 533.24, unnumbered paragraph 2, Code

1 1983, is amended to read as follows:

2     The moneys and credits tax on credit unions is hereby  
3 imposed at a rate of five mills on each dollar of the legal  
4 and special reserves which are required to be maintained by  
5 the credit union under section 533.17, and shall be levied  
6 by the board of supervisors, and placed upon the tax list  
7 and collected by the county treasurer, except that an exemption  
8 shall be given to each credit union in the amount of forty  
9 thousand dollars. The amount collected in each taxing district  
10 within a city shall be apportioned twenty percent to the  
11 county ~~general-fund~~, thirty percent to the city general fund,  
12 and fifty percent to the general fund of the state, and the  
13 amount collected in each taxing district outside of cities  
14 shall be apportioned fifty percent to the county ~~general-fund~~  
15 and fifty percent to the general fund of the state. The  
16 moneys and credits tax shall be collected at the location  
17 of the credit union as shown in its articles of incorporation.

18     Sec. 190. Section 556B.1, subsection 2, Code 1983, is  
19 amended to read as follows:

20     2. The real property owner or possessor shall notify the  
21 sheriff of the county where the real property is located of  
22 the removal of the motor vehicle or other personal property.  
23 If the owner of the motor vehicle or other personal property  
24 can be determined, ~~he~~ the owner shall be notified of the  
25 removal by the sheriff by certified mail, return receipt  
26 requested. If ~~such~~ the owner cannot be identified, notice  
27 by one publication in one newspaper of general circulation  
28 in the area where the personal property was parked or placed  
29 ~~shall-be~~ is sufficient to meet all notice requirements under  
30 this section. If the personal property has not been reclaimed  
31 by the owner within six months after notice has been effected,  
32 it may be sold by the sheriff at public or private sale.  
33 The net proceeds after deducting the cost of the sale shall  
34 be applied to the cost of removal and storage of the property,  
35 and the remainder, if any, shall be paid to the county

1 treasurer ~~for the use and benefit of the county general fund.~~

2 Sec. 191. Section 566.16, unnumbered paragraph 1, Code  
3 1983, is amended to read as follows:

4 Before any part of the principal may be so invested or  
5 used, the county, city, board of trustees of ~~cities~~ a city  
6 to whom the management of a municipal cemeteries cemetery  
7 has been transferred by ordinance, or civil township shall,  
8 by resolution, accept the donation or bequest, and that portion  
9 of cemetery lot sales or permanent charges made against  
10 cemetery lots which is to be used for perpetual care of  
11 cemetery lots, and, by resolution, shall provide for the  
12 payment of interest annually to the appropriate fund specified  
13 ~~in section 331-426, subsection 8,~~ or to the cemetery  
14 association, or to the person having charge of the cemetery,  
15 to be used in caring for or maintaining the individual property  
16 of the donor in the cemetery, or lots which have been sold  
17 if provision was made for perpetual care, all in accordance  
18 with the terms of the donation or bequest, or the terms of  
19 the sale or purchase of a cemetery lot.

20 Sec. 192. Section 567.10, Code 1983, is amended to read  
21 as follows:

22 567.10 ESCHEAT. If the court finds that the land in  
23 question has been acquired in violation of this chapter or  
24 that the land has not been converted to the purpose other  
25 than farming within five years as provided for in this chapter,  
26 the court shall declare the land escheated to the state.  
27 When escheat is decreed by the court, the clerk of court shall  
28 notify the governor that the title to the real estate is  
29 vested in the state by decree of the court. Any real estate,  
30 the title to which is acquired by the state under ~~the~~  
31 ~~provisions of~~ this chapter, shall be sold in the manner  
32 provided by law for the foreclosure of a mortgage on real  
33 estate for default of payment, the proceeds of the sale shall  
34 be used to pay court costs, and the remaining funds, if any,  
35 shall be paid to the person divested of the property but only

1 in an amount not exceeding the actual cost paid by the person  
2 for that property. Proceeds remaining after the payment of  
3 court costs and the payment to the person divested of the  
4 property shall become a part of the ~~general-fund~~ funds of  
5 the county or counties in which the land is located, in  
6 proportion to the part of the land in each county.

