

CHAPTER 1104**COUNTY HOME RULE AMENDMENTS***H.F. 2387*

AN ACT relating to county government by making amendments which are required for accuracy or to reconcile the county home rule Act and other laws or to implement the legislative intent of the county home rule Act.

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

Section 1. Section 12.9, Code 1981, is amended to read as follows:

12.9 ANNUAL REPORT OF FILING FEES. The treasurer of state shall annually report to the governor and the general assembly the total amount of fees and costs received by the treasurer of state under section 602.55, subsection 1, and section ~~606.15~~ 331.705, subsection 1, paragraphs a through ad for the fiscal year ending June 30. The report shall be submitted within ninety days following the completion of the fiscal year.

Sec. 2. Section 37.28, Code 1981 Supplement, is amended to read as follows:

37.28 ANTICIPATORY WARRANTS. If the funds raised under this chapter and sections 331.421, subsection 1, and 331.422, subsection 3, are insufficient for any fiscal year to pay the principal and interest due in that year on ~~any~~ bonds issued for hospital purposes under section 37.6 and to pay the expenses of the operation and maintenance of the hospital and any other hospital expenses authorized by this chapter for the fiscal year, the commission may issue tax anticipatory warrants drawn on the funds to be raised by the ~~taxes levied under sections 331.421, subsection 1, and 331.422, subsection 3.~~ The warrants shall be in denominations of one hundred, five hundred and one thousand dollars and shall draw interest at a rate not exceeding that permitted by chapter 74A. These warrants ~~shall~~ are not be a general obligation of any political subdivision which owns the hospital.

Sec. 3. Section 37.30, Code 1981 Supplement, is amended to read as follows:

37.30 REGISTRATION—CALL. All tax anticipatory warrants drawn under this chapter, shall be numbered consecutively, ~~and~~ be registered in the office of the treasurer of a political subdivision which owns the hospital and be subject to call in numerical order at any time when sufficient money derived from the tax levied under this chapter and sections 331.421, subsection 1, and 331.422, subsection 3, is in the hands of the treasurer to retire any of the warrants together with accrued interest.

Sec. 4. Section 159.5, subsection 13, paragraph e, Code 1981 Supplement, is amended to read as follows:

e. Certify indemnity claims to the boards of supervisors to compensate the owners of condemned swine from funds provided under section 331.421, subsection ~~5~~ 6, following the general procedures for filing claims and paying indemnities as provided in chapter 165.

Sec. 5. Section 174.13, subsection 2, Code 1981, is amended by striking the subsection.

Sec. 6. Section 225.21, Code 1981, is amended to read as follows:

225.21 VOUCHERS. The person making claim to ~~such~~ compensation shall present to the court or judge an itemized sworn statement ~~thereof~~ of the claim, and when ~~such~~ the claim for compensation has been approved by the court or judge or clerk, ~~the same~~ it shall be filed in the office of the county auditor and shall be allowed by the board of supervisors and paid from the ~~state institution~~ county mental health and institutions fund.

Sec. 7. Section 306.23, Code 1981, as amended by Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 98, section 1, is amended to read as follows:

306.23 NOTICE—PREFERENCE OF SALE. For the sale of unused right of way, except right of way under the jurisdiction of a county, notice of intention to sell the tract, parcel, or piece of land, or part thereof, must, not less than ten days prior to the sale, be sent by certified mail, by the agency in control of the land, to the last known address of the present owner of adjacent land from which the tract, parcel, piece of land, or part thereof, was originally bought or condemned for highway purposes, and if located in a city, to the mayor. The notice shall give an opportunity to the present owner of adjacent property to be heard and make offers for the tract, parcel, or piece of land to be sold, and if the offer is equal to or exceeds in amount any other offer received, it shall be given preference by the agency in control of the land. Neglect or failure for any reason, to comply with the notice, shall in no way prevent the giving of a clear title to the purchaser of the tract, parcel, or piece of land. A county shall dispose of unused right of way in the manner specified under section ~~332.3~~, ~~subsection 13~~ 331.361, ~~subsections 2 and 3~~.

