

**CHAPTER 122**  
**COMMERCIAL FEED INSPECTION FEES**  
*S.F. 500*

**AN ACT** relating to the rate of inspection fees paid on commercial feeds.

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

Section 1. Section 198.9, subsection 1, unnumbered paragraph 1, Code 1983, is amended to read as follows:

An inspection fee to be fixed annually by the secretary, at the rate of no more than ~~ten~~ twelve cents per ton shall be paid on commercial feeds distributed in this state, by the person who distributes the commercial feed to the consumer, subject to the following:

Approved May 12, 1983

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**CHAPTER 123**  
**COUNTY FINANCES, FUNDS AND LEVIES**  
*H.F. 628*

**AN ACT** relating to county finances by requiring annual budgets and reports, consolidating funds and levies and establishing levy limitations, expanding the duties and tenure of the county finance committee, providing for current and noncurrent debt, making coordinating amendments, and continuing certain penalties.

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

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

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

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

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

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

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

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

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

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

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

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

6. If a final judgment is obtained against a county officer, township trustee, or deputy, assistant, or employee of a county or township, for an act or omission\* which occurred subsequent to July 1, 1978, and which is payable from the county indemnification fund, the county attorney shall ascertain if an insurance policy exists indemnifying the person against the judgment or any part of it. If no insurance exists, or if the judgment exceeds the limits of insurance, the county attorney shall submit a claim to the state comptroller against the county indemnification fund on behalf of the plaintiff for the amount of the judgment exceeding the amount recoverable by reason of the insurance. The state comptroller shall promptly issue a warrant payable to the plaintiff for that amount, and the treasurer of state shall pay the warrant. Payment discharges the person from liability for that act or omission.

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

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

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

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

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

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

\*According to enrolled Act

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

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

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

8. "Fiscal year" means the period of twelve months beginning July 1 and ending on the following June 30.

9. "Committee" means the county finance committee established in chapter 333A.

Sec. 6. **NEW SECTION. 331.422 COUNTY PROPERTY TAX LEVIES.** Subject to this section and sections 331.423 through 331.426 or as otherwise provided by state law, the board of each county shall certify property taxes annually at its March session to be levied for county purposes as follows:

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

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

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

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

Sec. 7. **NEW SECTION. 331.423 BASIC LEVIES—MAXIMUMS.** Annually, the board may certify basic levies, subject to the following limits:

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

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

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

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

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

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

(2) Care and treatment of patients by either of the state hospital-schools or by any other facility established under chapter 222 and diagnostic evaluation under section 222.31.

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

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

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

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

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

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

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

c. Care and treatment of persons placed in the county hospital, county care facility, a health care facility as defined in section 135C.1, subsection 4, or any other public or private facility, which placement is in lieu of admission or commitment to or is upon discharge, removal, or transfer from a state mental health institute, hospital-school, or other facility established pursuant to chapter 222.

d. Amounts budgeted by the board for the cost of establishment and initial operation of a community mental health center in the manner and subject to the limitations provided by state law.

e. Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court, including court-ordered costs for a guardian ad litem under section 232.71.

f. The care, admission, commitment, and transportation of mentally ill patients in state hospitals, to the extent that expenses for these services are required to be paid by the county, including compensation for the advocate appointed under section 229.19.

g. Amounts budgeted by the board for mental health services or mental retardation services furnished to persons on either an outpatient or inpatient basis, to a school or other public agency, or to the community at large, by a community mental health center or other suitable facility located in or reasonably near the county, provided that services meet the standards of the mental health and mental retardation commission and are consistent with the annual plan for services approved by the board.

h. Reimbursement on behalf of mentally retarded persons under section 249A.12.

i. Elections, and voter registration pursuant to chapter 48.

j. Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for general county services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"Vote for only one of the following:

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

or

The county of \_\_\_\_\_ shall continue the (general county services or rural county services fund) under the maximum rate of \$\_\_\_\_\_."