7 Sec. 193. Section 583.6, Code 1983, is amended to read  
8 as follows:

9 583.6 DUTY OF COUNTY TREASURER--RIGHT OF GUEST. The  
10 balance received by the county treasurer under section 583.5  
11 shall be credited ~~by-him~~ to the ~~general-fund-of-the~~ county,  
12 subject to a right of the guest, or ~~his~~ the guest's  
13 representative, to reclaim ~~the-same~~ it at any time within  
14 three years from the date of deposit with the county treasurer.

15 Sec. 194. Section 598.16, unnumbered paragraph 5, Code  
16 1983, is amended to read as follows:

17 The costs of ~~any-such~~ conciliation procedures shall be  
18 paid in full or in part by the parties and taxed as court  
19 costs; however, if the court determines that ~~sueh~~ the parties  
20 will be unable to pay the costs without prejudicing their  
21 financial ability to provide themselves and any minor children  
22 with economic necessities, ~~sueh~~ the costs may be paid in full  
23 or in part ~~from-the-court-expense-fund~~ by the county.

24 Sec. 195. Section 602.34, unnumbered paragraph 1, Code  
25 1983, is amended to read as follows:

26 The individuals who were municipal court clerks and bailiffs  
27 on June 30, 1973, and who were municipal court deputy clerks  
28 and deputy bailiffs on that date, may as deputies of the  
29 district court clerks and sheriffs be suspended, demoted,  
30 or discharged by the district court clerks and sheriffs only  
31 for neglect of duty, disobedience of orders, misconduct, or  
32 failure to properly perform duties, by pursuing the procedure  
33 provided by sections 400.19 to 400.26 and in these cases the  
34 district court clerk or sheriff shall be deemed to be the  
35 person having the appointing power, the county auditor shall

1 perform the functions of the mayor or city manager, the board  
2 of supervisors shall perform the functions of the civil service  
3 commission, and the county attorney shall perform the functions  
4 of the city attorney or solicitor. A municipal court bailiff  
5 or deputy bailiff who on June 30, 1973, is a member of the  
6 retirement system provided by chapter 411 shall continue to  
7 be ~~such~~ a member ~~thereafter~~; and that chapter shall continue  
8 to apply to ~~them~~ that person notwithstanding this chapter,  
9 with the appropriate county deducting from ~~his~~ the person's  
10 compensation ~~his~~ the person's contributions to the retirement  
11 fund and the county contributing the public's portion to ~~such~~  
12 the fund out-of-the-court-expense-fund notwithstanding any  
13 other provision of law.

14 Sec. 196. Section 602.42, subsection 3, Code 1983, is  
15 amended to read as follows:

16 3. A member of a judicial magistrate nominating commission  
17 shall be reimbursed for actual and necessary expenses  
18 reasonably incurred in the performance of official duties.  
19 Reimbursements shall be payable ~~out-of-the-court-expense-fund~~  
20 ~~of~~ by the county in which the member serves, upon certification  
21 of ~~such~~ the expenses to the county auditor by the district  
22 court clerk. Each judicial district may make rules under  
23 R.C.P. 372 to provide for the administration of this  
24 subsection.

25 Sec. 197. Section 602.55, Code 1983, is amended to read  
26 as follows:

27 602.55 FUNDS, REPORTS. Each month each judicial magistrate  
28 and district associate judge shall file with the clerk of  
29 the district court of the proper county a sworn, itemized  
30 statement of all cases disposed of and all funds received  
31 and disbursed per case, and at least monthly shall remit to  
32 the clerk all funds received. The clerk shall provide adequate  
33 clerical assistance to judicial magistrates and district  
34 associate judges to carry out this section. The clerk shall  
35 remit ninety percent of all fines and forfeited bail received