Sec. 8. Section 321.207, Code 1981 Supplement, is amended to read as follows:

321.207 RECORD FORWARDED. Every court having jurisdiction over offenses committed under this chapter, or any other law of this state or any city or county traffic ordinances, other than parking regulations, regulating the operation of motor vehicles on highways, shall forward to the department a record of the conviction of any person in the court for a violation of any ~~said~~ of the laws, and may recommend the suspension of the operator's or chauffeur's license of the person convicted, and the department shall consider and act upon the recommendation.

Sec. 9. Section 327H.20, Code 1981, as amended by Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 116, section 2, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. With the department's approval, a city may appropriate money from its general fund to the railroad assistance fund. The department may agree to pay partial or total reimbursement to a city or county which appropriates money to the railroad assistance fund. Money appropriated to the railroad assistance fund from a city or county shall be used only as provided in section 327H.18 and within the city or county providing the money.

Sec. 10. Section 330.21, unnumbered paragraph 1, Code 1981 Supplement, is amended to read as follows:

The commission has all of the powers in relation to airports granted to cities and counties under ~~chapter 331 and the Constitution of the state of Iowa state law~~, except powers to sell the airport. The commission shall annually certify the amount of tax within the limitations of ~~chapter 331 state law~~ to be levied for airport purposes, and upon certification the governing body may include all or a portion of the amount in its budget.

Sec. 11. Section 345.1, subsections 1 and 9, Code 1981 Supplement, are amended to read as follows:

1. Except as otherwise provided by state law, the board of supervisors shall not expend over ten thousand dollars for the construction, reconstruction, remodeling, or relocation of a county building or facility, or the purchase of real property for county purposes until a majority of the qualified electors of the county voting on the proposition has approved the expenditure and any necessary tax levy for it at a general or special election. However, if bonds are to be issued to pay all or a part of the expenditure, and the county complies with part 3 or part 4 of division IV of chapter 331, this section is not applicable.

9. Notice of an election under this section shall be published as provided in section ~~331.306~~ 331.305 and shall state the whole question to be voted upon, including but not limited to the amount to be raised and the rate of tax to be levied.

Sec. 12. Chapter 347A, Code 1981, is amended by adding the following new section:

NEW SECTION. TAX FOR MAINTENANCE AND OPERATION. *If in any year, after payment of the accruing interest on and principal due of revenue bonds issued under chapter 331, division IV, part 4, and payable from the revenues derived from the operation of the county hospital, there is a balance of such revenues insufficient to pay the expenses of operation and maintenance of the hospital, the board of hospital trustees shall certify that fact as soon as ascertained to the board of supervisors of the county, and the board of supervisors shall make the amount of the deficiency for paying the expenses of operation and maintenance of the hospital available from other county funds or shall levy a tax not to exceed one dollar and eight cents per thousand dollars of assessed value in any one year on all the taxable property in the county in an amount sufficient for that purpose. However, general county funds or the proceeds of taxes shall not be used or applied to the payment of the interest on or principal of revenue bonds issued under chapter 331, division IV, part 4, but general county funds or proceeds of taxes may only be used and applied to pay expenses of operation and maintenance of the hospital which cannot be paid from available revenue derived from its operation.*

Sec. 13. Section 358B.13, Code 1981 Supplement, is amended to read as follows:

358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The maintenance of a county library shall be on a proportionate population basis whereby each taxing unit shall bear its share in proportion to its population as compared to the whole population of the county library district. The board of library trustees shall on or before January 10 of each year make an estimate of the amount it deems necessary for the maintenance of the county library and shall transmit the estimate in dollars to the boards of supervisors and to the city councils within the district. The entire rural area of each county in the library district shall be considered as a separate taxing unit. Each city which is a part of the county library district shall be considered as a separate taxing unit. The board of supervisors of each county and the council of each city composing a county library district shall make the necessary levies for library maintenance purposes, but the county levy is subject to the levy limit in section 331.421, subsection 9.

Sec. 14. Section 384.12, subsection 15, Code 1981 Supplement, is amended to read as follows:

15. If a city has joined with the county to form an authority for a joint county-city building, as provided in section ~~346.26~~ 346.27, and has entered into a lease with the authority, a tax sufficient to pay the annual rent payable under the lease.