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

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

Sec. 10. NEW SECTION. 331.426 ADDITIONS TO BASIC LEVIES. If a county has unusual circumstances, creating a need for additional property taxes for general county services or rural county services in excess of the amount that can be raised by the levies otherwise permitted under sections 331.423 through 331.425, the board may certify additions to each of the basic levies as follows:

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

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

b. A natural disaster or other emergency.

- c. Unusual problems relating to major new functions required by state law.
  - d. Unusual staffing problems.
  - e. Unusual need for additional moneys to permit continuance of a program which provides substantial benefit to county residents.
  - f. Unusual need for a new program which will provide substantial benefit to county residents, if the county establishes the need and the amount of necessary increased cost.
  - g. A reduced or unusually low growth rate in the property tax base of the county.
2. The public notice of a hearing on the county budget required by section 331.434, subsection 3, shall include the following additional information for the applicable class of services:
- a. A statement that the accompanying budget summary requires a proposed basic property tax rate exceeding the maximum rate established by the general assembly.
  - b. A comparison of the proposed basic tax rate with the maximum basic tax rate, and the dollar amount of the difference between the proposed rate and the maximum rate.
  - c. A statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate.

The information required by this subsection shall be published in a conspicuous form as prescribed by the committee.

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

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

- a. License fees for business establishments.
  - b. Moneys remitted for fines and forfeited bail under section 602.55, except those directed to be placed in the school fund.
  - c. Other amounts in accordance with state law.
2. The board may make appropriations from the general fund for general county services, including but not limited to the following:
- a. Expenses of a joint disaster services and emergency planning administration under section 29C.9.
  - b. Development, operation, and maintenance of memorial buildings or monuments under chapter 37.
  - c. Purchase of voting machines under chapter 52.
  - d. Expenses incurred by the county conservation board established under chapter 111A, in carrying out its powers and duties.
  - e. Local health services. The county auditor shall keep a complete record of appropriations for local health services and shall issue warrants on them only on requisition of the local or district health board.
  - f. Expenses relating to county fairs, as provided in chapter 174.
  - g. Maintenance of a juvenile detention home under chapter 232.
  - h. Relief of veterans under chapter 250.
  - i. Care and support of the poor under chapter 252.
  - j. Operation, maintenance, and management of a health center under chapter 346A.
  - k. Payment of bounties on wild animals.
  - l. For the use of a nonprofit historical society organized under chapter 504 or 504A.
  - m. Services listed in section 331.424, subsection 1 and section 331.554.

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

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

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

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

- a. Road clearing, weed eradication, and other expenses incurred under chapter 317.
- b. Maintenance of a county library and library contracts under chapter 358B.
- c. Planning, operating, and maintaining sanitary disposal projects under chapter 455B.
- d. Services listed under section 331.424, subsection 2.

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

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

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

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

b. Transfers from the rural services fund not to exceed in any year the dollar equivalent of a tax of three dollars and three-eighths cents per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city in the county.

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

d. Moneys provided by individuals from their own contributions for the improvement of any secondary road.

e. Other moneys dedicated to this fund by law including but not limited to sections 306.15, 309.52, 311.23, 311.29, and 313.28.

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

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

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

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

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

e. Payment of interest and principal on bonds of the county issued for secondary roads, bridges, or culverts constructed by the county.

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

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

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

i. The services provided under sections 306.15, 309.18, 309.52, 311.7, 311.23, 313A.23, 316.14, 321.426, 455.50, 455.118, 460.7, and 460.8, or other state law relating to secondary roads.

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

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

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

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

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

3. A tax levied for the debt service fund is not invalid if it raises moneys in excess of those needed for a specific purpose. Only excess moneys remaining after retirement of all indebtedness payable from the debt service fund may be transferred from the fund to the fund most closely related to the project for which the indebtedness arose, or to the general fund, subject to the terms of the original bond issue.

4. When the amount in the hands of the treasurer belonging to the debt service fund, after setting aside the sum required to pay interest maturing before the next levy, is sufficient to redeem one or more bonds which by their terms are subject to redemption, the treasurer shall notify the owner of the bonds. If the bonds are not presented for payment or redemption within thirty days after the date of notice, the interest on the bonds shall cease, and the amount due shall be set aside for payment when presented. Redemptions shall be made in the order of the bond numbers.