1 from a magistrate or district associate judge to the city  
2 that was the plaintiff in any action, shall remit to the city  
3 ninety percent of all fines and forfeited bail received for  
4 improper use of handicapped parking spaces in violation of  
5 section 601E.6, subsection 2, when the violations occurred  
6 within the city, shall remit all fines and forfeited bail  
7 received from a magistrate or district associate judge for  
8 violation of a county ordinance except an ordinance relating  
9 to vehicle speed or weight restrictions, to the county  
10 treasurer of the county that was the plaintiff in any action  
11 ~~for deposit in the general fund of the county~~, and shall  
12 provide that city or county with a statement showing the total  
13 number of the cases, the total of all fines and forfeited  
14 bail collected and the total of all cases dismissed. However,  
15 if a county ordinance provides a penalty for a violation which  
16 is also penalized under state law, all fines and forfeited  
17 bail collected for the violation of that ordinance shall be  
18 deposited in the school fund. The clerk shall remit the  
19 remaining ten percent of city fines and forfeited bail to  
20 the county treasurer ~~for deposit in the county general fund~~.  
21 The clerk shall remit to the treasurer of the county, for  
22 the benefit of the school fund, all other fines and forfeited  
23 bail received from a magistrate. All fees and costs for the  
24 filing of a complaint or information or upon forfeiture of  
25 bail received from a magistrate shall be remitted monthly  
26 by the clerk as follows:

27 1. One-half to the treasurer of state to be credited to  
28 the general fund of the state.

29 2. One-third to the county treasurer ~~to be credited to~~  
30 ~~the general fund of the county~~.

31 3. One-sixth to the treasurer of state to be credited  
32 to the judicial retirement fund created in section 605A.4.

33 Sec. 198. Section 622.93, Code 1983, is amended to read  
34 as follows:

35 622.93 APPLICABILITY IN POLK-COUNTY CERTAIN COUNTIES.

1 Proof of the publication of the filing in the district court  
2 of the petitions as provided for in section 618.13 and a  
3 charge on the basis of one dollar for each petition shall  
4 be made once each month by the publisher, presented to the  
5 clerk of the district court for verification and approval,  
6 and filed with the county auditor to be presented to the board  
7 of supervisors, which shall order the claim for ~~such~~ the  
8 publications paid ~~from the fund specified in section 331-426,~~  
9 ~~subsection-9.~~

10 Sec. 199. Section 622B.7, Code 1983, is amended to read  
11 as follows:

12 622B.7 FEE. An interpreter appointed under this chapter  
13 is entitled to a reasonable fee and expenses as determined  
14 by the rules applying to that proceeding. This schedule shall  
15 be furnished to all courts and administrative agencies and  
16 maintained by them. If the interpreter is appointed by the  
17 court, the fee and expenses shall be paid ~~out-of-the-court~~  
18 ~~expense-fund~~ by the county and if the interpreter is appointed  
19 by an administrative agency, the fee and expenses shall be  
20 paid out of funds available to the administrative agency.  
21 If a hearing impaired person is not a party to the action,  
22 the fees and expenses of an interpreter shall be charged to  
23 costs.

24 Sec. 200. Section 693.4, Code 1983, is amended to read  
25 as follows:

26 693.4 DUTY OF SUPERVISORS TO INSTALL--COSTS. ~~It shall~~  
27 ~~then-be-the-duty-of-the~~ The board of supervisors of each  
28 county ~~to shall~~ install in the office of the sheriff, ~~such~~  
29 a radio receiving set, and a set in at least one motor vehicle  
30 used by the sheriff, for use in connection with ~~said~~ the state  
31 radio broadcasting system. The board of supervisors ~~of-any~~  
32 ~~county~~ may install as many additional ~~such~~ radio receiving  
33 sets as ~~may-be-deemed~~ it deems necessary. ~~The cost-of-such~~  
34 ~~radio-receiving-sets-and-the-cost-of-installation-thereof~~  
35 ~~shall-be-paid-from-the-general-fund-of-the-county.~~

1 Sec. 201. Section 805.6, subsection 3, Code 1983, is  
2 amended to read as follows:

3 3. Supplies of the uniform citation and complaint for  
4 municipal corporations and county agencies shall be paid for  
5 ~~out-of-the-court-expense-fund-of~~ by the county. Supplies  
6 of the uniform citation and complaint for all other agencies  
7 shall be paid for out of the budget of the agency concerned.