Sec. 15. Section 384.51, unnumbered paragraph 2, Code 1981, is amended to read as follows:

After adopting the resolution of necessity, the clerk shall certify to the county ~~auditor~~ treasurer of each county in which the city is located, a copy of the resolution of necessity, the plat and the schedule of assessments. In counties in which taxes are collected in two or more places, the resolution of necessity, the plat and the schedule of assessments shall be certified to the office of county ~~auditor~~ treasurer where the special assessments are collected. The county ~~auditor~~ treasurer shall preserve ~~such~~ the resolution, plat and schedule as a part of the records of ~~his or her~~ the office until the city certifies the final assessment schedule as provided in section 384.60 or certifies that the public improvement has been abandoned.

Sec. 16. Section 384.60, subsection 5 and unnumbered paragraph 2, Code 1981, are amended to read as follows:

5. Direct the clerk to certify the final schedule to the auditor treasurer of the county or counties in which the assessed property is located, and to publish notice thereof of the schedule once each week for two consecutive weeks in the manner provided in section 362.3, the first publication of which shall be not more than fifteen days from the date of filing of the final schedule. On or before the second publication of the notice, the clerk shall send by certified mail to each property owner whose property is subject to assessment for the improvement, as shown by the records in the office of the county auditor, a copy of the notice. ~~Such~~ The notice shall also include a statement in substance that assessments may be paid in full or in part without interest within thirty days after the date of certification, and thereafter all unpaid special assessments bear interest at the rate specified by the board, but not exceeding that permitted by chapter 74A, computed to the December 1 next following the due dates of the respective installments, and each installment will be delinquent on September 30 following its due date, and will draw additionally the same delinquent interest and the same penalties as ordinary taxes. ~~Such~~ The notice shall also state substantially that property owners may elect to pay any installment semiannually in advance. If a property is shown by the records to be in the name of more than one owner at the same mailing address, a single notice may be mailed to all owners at that address. Failure to receive a mailed notice is not a defense to the special assessment.

The county auditor treasurer shall place on the tax list the amounts to be assessed against each lot within the assessment district, as certified.

Sec. 17. Section 384.62, subsection 3, Code 1981, is amended to read as follows:

3. After the assessments for the public improvement have been levied and the special assessment schedule has been filed with the county auditor treasurer, the county auditor treasurer shall indicate on the tax rolls those assessments subject to deferment under this section.

Sec. 18. Section 384.63, Code 1981, is amended to read as follows:

384.63 INSUFFICIENCY—CERTIFICATION TO COUNTY AUDITOR TREASURER—DEFICIENCY ASSESSMENT. If the special assessment which may be levied against a lot is insufficient to pay its proportion of the cost of the improvement, or if no special assessment may be levied against a lot, the deficiency shall be paid from the city fund or funds designated by the council.

The council shall, by resolution, provide that the deficiencies for the lots specially benefited by a public improvement shall be certified to the county auditor treasurer, who shall record them in a separate book entitled "Special Assessment Deficiencies", and to the appropriate city official charged with the responsibility of issuing building permits, who shall notify the council when a private improvement is subsequently constructed on any lot subject to a deficiency. Certification to the county auditor treasurer shall include a legal description of each lot. The council shall establish by ordinance a period of amortization for a public improvement for which there are deficiencies, based upon the useful life of the public improvement, but not to exceed ten years. Deficiencies may be assessed only during the period of amortization, which shall also be certified to the county auditor treasurer and the city official charged with the responsibility of issuing building permits. Certification to the county auditor treasurer shall include a legal description of each lot. When a private improvement is constructed on a lot subject to a deficiency, during the period of amortization, the council shall, by resolution, assess a pro rata portion of the deficiency on that lot, in the same proportion to the total deficiency on that lot as the number of full calendar years remaining in the period of amortization is to the total number of years in the period of amortization, subject to the twenty-five percent limitation of section 384.62. A deficiency assessment becomes a lien on the property and is payable in the same manner, and subject to the same interest and penalties as the other special assessments. The council shall direct the clerk to certify a deficiency assessment to the county auditor treasurer, and to send a notice of the deficiency assessment by certified mail to each owner, as provided in section 384.60, subsection 5, ~~of this division~~, but publication

