

## CHAPTER 94

### DRAINAGE AND LEVEE DISTRICTS — MISCELLANEOUS CHANGES

H.F. 654

**AN ACT** related to drainage or levee districts, including moneys administered by the board of trustees of a drainage or levee district.

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

Section 1. NEW SECTION. **468.190 Farm mediation not applicable.**

A case, dispute, or other controversy arising under this chapter shall not be subject to any of the requirements of mediation provided in chapter 654A, 654B, or 654C.

Sec. 2. Section 468.528, Code 2011, is amended to read as follows:

**468.528 Disbursement of funds.**

Drainage and levee taxes when so levied and collected shall be kept by the treasurer of the county in a separate fund to the credit of the district for which it is collected, ~~shall be expended.~~ The county treasurer shall disburse the moneys in the fund only upon the any of the following:

1. The orders of the board of trustees, signed by the president of the board, upon which warrants shall be drawn by the auditor upon the treasurer.

2. For drainage and levee districts with pumping stations, by orders of the board of trustees directing the treasurer to place all or any part of the moneys into a checking account established by the board in a bank or credit union as defined in section 12C.1.

a. The treasurer shall disburse the moneys only upon resolution duly adopted by the board. The board shall not expend moneys in the account for a purpose if the board could not order the county treasurer to expend moneys from the county's separate fund for that same purpose.

b. The board shall file with the county auditor an annual financial statement that is accompanied by an unqualified opinion based upon an audit of the account performed by a certified public accountant licensed in this state. Notwithstanding paragraph "a", the board shall pay the costs associated with performing the audit out of the district's moneys.

Sec. 3. Section 468.531, Code 2011, is amended to read as follows:

**468.531 Compensation — statements required.**

The compensation of the trustees and the clerk of the board is hereby fixed at forty an amount not to exceed two hundred dollars per day each and necessary expenses, to be paid out of the funds of the drainage or levee district for each day necessarily expended in the transaction of the business of the district, but no one shall draw compensation for services as trustee and as clerk at the same time. The board of trustees of a district may by resolution establish for themselves and for the clerk of the district a lower rate of pay than is fixed by this section. They shall file with the auditor or auditors, if more than one county, itemized, verified statements of their time devoted to the business of the district and of the expenses incurred.

Approved April 27, 2011