8 Sec. 202. Section 809.6, subsections 1 and 2, Code 1983,  
9 are amended to read as follows:

10 1. FORFEITURE. Unless otherwise specified by law, the  
11 magistrate shall order the immediate destruction of all  
12 forfeited property of an illegal nature or character. ~~When~~  
13 If the forfeited property is not of an illegal nature or  
14 character, the magistrate shall order all ~~such~~ the property  
15 or the proceeds of its sale to be ~~applied~~ delivered to the  
16 ~~court-fund~~ treasurer of the county.

17 2. NO CLAIMANT. ~~Where~~ If there is no claimant or ~~where~~  
18 if the right to possession cannot be determined, nonperishable  
19 property shall be held for a period of six months from the  
20 date of filing of the return, pending claim. ~~Thereafter,~~  
21 After six months the magistrate or other officer having the  
22 property in ~~his-ex-her~~ custody shall, on payment of the  
23 necessary expenses incurred for its preservation, deliver  
24 it to the treasurer of the county, ~~-to-be-credited-to-the-court~~  
25 fund.

26 Sec. 203. Section 819.3, unnumbered paragraph 1, Code  
27 1983, is amended to read as follows:

28 A witness named in an order described in section 819.2  
29 ~~shall-be~~ is entitled to ten cents per mile for each mile  
30 traveled by the most direct route to and from the proceedings  
31 the witness is required to attend, and ~~shall~~ is also be  
32 entitled to ten dollars per day for each day spent in such  
33 travel or in attending the proceedings as a witness. ~~Such~~  
34 ~~amounts-shall,-upon-proper-claim-being-made,-be-paid-from~~  
35 ~~the-court-expense-fund-of-the-county.~~

1 Sec. 204. Section 906.17, Code 1983, is amended to read  
2 as follows:

3 906.17 ALLEGED PAROLE VIOLATORS--REIMBURSEMENT TO COUNTIES  
4 FOR TEMPORARY CONFINEMENT. The division of adult corrections  
5 shall reimburse a county for the temporary confinement of  
6 alleged parole violators. The amount to be reimbursed shall  
7 be determined by multiplying the number of days so confined  
8 by the average daily cost of confining a person in the county  
9 facility as negotiated by the department. Payment shall be  
10 made upon submission of a voucher executed by the sheriff  
11 and approved by the director of the division of adult  
12 corrections. ~~The money shall be deposited in the county~~  
13 ~~general fund to be credited to the jail account.~~

14 Sec. 205. Section 911.3, Code 1983, is amended to read  
15 as follows:

16 911.3 DISPOSITION OF SURCHARGE. When a court assesses  
17 a surcharge under section 911.2, the clerk of the district  
18 court shall transmit ninety percent of the surcharge collected  
19 to the treasurer of state by the fifteenth day of the following  
20 month. The treasurer of state shall deposit the money in  
21 the general fund of the state. The clerk of the district  
22 court shall transmit ten percent of the surcharge to the  
23 county treasurer ~~for deposit in the county court expense fund~~  
24 or shall remit ten percent of the surcharge to the city that  
25 was the plaintiff in any action for deposit in the general  
26 fund of the city.

27 Sec. 206. Sections 11.22, 24.25, 164.28, 165.22, 165.23,  
28 165.25, 165.30, 165.31, 165.34, 174.13, 231.13, 331.421 through  
29 331.429, 331.509, 333A.6, chapter 344, and sections 345.1,  
30 and 441.12, Code 1983, are repealed.

31 Sec. 207. Funds remaining in the county indemnification  
32 fund existing prior to the effective date of this Act are  
33 transferred to the county indemnification fund created under  
34 section 331.404.

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EXPLANATION

1 The bill amends portions of the county home rule Act which  
2 relate to county finances, and provides coordinating amendments  
3 to the Code.

4 Sections 1, 4, and 22 provide for the appropriate place-  
5 ment of the new sections. The bill creates new numbered  
6 sections to be added to chapter 331, some of which replace  
7 present sections 331.421 through 331.429. The new numbered  
8 sections are sometimes referred to in other sections.

9 Sections 2 and 3 relate to annual reports and the county  
10 indemnification fund, which is moved to this part because  
11 it is a state, rather than a county, fund. An annual finan-  
12 cial report, prepared in compliance with generally accepted  
13 accounting principles, is to be submitted to the auditor of  
14 state and the county finance committee as a substitute for  
15 the annual financial report required under current law.