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

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

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

1. On or before January 15 of each year, each elective or appointive officer or board, except tax certifying boards as defined in section 24.2, subsection 3, having charge of a county office or department, shall prepare and submit to the auditor or other official designated by the board an estimate, itemized in the detail required by the board and consistent with existing county accounts, showing all of the following:

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

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

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

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

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

2. Not less than twenty days before the date that a budget must be certified under section 24.17 and not less than ten days before the date set for the hearing under subsection 3 of this section, the board shall file the budget with the auditor. The auditor shall make available a sufficient number of copies of the budget to meet the requests of taxpayers and organizations and have them available for distribution at the courthouse or other places designated by the board.

3. The board shall set a time and place for a public hearing on the budget before the final certification date and shall publish notice of the hearing not less than ten nor more than twenty days prior to the hearing in one or more newspapers which meet the requirements of section 618.14. A summary of the proposed budget, in the form prescribed by the committee, shall be included in the notice. Proof of publication shall be filed with and preserved by the auditor. A levy is not valid unless and until the notice is published and filed.

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

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

6. The board shall appropriate, by resolution, the amounts deemed necessary for each of the different county officers and departments during the ensuing fiscal year. Increases or decreases in these appropriations do not require a budget amendment, but may be provided by resolution at a regular meeting of the board, as long as each class of proposed expenditures contained in the budget summary published under subsection 3 of this section is not increased. However, decreases in appropriations for a county officer or department of more than ten percent or five thousand dollars, whichever is greater, shall not be effective unless the board sets a time and place for a public hearing on the proposed decrease and publishes notice of the hearing not less than ten nor more than twenty days prior to the hearing in one or more newspapers which meet the requirements of section 618.14.

Sec. 19. NEW SECTION. 331.435 BUDGET AMENDMENT. The board may amend the adopted county budget, subject to sections 331.423 through 331.426 and other applicable state law, to permit increases in any class of proposed expenditures contained in the budget summary published under section 331.434, subsection 3.

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

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

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

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

Sec. 22. Chapter 331, Code 1983, is amended by adding sections 23 through 26 of this Act as a new part 5 of division IV entitled "Current and noncurrent debt".

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

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

1. Anticipatory warrants subject to chapter 74.
2. Loans from other county funds.
3. Other formal short-term debt instruments or obligations.

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

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

- a. Expenditures for bridges or buildings destroyed by fire, flood, or other extraordinary casualty.
- b. Expenditures incurred in the operation of the courts.
- c. Expenditures for bridges which are made necessary by the construction of a public drainage improvement.
- d. Expenditures for the benefit of a person entitled to receive assistance from public funds.
- e. Expenditures authorized by vote of the electorate.
- f. Contracts executed on the basis of the budget submitted as provided in section 309.93.
- g. Expenditures authorized by supervisors acting in the capacity of trustees or directors of a drainage district or other special district.
- h. Expenditures for land acquisition for county conservation purposes not to exceed in any year the monetary equivalent of a tax of six and three-fourths cents per thousand dollars of assessed value on all the taxable property in the county.
- i. Expenditures for purposes for which counties may issue general obligation bonds without an election under state law.

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

- a. Anticipatory warrants subject to chapter 74. Anticipatory warrants drawn on the secondary road fund are also subject to sections 309.46 through 309.55.

- b. Advances from other funds.
  - c. Installment purchase contracts.
  - d. Other formal debt instruments or obligations other than bonds.
4. Noncurrent debt as defined in subsection 3 shall be retired from resources of the fund from which the expenditure was made for which the debt was incurred.

Sec. 26. NEW SECTION. 331.479 OTHER NONCURRENT DEBT ISSUANCE. Before the board may institute proceedings for the incurrence of debt for the purposes listed in section 331.478, subsection 2, a notice of the proposed action, including a statement of the amount, purposes, and form of the debt, the proposed time of its liquidation, and the time and place of the meeting at which the board proposes to take action to authorize the debt, shall be published as provided in section 331.305. At the meeting, the board shall receive oral or written objections from any resident or property owner of the county. After all objections have been received and considered, the board, at that meeting or a date to which it is adjourned, may take additional action to authorize the debt or abandon the proposal.