of the notice is not required. An owner may appeal from the amount of the assessment within thirty days of the date notice is mailed. County officials shall collect a deficiency assessment, commencing in the year following the assessment, in the manner provided for the collection of other special assessments. Upon collection, the county ~~auditor~~ treasurer shall make the appropriate credit entries in the "Special Assessment Deficiencies" book, and shall credit the amounts collected as provided for other special assessments on the same public improvement, or to the city, to the extent that the deficiency has been previously paid from other city funds.

Sec. 19. Section 384.74, unnumbered paragraph 1, Code 1981, is amended to read as follows:

When, in making a special assessment, any property is assessed too little or too much, the assessment may be corrected and a reassessment and relevy made in conformity with the correction, and a tax collected in excess of the proper amount must be refunded to the person paying the same it. Corrected assessments are a lien on the lots the same as the original ~~assessment~~ assessments, must be certified by the clerk to the county ~~auditor~~ treasurer in the same manner, and must so far as practicable, be collected in the same installments, draw interest at the same rate, and be enforced in the same manner as the original assessment.

Sec. 20. Section 427B.1, Code 1981, is amended to read as follows:

427B.1 ACTUAL VALUE ADDED EXEMPTION FROM TAX—PUBLIC HEARING. A city council, ~~by ordinance~~, or a county board of supervisors as authorized by section 427B.2, ~~by resolution~~, may provide by ordinance for a partial exemption from property taxation of the actual value added to industrial real estate by the new construction of industrial real estate and the acquisition of or improvement to machinery and equipment assessed as real estate pursuant to section 427A.1, subsection 1, paragraph "e". New construction means new buildings and structures and includes new buildings and structures which are constructed as additions to existing buildings and structures. New construction does not include reconstruction of an existing building or structure which does not constitute complete replacement of an existing building or structure or refitting of an existing building or structure, unless the reconstruction of an existing building or structure is required due to economic obsolescence and the reconstruction is necessary to implement recognized industry standards for the manufacturing and processing of specific products and the reconstruction is required for the owner of the building or structure to continue to competitively manufacture or process those products which determination shall receive prior approval from the city council of the city or the board of supervisors of ~~a the~~ county upon the recommendation of the Iowa development commission. The exemption shall also apply to new machinery and equipment assessed as real estate pursuant to section 427A.1, subsection 1, paragraph "e", unless the machinery or equipment is part of the normal replacement or operating process to maintain or expand the existing operational status.

The ordinance ~~or resolution~~ may be enacted not less than thirty days after ~~holding~~ a public hearing ~~is held~~ in accordance with section 358A.6 in the case of a county, or section 362.3 in the case of a city. The ordinance ~~or resolution~~ shall designate the length of time the partial exemption shall be available and may provide for an exemption schedule in lieu of that provided in section 427B.3. However, an alternative exemption schedule adopted shall not provide for a larger tax exemption in a particular year than is provided for that year in the schedule contained in section 427B.3.

Sec. 21. Section 427B.2, subsection 1, Code 1981, is amended to read as follows:

1. The board of supervisors of a county which has appointed a county zoning commission and provided for county zoning under the ~~provisions of~~ chapter 358A may, ~~by resolution~~, provide for a partial exemption from property taxation of the actual value added to industrial real estate as provided under section 427B.1.

Sec. 22. Section 427B.2, subsection 2, unnumbered paragraph 1, Code 1981, is amended to read as follows:

The board of supervisors of a county which has not appointed a zoning commission may, ~~by resolution,~~ provide for a partial exemption from property taxation of the actual value added to industrial real estate as provided under section 427B.1 in the following areas:

Sec. 23. Section 427B.2, subsection 3, Code 1981, is amended to read as follows:

3. The board of supervisors of a county which has not appointed a zoning commission may, ~~by resolution,~~ provide for a partial exemption from property taxation of the actual value added to industrial real estate as provided under section 427B.1 in an area where the partial exemption could not otherwise be granted under this chapter where the actual value added is to industrial real estate existing on July 1, 1979.