16 Sections 5 through 14 consolidate county levies and funds.  
17 Current statutory county funds are consolidated into four  
18 new funds, including:

19 1. A debt service fund for the payment of principal and  
20 interest on general obligation bonds.

21 2. A secondary road fund, as provided in current law.

22 3. A rural services fund which combines the current  
23 statutory funds for which property taxes are levied on all  
24 unincorporated areas in the county.

25 4. A general fund which combines the current statutory  
26 funds for which property taxes are levied on a countywide  
27 basis.

28 The proposed consolidation would eliminate the current  
29 statutory funds which are combined into the four new funds.  
30 However, certain taxes levied on a special basis, such as  
31 those for brucellosis and tuberculosis eradication, weather  
32 modification, agricultural extension, and flood and erosion  
33 control would continue to be separately levied.

34 The separate tax levies associated with the statutory funds  
35 consolidated into the general fund and rural services fund

1 are eliminated and new tax levies are established for general  
2 county services and rural county services. The basic levy  
3 for general services is \$3.50 per thousand and for rural  
4 services, \$3.95 per thousand. The secondary road fund does  
5 not have a separate levy but an amount equal to \$.16 7/8 per  
6 thousand from the general fund and other amounts from the  
7 rural services fund may be transferred to the secondary road  
8 fund, and it will continue to receive moneys from the state  
9 road use tax fund and other sources. The debt service fund  
10 and supplemental levies are unaffected by these limitations.

11 A supplemental levy is authorized for the part of each  
12 of these funds presently subject to a limit on purposes but  
13 unlimited as to dollars.

14 Two "escape valves" from the basic property tax levy  
15 limitations are provided:

16 1. A special levy election permitting each county's voters  
17 to approve or disapprove additional property tax levies in  
18 excess of the limits. This provision is currently in the  
19 law.

20 2. A levy of additional taxes, if "unusual circumstances"  
21 are shown to exist. This provision is similar to existing  
22 law except that the state appeal board is not required to  
23 approve the levy but the notice of budget hearing must explain  
24 it.

25 Sections 15 through 21 add accounting and budgeting require-  
26 ments to chapter 331 to replace those in the present Code.  
27 The budgeting requirements are similar to those for cities.

28 Sections 23 through 26 relate to current and noncurrent  
29 debt, and are placed after the bonding provisions in chapter  
30 331 as a new part 5 of division IV. Section 23 and subsection  
31 2 of section 25 are moved to this location from another part  
32 of chapter 331. Interfund loans and other forms of short-  
33 term debt are authorized. Long-term debt in a form other  
34 than bonds is authorized for certain purposes, with  
35 requirements for public notice and hearing.

1 Sections 27 through 207 are coordinating amendments, many  
2 of which strike a reference to one of the county funds now  
3 consolidated in sections 11 and 12.

4 Section 29 relates to the auditor of state's authority  
5 to prescribe uniform forms for counties, which will now be  
6 a responsibility of the county finance committee.

7 Sections 30 through 35 conform chapter 24 of the Code to  
8 this bill by deleting counties from its coverage except for  
9 parts of chapter 24 which relate to the county as a "certifying  
10 or levying board". Most of the budgeting provisions in chapter  
11 24 are replaced by budget requirements in this bill.

12 Some of the coordinating amendments insert authorization  
13 for an appropriation in lieu of authorization for a levy.

14 Section 74 creates the brucellosis and tuberculosis  
15 eradication fund in lieu of the two separate funds in chap-  
16 ter 164 and 165 of the Code. This fund is administered at  
17 the state level.

18 Section 155 amends chapter 333A which establishes the  
19 county finance committee, and section 205 repeals the  
20 committee's sunset provision.

21 Section 206 lists the sections and chapters to be repealed  
22 and section 207 is a temporary section to accomplish the  
23 transition of funds in the county indemnification fund, which  
24 is a fund held at the state level.