#### COORDINATING AMENDMENTS

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

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

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

Upon payment by the state of the salary and expenses, the auditor of state shall file with the warrant-issuing officer of the county, municipality or school, whose offices were examined, a sworn statement consisting of the itemized expenses paid and prorated salary costs paid under section 11.20. Upon audit and approval by the board of supervisors, council or school board, the ~~said~~ warrant-issuing officer shall draw ~~his a~~ warrant for ~~said~~ the amount on the ~~general fund of the county, or on the general fund of the municipality or school~~ in favor of the auditor of state, which warrant shall be placed to the credit of the general fund of the state. In the event of the disapproval of any items of said statement by the county, municipality, or school authorities, written objections shall be filed with the auditor of state within thirty days from the filing thereof. Disapproved items of ~~said~~ the statement shall be paid the auditor of state upon receiving final decisions emanating from public hearing established by the auditor of state.

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

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

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

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

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

24.6 EMERGENCY FUND—LEVY. ~~Each A~~ municipality as defined herein, may include in the estimate herein required, an estimate for an emergency fund. ~~Each such A~~ municipality shall have power to may assess and levy a tax for such the emergency fund at a rate not to exceed twenty-seven cents per thousand dollars of assessed value of taxable property of the municipality, provided that ~~no such an~~ emergency tax levy shall not be made until such the municipality shall have ~~has~~ first petitioned the state board to make such levy and received its approval thereof. Transfers of moneys may be made from the emergency fund to any other fund of the municipality for the purpose of meeting deficiencies in any such a fund arising from any cause, provided, however, that ~~no such a~~ transfer shall not be made except upon the written approval of the state board, and then only when such that approval is requested by a two-thirds vote of the governing body of said the municipality. Approval may be granted by the state board upon an application approved by a two-thirds vote of the board of supervisors of a county to use this fund for the purpose of matching funds available to such county from federal programs including, but not limited to, crime control, public health, disaster services, highway safety, juvenile delinquency, narcotics control and pollution.

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

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

24.14 TAX LIMITED. No A greater tax than that so entered upon the record shall not be levied or collected for the municipality proposing the tax for the purpose or purposes indicated; and thereafter no a greater expenditure of public money shall not be made for any specific purpose than the amount estimated and appropriated therefor for that purpose, except as provided in sections 24.6, and 24.15 and section 331.901, subsection 6, paragraph "d". All budgets set up in accordance with the statutes shall take such funds, and allocations made by sections 123.53, 324.79 and 405.1, into account, and all such funds, regardless of their source, shall be considered in preparing the budget, all as is provided in this chapter.

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

24.22 TRANSFER OF ACTIVE FUNDS—POOR FUND. Upon the approval of the state board, it is lawful to make temporary or permanent transfers of money from one fund of the municipality to another fund thereof of the municipality. However, funds collected and received for the construction and maintenance of secondary roads shall not be transferred for any purpose. The certifying board or levying board shall provide that money temporarily transferred shall be returned to the fund from which it was transferred within the time and upon the conditions the state board determines; provided that. However, it is not necessary to return to the emergency fund, or to any other fund no longer required, any money transferred therefrom to any other fund. No transfer shall be made to a poor fund unless there is a shortage in the fund after the maximum permissible levy has been made for the fund.