Sec. 24. Section 427B.4, unnumbered paragraph 2, Code 1981, is amended to read as follows:

A person may submit a proposal to the city council of the city or the board of supervisors of a county to receive prior approval for eligibility for a tax exemption on new construction. The city council, ~~by ordinance,~~ or the board of supervisors, ~~by resolution~~ ordinance, may give its prior approval of a tax exemption for new construction if the new construction is in conformance with the zoning plans for the city or county. The prior approval shall also be subject to the hearing requirements of section 427B.1. ~~Such prior~~ Prior approval ~~shall~~ does not entitle the owner to exemption from taxation until the new construction has been completed and found to be qualified real estate. However, if the tax exemption for new construction is not approved, the person may submit an amended proposal to the city council or board of supervisors to approve or reject.

Sec. 25. Section 446.29, Code 1981, is amended to read as follows:

446.29 CERTIFICATE OF PURCHASE. The treasurer shall prepare, sign, and deliver to the purchaser of any real estate sold for the nonpayment of taxes a certificate of purchase, describing it as shown in the record of sales, giving the part of each tract or lot sold, the amount of each kind of tax, interest, and costs for each tract or lot as described in ~~such the~~ record, and that payment has been made ~~therefor~~. Not more than one ~~such~~ parcel or description shall be entered upon each certificate of purchase. ~~The treasurer shall receive one dollar for each certificate of purchase.~~

Sec. 26. Section 805.8, subsection 1, Code 1981, is amended to read as follows:

1. APPLICATION. Except as otherwise indicated, violations of sections of the Code specified in this section ~~shall be~~ are scheduled violations, and the scheduled fine for each of those violations ~~shall be~~ is as provided in this section, whether the violation is of state law or of county ~~resolution~~ or city ordinance.

Sec. 27. Section 805.9, subsection 6, Code 1981, is amended to read as follows:

6. The five dollars in costs imposed by this section ~~shall be~~ are the total costs collectible from any defendant upon either an admission of a violation without hearing, or upon a hearing pursuant to subsection 4. Fees shall not be imposed upon or collected from any defendant for the purposes specified in section ~~606.15~~ 331.705, subsection ~~9, 10 or 20~~ 1, paragraph i, j, or t.

Sec. 28. Section 805.11, unnumbered paragraph 2, Code 1981, is amended to read as follows:

Upon the conviction of a defendant of a violation specified in section 805.8 or 805.10, fees shall not be imposed or collected for the purposes specified in section ~~606.15~~ 331.705, subsection ~~9, 10 or 20~~ 1, paragraph i, j, or t.

Sec. 29. Section 331.203, subsection 2, Code 1981 Supplement, is amended to read as follows:

2. If a majority of the votes cast on the proposition is in favor of the increase to five members, the board shall be increased to five members effective on the ~~second~~ first day in January which is not a Sunday or holiday following the next general election. The five-member board shall be elected according to the supervisor representation plan in effect in the county.

Sec. 30. Section 331.204, subsection 2, Code 1981 Supplement, is amended to read as follows:

2. If a majority of the votes cast on the proposition is in favor of the reduction to three members, the membership of the board shall remain at five until the ~~second~~ first day in January which is not a Sunday or holiday following the next general election, at which time the terms of the five members shall expire.

Sec. 31. Section 331.207, subsection 4, Code 1981 Supplement, is amended to read as follows:

4. If the plan adopted by a plurality of the ballots cast in the special election is not the supervisor representation plan currently in effect in the county, the terms of the county supervisors serving at the time of the special election shall continue until the ~~second~~ first day in January which is not a Sunday or holiday following the next general election, at which time the terms of the members shall expire and the terms of the members elected under the requirements of the new supervisor representation plan at the general election as specified in section 331.208, 331.209 or 331.210 shall commence.

Sec. 32. Section 331.213, subsection 1, Code 1981 Supplement, is amended to read as follows:

1. The board shall hold its first meeting of each year on the ~~second~~ first day in January which is not a Saturday, Sunday, or holiday and shall hold all subsequent meetings of the year as scheduled by the board. All meetings of the board shall be scheduled and conducted in compliance with chapter 28A.