25 The bill takes effect July 1 following its enactment.

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- 1 Amend Senate File 274 as follows:  
2 1. Page 11, line 21, by inserting after the word  
3 and figure "subsection 1" the words and figure "and  
4 section 331.554".  
5 2. Page 12, line 21, by inserting after the word  
6 "law" the words and figures "including but not limited  
7 to sections 306.15, 309.52, 311.23, 311.29, and  
8 313.28".  
9 3. Page 13, by striking line 12 and inserting  
10 in lieu thereof the following: "309.52, 311.7, 311.23,  
11 313A.23, 316.14, 321.426, 455.50, 455.118, 460.7,  
12 and 460.8, or other".  
13 4. Page 15, line 1, by inserting after the word  
14 "auditor" the words "or other official designated  
15 by the board".  
16 5. Page 15, line 9, by inserting after the word  
17 "auditor" the words "or other designated official".  
18 6. Page 15, line 34, by inserting after the word  
19 "courthouse" the words "or other places designated  
20 by the board".  
21 7. Page 52, by striking lines 17 through 23 and  
22 inserting in lieu thereof the following: ~~raised~~  
23 transferred or provided during the prior calendar  
24 fiscal year pursuant to section 331-425, subsection  
25 77-paragraph-"a", subparagraphs-(1)-(3)-and-(4)  
26 331.429, subsection 1, paragraphs a, b, and d, are  
27 at least seventy-five percent of the maximum funds  
28 the county could have raised transferred in the prior  
29 calendar fiscal year pursuant to section 331-422,  
30 subsections-12-and-13 331.429, subsection 1, paragraphs  
31 a and b."  
32 8. By striking page 54, line 29 through page 55,  
33 line 4, and inserting in lieu thereof the following:  
34 "8. ~~Beginning July 1, 1981, and each subsequent~~  
35 ~~year, the~~ The treasurer of state, before making any  
36 allotments to counties under this section, shall  
37 reduce the allotment to any county for the secondary  
38 road fund by an amount by which the total funds that  
39 the county ~~raised transferred or provided~~ during the  
40 prior calendar fiscal year under section 331-425,  
41 subsection-77-paragraph-"a", subparagraphs-(1)-(3)  
42 and-(4) 331.429, subsection 1, paragraphs a, b, and  
43 d, are less than seventy-five percent of the maximum  
44 funds that the county could have raised transferred  
45 in the prior calendar fiscal year under section  
46 331-422, subsections-12-and-13 331.429, subsection  
47 1, paragraphs a and b."  
48 9. Page 67, line 1, by striking the word "as".  
49 10. Page 87, line 28, by striking the figure  
50 "174.13,".

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1 11. Page 87, by inserting after line 34 the  
2 following:  
3 "Sec. 208. Notwithstanding sections 108 and 116  
4 of this Act, in the first year following the effective  
5 date of this Act the county and the treasurer of state  
6 shall compare the amounts raised under section 331.425,  
7 subsection 7, paragraph "a", subparagraphs (1), (3),  
8 and (4) of the 1983 Code with the amounts which could  
9 have been raised under section 331.422, subsections  
10 12 and 13 of the 1983 Code, in determining expenditures  
11 or allotments of funds."

S-3464 FILED  
APRIL 7, 1983

BY COMMITTEE ON WAYS & MEANS  
EMIL J. HUSAK, VICE CHAIR

SENATE FILE 274

S-3229

1 Amend Senate File 274 as follows:  
2 1. Page 12, line 16, by inserting after the word  
3 "fund" the words "not to exceed in any year the dollar  
4 equivalent of a tax of three dollars and three hundred  
5 seventy-five thousands of a cent per thousand dollars  
6 of assessed value on all taxable property not located  
7 within the corporate limits of a city in the county".

S-3229 FILED  
MARCH 15, 1983

BY COMMITTEE ON LOCAL GOVERNMENT  
ALVIN V. MILLER, CHAIR

S-3659

1 Amend Senate File 274 as follows:

2 1. Page 11, line 21, by inserting after the word  
3 and figure "subsection 1" the words and figure "and  
4 section 331.554".

5 2. Page 12, line 16, by inserting after the word  
6 "fund" the words "not to exceed in any year the dollar  
7 equivalent of a tax of three dollars and three-eighths  
8 cents per thousand dollars of assessed value on all  
9 taxable property not located within the corporate  
10 limits of a city in the county".