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

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

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

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

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

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

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

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

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

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

1. The county boards of supervisors, city councils and boards of directors of school districts shall ~~co-operate~~ cooperate with the office of disaster services to carry out the provisions of this chapter. Boards of supervisors and city councils shall form a joint county-municipal disaster services and emergency planning administration. Such joint administration shall be composed of a member of the county board of supervisors and the mayor or ~~his~~ the mayor's representative of the city governments within the county and the sheriff of ~~sueh~~ the county. One member of the joint administration shall be designated as chairperson and one as vice chairperson. The joint administration shall appoint a ~~co-ordinator~~ coordinator who possesses ~~sueh~~ such qualifications as established by rule of the director of the office of disaster services as provided in chapter 17A. The ~~co-ordinator~~ coordinator shall be responsible to the joint administration for the administration and ~~co-ordination~~ coordination of all disaster services and emergency planning matters throughout the county, subject to the direction and control of the joint administration. The disaster services and emergency planning ~~co-ordinator~~ coordinator shall prepare a comprehensive countywide disaster plan that ~~shall be~~ is subject to the approval of the state office of disaster services. The plan shall be integrated into and ~~co-ordinated~~ coordinated with the disaster plans of the state office of disaster services and other political subdivisions within the state. Each county and city located within the county may appropriate money ~~from the general fund of the county or city~~ for the purpose of paying expenses relating to disaster services and emergency planning matters of ~~sueh~~ the joint administration and establish a joint county-municipal disaster services fund in the office of the county treasurer. A city's appropriation shall be made from its general fund. The county and cities located in that county may deposit moneys in ~~sueh~~ the fund, which ~~fund~~ shall be used for the purpose of paying expenses relating to disaster services and emergency planning matters of ~~sueh~~ the joint administration. Any reimbursement, matching funds, or moneys received from sale of property obtained through the surplus property program or moneys obtained

from any source in connection with the disaster services and emergency planning program, shall be deposited in the joint disaster services fund. Withdrawal of moneys from the joint county-municipal disaster services fund may be made on warrants drawn by the county auditor, supported by claims and vouchers signed by the chairperson or vice chairperson of the joint administration and the ~~co-ordinator~~ coordinator of the joint county-municipal disaster services and emergency planning administration.

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

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

"Shall the ~~county (or city)~~ of . . . . . erect and equip (or purchase and equip) a memorial building (or erect a monument) as provided in chapter 37 of the Code for the purpose of . . . . . (set forth purpose of memorial as outlined in section 37.18) and issue bonds in the sum of . . . . dollars to cover the expense of the ~~same building or monument~~ (or levy a tax of . . . . per thousand dollars of assessed value for a period of . . . . years to defray the expense of the ~~same building or monument~~)?"

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

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

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

37.8 LEVY FOR MAINTENANCE. For the development, operation, and maintenance of a building or monument constructed, purchased, or donated under this chapter, a ~~county may levy a tax as provided in section 331.422, subsection 3,~~ and a city may levy a tax not to exceed eighty-one cents per thousand dollars of assessed value on all the taxable property within the city, as provided in section 384.12, subsection 2.

Sec. 44. Section 37.28, Code 1983, 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 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. 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 are not a general obligation of any political subdivision which owns the hospital.

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

37.30 REGISTRATION—CALL. All ~~tax~~ anticipatory warrants drawn under this chapter shall be numbered consecutively, 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. 46. Section 52.3, Code 1983, is amended to read as follows:

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

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

66.23 EFFECT OF DISMISSAL. If the petition be for removal is dismissed on final hearing on the merits, the defendant shall have judgment against the state, if the action was instituted by the attorney general, and against the county, city or other subdivision of the state if the action is otherwise instituted, be reimbursed for the reasonable and necessary expenses incurred by the defendant in making his a defense, including a reasonable attorney fee, to be fixed attorney's fees, as determined by the court or judge. If the petition for removal is filed by the attorney general, the state shall pay the expenses. If the petition for removal is filed by the county attorney or special prosecutor, the expenses shall be paid by the political subdivision of the state represented by the county attorney or special prosecutor. ~~Such~~ The payment shall be made out of any funds in the state treasury not otherwise appropriated, or out of the general fund of the county treasury, or the general fund of the city or other subdivision of the state, as the case may be.

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

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

2. ~~The procedures of this~~ This chapter also ~~apply whenever~~ applies when a municipality as defined in section 24.2, or a city ~~shall determine~~ or county determines that there are not or will not be sufficient funds on hand to pay the legal obligations of a fund. ~~Each of these municipalities and cities is authorized to~~ A municipality, city, or county may provide for the payment of such present and future obligations an obligation by drawing ~~one or more an~~ anticipatory warrants warrant payable to a bank or other business entity authorized by law to loan money in an amount ~~or amounts~~ legally available and believed to be sufficient to cover the anticipated ~~deficiencies~~ deficiency. The duties imposed on the treasurer by this chapter may be assigned by a city council to another city officer.