Sec. 33. Section 331.303, subsection 5, Code 1981 Supplement, is amended to read as follows:

5. Proceed upon a petition to establish an official county fair and pay tax funds to it in accordance with section 174.10, subsection 2, and section ~~174.13~~ 331.422, subsection ~~2~~ 7.

Sec. 34. Section 331.322, subsection 5, Code 1981 Supplement, is amended to read as follows:

5. Furnish offices within the county for the sheriff, and at the county seat for the clerk, recorder, treasurer, auditor, county attorney, county surveyor or engineer, county assessor, and city assessor. If the office of public defender is established, the board shall furnish the public defender's office as provided in section 331.776. The board shall furnish the officers with fuel, lights and office supplies. However, the board is not required to furnish the county attorney or public defender with law books. The board shall not furnish an office also occupied by a practicing attorney to any officer other than the county attorney or public defender.

Sec. 35. Section 331.324, subsection 5, Code 1981 Supplement, is amended to read as follows:

5. If the liability of a ~~board~~ county officer or employee in the performance of official duties is not fully indemnified by insurance, the board shall pay a loss for which the officer or employee is found liable beyond the amount of insurance, and may compromise and settle any such claim.

Sec. 36. Section 331.383, Code 1981 Supplement, is amended to read as follows:

331.383 DUTIES AND POWERS RELATING TO ELECTIONS. The board shall ensure that the county commissioner of elections conducts primary, general, city, school and special

elections in accordance with applicable state law. The board shall canvass elections in accordance with sections 43.49 to 43.51, 43.60 to 43.62, 46.24, 50.13, 50.24 to 50.29, 50.44 to 50.47, 275.25, 277.20, 280A.39, 376.1, 376.7, and 376.9. The board shall prepare and deliver a list of persons nominated in accordance with section 43.55, provide for a recount in accordance with sections ~~43.56 through 43.58~~ Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 34, section 34, provide for election precincts in accordance with sections 49.3, 49.4, 49.6 to 49.8 and 49.11, pay election costs as provided in section 47.3, participate in election contests as provided in sections 62.1 and 62.9, and perform other election duties required by state law. The board may authorize additional precinct election officials as provided in section 51.1, provide for the use of a voting machine or electronic voting system as provided in sections 52.2, 52.3, 52.8 and 52.34, and exercise other election powers as provided by state law.

Sec. 37. Section 331.421, subsection 1, Code 1981 Supplement, is amended to read as follows:

1. For bonds issued as a result of an election under chapter 37, not to exceed one dollar and ~~eighty eight~~ eight cents per thousand dollars.

Sec. 38. Section 331.421, subsection 2, Code 1981 Supplement, is amended to read as follows:

2. For the debt service fund established in section 331.428, an amount sufficient to retire outstanding debt as provided in section 76.2 subject to specific applicable levy limitations ~~in this part~~.

Sec. 39. Section 331.421, Code 1981 Supplement, is amended by adding the following new subsection after subsection 6 and renumbering the remaining subsections:

NEW SUBSECTION. A tax as provided in section 303B.9 for support of the regional library.

Sec. 40. Section 331.422, subsection 10, Code 1981 Supplement, is amended to read as follows:

10. For the veteran affairs fund, to be controlled jointly by the board and the county commission of veteran affairs as provided in chapter 250, for the benefit of, and to pay the funeral expenses of honorably discharged, indigent men and women of the United States in any war including World War I at any time between April 6, 1917, and November 11, 1918, both dates inclusive, World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive, the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, and the Vietnam Conflict at any time between August 5, 1964, and May 7, 1975, both dates inclusive, and their indigent ~~wives, widows spouses, surviving spouses~~, and minor children having a legal residence in the county, not to exceed twenty-seven cents per thousand dollars.

Sec. 41. Section 331.422, subsection 23, Code 1981 Supplement, is amended to read as follows:

23. For additional ordinary county revenue in a county with a population of thirty-five thousand or more but not more than fifty-five thousand, and with a federal ordnance plant, not to exceed fifty-four cents per thousand dollars and subject to the approval of the state comptroller.