11 3. Page 12, line 21, by inserting after the word  
12 "law" the words and figures "including but not limited  
13 to sections 306.15, 309.52, 311.23, 311.29, and  
14 313.28".

15 4. Page 13, line 11, by striking the word "section"  
16 and inserting in lieu thereof the word "sections".

17 5. Page 13, by striking line 12 and inserting  
18 in lieu thereof the following: "309.52, 311.7, 311.23,  
19 313A.23, 316.14, 321.426, 455.50, 455.118, 460.7,  
20 and 460.8, or other".

21 6. Page 14, line 32, by striking the word and  
22 figure "January 1" and inserting in lieu thereof the  
23 word and figure "January 15".

24 7. Page 15, line 1, by inserting after the word  
25 "auditor" the words "or other official designated  
26 by the board".

27 8. Page 15, line 9, by inserting after the word  
28 "auditor" the words "or other designated official".

29 9. Page 15, line 34, by inserting after the word  
30 "courthouse" the words "or other places designated  
31 by the board".

32 10. Page 18, line 19, by striking the letter "a"  
33 and inserting in lieu thereof the figure "1".

34 11. Page 18, line 20, by striking the letter "b"  
35 and inserting in lieu thereof the figure "2".

36 12. Page 18, line 21, by striking the letter "c"  
37 and inserting in lieu thereof the figure "3".

38 13. Page 23, by striking line 3 and inserting  
39 in lieu thereof the following:

40 "24.22 TRANSFER OF ACTIVE FUNDS--POOR-FUND. Upon  
41 the ap-".

42 14. Page 25, line 1, by striking the word "co-  
43 operate" and inserting in lieu thereof the words "ee-  
44 operate cooperate".

45 15. Page 25, line 11, by striking the word "co-  
46 ordinator" and inserting in lieu thereof the word  
47 "ee-ordinator coordinator".

48 16. Page 25, line 14, by striking the word "co-  
49 ordinator" and inserting in lieu thereof the words  
50 "ee-ordinator coordinator".

1 17. Page 25, line 15, by striking the word "co-  
2 ordination" and inserting in lieu thereof the words  
3 "~~co-ordination~~ coordination".

4 18. Page 25, line 19, by striking the word "co-  
5 ordinator" and inserting in lieu thereof the words  
6 "~~co-ordinator~~ coordinator".

7 19. Page 25, line 22, by striking the word "co-  
8 ordinated" and inserting in lieu thereof the words  
9 "~~co-ordinated~~ coordinated".

10 20. Page 26, line 9, by striking the word "co-  
11 ordinator" and inserting in lieu thereof the words  
12 "~~co-ordinator~~ coordinator".

13 21. Page 28, by striking lines 9 through 18 and  
14 inserting in lieu thereof the following:

15 "66.23 EFFECT OF DISMISSAL. If the petition be  
16 for removal is dismissed ~~on-final-hearing-on-the~~  
17 ~~merits~~, the defendant shall have ~~judgment-against~~  
18 ~~the-state, if-the-action-was-instituted-by-the-attorney~~  
19 ~~general, and-against-the-county, city-or-other~~  
20 ~~subdivision-of-the-state-if-the-action-is-otherwise~~  
21 ~~instituted, be reimbursed~~ for the reasonable and  
22 necessary expenses incurred by the defendant in making  
23 his a defense, including a reasonable attorney-fee,  
24 ~~to-be-fixed~~ attorney's fees, as determined by the  
25 court ~~or-judge~~. If the petition for removal is filed  
26 by the attorney general, the state shall pay the  
27 expenses. If the petition for removal is filed by  
28 the county attorney or special prosecutor, the expenses  
29 shall be paid by the political subdivision of the  
30 state represented by the county attorney or special  
31 prosecutor. Such The".

32 22. Page 34, line 8, by striking the word  
33 "INSTITUTIONAL" and inserting in lieu thereof the  
34 words "~~INSTITUTIONAL~~ COUNTY".

35 23. Page 39, line 4, by inserting after the word  
36 "value." the following: "A society may meet the  
37 requirement of owning or leasing land, buildings,  
38 and improvements through ownership by a joint entity  
39 under chapter 28E, of which the society is a part."