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

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

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

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

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

98.35 TAX AND FEES PAID TO GENERAL FUND. The proceeds derived from the sale of stamps and the payment of taxes, fees and penalties provided for under this chapter, and the permit fees received from all permits issued by the department, shall be credited to the general fund of the state. All permit fees provided for in this chapter and collected by cities in the issuance of permits granted by the cities shall be paid to the treasurer of the city ~~wherein~~ where the permit is effective, or to another city officer as designated by the council, and credited to the general fund of ~~said the~~ the city. Permit fees so collected by counties shall be paid to the county treasurer and ~~credited to the general fund of such county.~~

Sec. 52. Section 98A.6, unnumbered paragraph 2, Code 1983, is amended to read as follows: Judicial magistrates shall hear and determine violations of this chapter. The civil fines paid pursuant to this chapter shall be deposited in the county ~~general fund treasury~~.

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

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

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

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

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

The licensee or permittee may obtain possession of the explosives from the sheriff during the thirty-day period for the purpose of disposing of them. The disposal procedure shall conform to the provisions of section 101A.9. The licensee or permittee shall first pay ~~into to the county fund~~ an amount equal to the expense incurred by the county in storing the explosives during the period of confiscation. The amount of the expense shall be determined by the sheriff.

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

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

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

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

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

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

Annually, the total amount of money credited to the reserve, plus moneys appropriated for conservation purposes from sources other than the reserve, shall not be less than the amount of gifts, contributions, and bequests of money, rent, licenses, fees, charges, and other revenues received by the county conservation board. However, moneys given, bequeathed, or contributed upon specified trusts shall be held, appropriated, and expended in accordance with the trust specified.

The county auditor shall keep a complete record of the appropriations and shall issue warrants on them only on requisition of the county conservation board. The county conservation

board is subject to the contract letting procedures in section 331.341, subsections 1, 2, and 4. Upon request of the county conservation board, the board of supervisors may issue general county purpose bonds for the purposes in section 331.441, subsection 2, paragraph c, subparagraph (2), as provided in chapter 331, division IV, part 3.

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

8. The department shall credit all fees to the beer and liquor control fund. The department shall remit to the appropriate local authority, a sum equal to sixty-five percent of the fees collected for each class "A", class "B", or class "C" license except special class "C" licenses, covering premises located within ~~their respective jurisdictions~~ the local authority's jurisdiction. The department shall remit to the appropriate local authority a sum equal to seventy-five percent of the fees collected for each special class "C" license covering premises located within ~~their respective jurisdictions~~ the local authority's jurisdiction. The appropriate local authority to receive the fee collected for the privilege authorized under subsection 6 is the appropriate county which shall ~~deposit the fee in the county mental health and institutions fund to be used~~ use it only for the care and treatment of persons admitted or committed to the alcoholic treatment center at Oakdale or any facilities as provided in chapter 125.

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

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

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

1. Except as provided in section 125.43, each county shall pay for the remaining twenty-five percent of the cost of the care, maintenance, and treatment under this chapter of residents of that county ~~from the levy authorized by section 331.421, subsection 14~~. The commission shall establish guidelines for use by the counties in estimating the amount of expense which the county will incur each year. The facility shall certify to the county of residence once each month twenty-five percent of the unpaid cost of the care, maintenance, and treatment of a substance abuser. However, the approval of the board of supervisors is required before payment is made by a county for costs incurred which exceed a total of five hundred dollars for one year for treatment provided to any one substance abuser, except that approval is not required for the cost of treatment provided to a substance abuser who is detained pursuant to section 125.91. A facility may, upon approval of the board of supervisors, submit to a county a billing for the aggregate amount of all care, maintenance, and treatment of substance abusers who are residents of that county for each month. The board of supervisors may demand an itemization of billings at any time or may audit them.