Sec. 42. Section 331.423, unnumbered paragraph 1, Code 1981 Supplement, is amended to read as follows:

A county may exceed a tax levy limit contained in section 331.421, subsection ~~13~~ 16, or section 331.422, subsections 23, 24, or 25, if the proposition to authorize an enumerated levy limit rate to be exceeded has been submitted at a special levy election and received a majority of the votes cast on the proposition. A special levy election is subject to the following:

Sec. 43. Section 331.424, subsection 3, paragraphs l, m, and s, Code 1981 Supplement, are amended to read as follows:

1. For compensation and necessary travel expenses of the weed commissioner and deputies and for labor and equipment necessary for the performance of the weed commissioner's duties in lieu of payment from the weed eradication and equipment fund.

m. To the railroad assistance fund established under section 327H.18:

(1) With approval of the state department of transportation, an amount not to exceed the amount of property taxes levied against railroad property within the county, to be used for conservation, restoration, or improvement of railroad branch lines within the county and in accordance with chapter 327H. The county may receive reimbursement under section 327H.20.

(2) Subject to the limitation in subparagraph (1) chapter 327H, to provide financial assistance to railroads pursuant to an agreement with the state department of transportation, shippers, a railroad corporation, a city, or another county, the agreement to be administered by the state department of transportation, or to establish an escrow fund as collateral for a loan for railroad improvement, the loan proceeds to be credited to the railroad assistance fund.

s. To the domestic animal fund in accordance with section ~~352-6~~ 331.425, subsection 9.

Sec. 44. Section 331.441, subsection 2, paragraph b, subparagraph (3), Code 1981 Supplement, is amended by striking the subparagraph.

Sec. 45. Section 331.441, subsection 2, paragraph c, subparagraph (1), Code 1981 Supplement, is amended to read as follows:

(1) A memorial building or monument to commemorate the service rendered by soldiers, sailors, and marines of the United States, including the acquisition of ground and the purchase, erection, construction, reconstruction, and equipment of the building or monument, subject to the levy limit in section ~~331.422~~ 331.421, subsection 3 1, and to be managed by a commission as provided in chapter 37. The election on the proposition to issue bonds for this purpose may be effected under sections 37.2 through 37.4 or section 331.442; after the election, the county shall take additional actions required to issue the bonds pursuant to this part.

Sec. 46. Section 331.441, subsection 2, paragraph c, Code 1981 Supplement, is amended by adding the following new subparagraph after subparagraph (2) and renumbering the remaining subparagraphs:

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

Sec. 47. Section 331.442, subsection 2, Code 1981 Supplement, is amended to read as follows:

2. Before the board may institute proceedings for the issuance of bonds for a general county purpose, it shall call a county special election to vote upon the question of issuing the bonds. At the election the proposition shall be submitted in the following form:

"Shall the county of, state
(insert the name of the county)

of Iowa, be authorized to at a total
(state purpose of project)

cost not exceeding \$ and issue its general obligation bonds in an amount not exceeding the amount of \$ for the that purpose of"

Sec. 48. Section 331.447, subsection 1, paragraph b, Code 1981 Supplement, is amended to read as follows:

b. The amount estimated and certified to apply on principal and interest for any one year may only exceed the statutory rate of levy limit, if any, by the amount that the qualified electors of the county have approved at a special election, which may be held at the same time as the general election and may be included in the proposition authorizing the issuance of bonds, if an election on the proposition is necessary, or may be submitted as a separate proposition at the same election or at a different election. Notice of the election shall be given as specified in section 331.305. The If the proposition submitted to the voters includes issuing bonds and increasing the levy limit, it shall be in substantially the following form:

"Shall the county of, state of Iowa, be authorized to
(here state purpose of project)
at a total cost not exceeding \$ and issue its general obligation bonds in an
amount not exceeding \$ for that purpose, and be authorized to levy annually a tax
exceeding (here set out the maximum rate limit) but not exceeding dollars and
. cents per thousand dollars of the assessed value of the taxable property within the
county to pay the principal of and interest on bonded indebtedness of the county for the
purpose of ; it being understood that the approval of this
proposition does not limit the source of payment of the bonds and interest but only operates to
restrict the amount of bonds which may be issued the bonds?"