40 24. Page 52, by striking lines 17 through 23 and  
41 inserting in lieu thereof the following: ~~raised~~  
42 ~~transferred or provided~~ during the prior ~~calendar~~  
43 ~~fiscal~~ year pursuant to section ~~331.425, subsection~~  
44 ~~7, paragraph "a", subparagraphs (1), (3) and (4)~~  
45 ~~331.429, subsection 1, paragraphs a, b, and d, are~~  
46 at least seventy-five percent of the maximum funds  
47 the county could have ~~raised~~ transferred in the prior  
48 ~~calendar~~ fiscal year pursuant to section ~~331.422,~~  
49 ~~subsections 12 and 13~~ 331.429, subsection 1, paragraphs  
50 a and b."

1 25. By striking page 54, line 29 through page  
2 55, line 4, and inserting in lieu thereof the  
3 following:

4 "8. ~~Beginning July 1, 1981, and each subsequent~~  
5 ~~year, the~~ The treasurer of state, before making any  
6 allotments to counties under this section, shall  
7 reduce the allotment to any county for the secondary  
8 road fund by an amount by which the total funds that  
9 the county ~~raised transferred or provided~~ during the  
10 prior ~~calendar~~ fiscal year under section ~~331.425,~~  
11 ~~subsection 7, paragraph "a", subparagraphs (1), (3)~~  
12 ~~and (4)~~ 331.429, subsection 1, paragraphs a, b, and  
13 d, are less than seventy-five percent of the maximum  
14 funds that the county could have raised transferred  
15 in the prior calendar fiscal year under section  
16 ~~331.422, subsections 12 and 13~~ 331.429, subsection  
17 1, paragraphs a and b."

18 26. Page 57, line 16, by striking the word "of"  
19 and inserting in lieu thereof the word "of".

20 27. Page 58, line 4, by striking the word "order"  
21 and inserting in lieu thereof the word "order,".

22 28. Page 63, line 19, by striking the word "only"  
23 and inserting in lieu thereof the word "only".

24 29. Page 63, line 19, by inserting after the word  
25 "subparagraph" the word "only".

26 30. Page 66, line 21, by inserting after the word  
27 "January" the words "which is not a Saturday, Sunday,  
28 or holiday".

29 31. Page 67, line 1, by striking the word "as".

30 32. Page 67, line 18, by inserting after the word  
31 "~~such~~" the word "purpose".

32 33. Page 78, line 20, by striking the word "the"  
33 and inserting in lieu thereof the word "~~the~~".

34 34. Page 87, line 28, by striking the figure  
35 "174.13,".

36 35. Page 87, by inserting after line 34 the  
37 following:

38 "Sec. 208. Notwithstanding sections 108 and 116  
39 of this Act, in the first year following the effective  
40 date of this Act the county and the treasurer of state  
41 shall compare the amounts raised under section 331.425,  
42 subsection 7, paragraph "a", subparagraphs (1), (3),  
43 and (4) of the 1983 Code with the amounts which could  
44 have been raised under section 331.422, subsections  
45 12 and 13 of the 1983 Code, in determining expenditures  
46 or allotments of funds.

47 Sec. 209. Counties shall prepare budgets and adopt  
48 accounting procedures in accordance with this Act  
49 for the fiscal year beginning July 1, 1984. During  
50 the fiscal year beginning July 1, 1983, counties shall

APRIL 26, 1983

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1 continue to follow the budgeting and accounting  
2 procedures in effect immediately prior to July 1,  
3 1983, to the extent necessary to implement their  
4 budgets for that year, but are otherwise subject to  
5 this Act.

6 Sec. 210. LEGISLATIVE REVIEW. The county finance  
7 committee shall, on or before December 31, 1986,  
8 present to the general assembly, a detailed report  
9 regarding the effects of the provisions of this Act  
10 on county finances and administration. The report  
11 shall include but not be limited to a comparison of  
12 property tax collections since adoption of this Act  
13 with the three years prior to adoption, an analysis  
14 of the cost effects resulting from the consolidation  
15 of funds, and recommendations regarding any changes  
16 in this Act deemed necessary by the committee."

S-3659 FILED & ADOPTED  
APRIL 25, 1983 (p. 1386)

BY NORMAN RODGERS