If the proposition includes only increasing the levy limit it shall be in substantially the following form:

"Shall the county of, state of Iowa, be authorized to levy annually a tax not
exceeding dollars and cents per thousand dollars of the assessed value
of the taxable property within the county to pay principal and interest on the bonded in-
debtedness of the county for the purpose of?"

Sec. 49. Section 331.461, unnumbered paragraph 1, Code 1981 Supplement, is amended to read as follows:

As used in this section part, unless the context otherwise requires:

Sec. 50. Section 331.463, subsection 3, Code 1981 Supplement, is amended to read as follows:

3. The board may contract to pay not to exceed ninety ninety-five percent of the engineer's estimated value of the acceptable work completed during the month to the contractor at the end of each month for work, material, or services. Payment may be made in warrants drawn on any fund from which payment for the work may be made. If such funds are depleted, anticipatory warrants may be issued bearing a rate of interest not exceeding that permitted by chapter 74A even if a collection of taxes or special assessments or income from the sale of bonds which have been authorized and are applicable to the public improvement takes place after the fiscal year in which the warrants are issued. If the board arranges for the private sale of anticipatory warrants, they may be sold and the proceeds used to pay the contractor. The warrants may also be used to pay other persons furnishing services constituting a part of the cost of the public improvement.

Sec. 51. Section 331.502, subsection 40, Code 1981 Supplement, is amended by striking the subsection.

Sec. 52. Section 331.502, subsection 45, Code 1981 Supplement, is amended to read as follows:

45. Pay claims for court-related fees claimed within five years as provided in section ~~606.18~~ 331.705, subsection 4.

Sec. 53. Section 331.507, subsection 2, paragraphs b and c, Code 1981 Supplement, are amended by striking the paragraphs.

Sec. 54. Section 331.552, Code 1981 Supplement, is amended by adding the following new subsection after subsection 24 and renumbering the remaining subsections:

NEW SUBSECTION. Collect a fee of three dollars for issuing a certificate for land sold for nonpayment of taxes or a certificate of redemption of land sold for taxes.

Sec. 55. Section 331.552, subsection 28, Code 1981 Supplement, is amended to read as follows:

28. Carry out duties relating to the collection of a tax for the maintenance of property received as a gift as provided in section ~~565.10~~ 331.421, subsection 14.

Sec. 56. Section 331.559, subsection 7, Code 1981 Supplement, is amended to read as follows:

7. Collect the costs assessed against a property owner for the destruction or eradication of weeds as provided in sections ~~317.20~~ and section 317.21.

Sec. 57. Section 331.602, subsection 34, Code 1981 Supplement, is amended to read as follows:

34. Carry out duties relating to the filing of financial financing statements or instruments as provided in sections 554.9401 through 554.9408.

Sec. 58. Section 331.702, subsection 58, Code 1981 Supplement, is amended by striking the subsection.

Sec. 59. Section 331.756, subsection 64, Code 1981 Supplement, is amended by striking the subsection.

Sec. 60. Section 331.905, subsection 2, Code 1981 Supplement, is amended to read as follows:

2. A member of the county compensation board selected to represent the general public pursuant to subsection 1, ~~paragraphs~~ paragraph "c", "d", ~~and or~~ "e", shall not be an employee or officer of the state government, or a political subdivision of the state, or related within the third degree of consanguinity to a state or local governmental employee or officer.

Sec. 61. Sections 164.23, 309.84, 330.16, and 444.13, Code 1981, are repealed.

Approved April 23, 1982

CHAPTER 1105
GUTHRIE COUNTY LEGALIZING ACT
H.F. 2154

AN ACT to legalize a conveyance of a parcel of abandoned road by the Guthrie county board of supervisors.

WHEREAS, on December 13, 1963 the Guthrie county board of supervisors abandoned a road; and

WHEREAS, on July 1, 1965 the state of Iowa issued a patent for part of the abandoned property to Michael S. Noland and Lucie Noland; and

WHEREAS, there is no record that a notice of the abandonment was published prior to the abandonment; and