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

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

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

137.12 APPOINTMENT. On receipt of notice of approval as a district health department, a district board shall be appointed as specified in the plan. Board members shall serve without compensation, but shall be reimbursed ~~from the local health fund, established under section 137.17,~~ for necessary expenses in accordance with rules established by the state board.

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

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

Sec. 65. Section 137.18, Code 1983, is amended to read as follows:

137.18 DEPOSIT OF MONEYS IN FUND. All moneys received by a ~~county or~~ district for local health purposes from federal appropriations, from local taxation, from licenses, from fees for personal services, or from gifts, grants, bequests, or other sources shall be deposited in the local health fund. Expenditures shall be made from the fund on order of the ~~local~~ district board for the purpose of carrying out its duties.

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

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

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

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

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

144.46 FEE FOR COPY OF RECORD. The department by rule shall establish fees based on the average administrative cost which shall be collected for each certified copy or short form certification of certificates or records, or for a search of the files or records when no copy is made, or when no record is found on file. Fees collected under this section shall be deposited in the general fund of the state if the service is performed by the department or in the ~~general fund treasury~~ of the county if the service is performed by the county or local registrar. A fee shall not be collected from a political subdivision or agency of this state.

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

~~Certify indemnity claims to the boards of supervisors to compensate~~ Compensate the owners of condemned swine ~~from funds as provided under section 331.421, subsection 6, 74 of this Act,~~ following the general procedures for filing claims and paying indemnities as provided in chapter 165.

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

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

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

163A.12 OWNER REQUESTING TEST. If the owner requests the department to inspect and test breeding swine for brucellosis, and agrees to comply with the rules made by the

department under section 163A.9, the department may designate a veterinarian to make an inspection and test, with the expense to be paid as provided in section 164.6 for cattle brucellosis testing, but only to the extent the funds provided in that section are not required for the cattle testing program. The board of supervisors shall reimburse the department for the expense of the inspection and testing program for swine brucellosis as provided in section 331.421, subsection 5, but only to the extent that the moneys in the fund are not required for expenses incurred under chapter 164.

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

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

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

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

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

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

1. A brucellosis and tuberculosis eradication fund is created in the office of the secretary of agriculture, to be used together with state and federal funds available to pay:

- a. The indemnity and other expenses provided in this chapter.
- b. The indemnity as set out in section 164.21 and other expenses provided in chapter 164.
- c. The expenses of the inspection and testing program provided in chapter 163A, but only to the extent that the moneys in the fund are not required for expenses incurred under chapter 164 or 165.

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

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

3. Not later than December 15 or June 15 of a year in which the tax is collected, the county treasurer shall transmit the amount of the tax levied and collected to the treasurer of state, who shall credit it to the county brucellosis and tuberculosis eradication fund.

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

174.13 COUNTY AID. The board of supervisors of the county in which a society is located may levy and expend a tax for fairground purposes in accordance with section 331.422, subsections 7 and 8 appropriate moneys to be used for fitting up or purchasing fairgrounds for the society or for aiding boys and girls 4-H club work and payment of agricultural and livestock premiums in connection with the fair, if the society owns or leases at least ten acres of land for the fairground and owns or leases buildings and improvements on the land of at least eight thousand dollars in value. A society may meet the requirement of owning or leasing land, buildings, and improvements through ownership by a joint entity under chapter 28E, of which the society is a part.

Sec. 76. NEW SECTION. 174.14 FAIRGROUND AID. The board of supervisors of a county which has acquired real estate for county or district fair purposes and which has a society using the real estate, may appropriate moneys to be used for the erection and repair of buildings or other permanent improvements on the real estate, and for the payment of debts contracted in the erection or repair and payment of agricultural and livestock premiums. In addition, the net proceeds from the sale of fairground sites and structures on the sites shall be placed in this fund to be used for the erection of permanent buildings on a new fairground site or the cost of moving structures from the old to the new site.

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

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

Sec. 78. NEW SECTION. 176A.12 COUNTY AGRICULTURAL EXTENSION FUND. A county agricultural extension education fund shall be established in each county and the county treasurer of each county shall keep the amount of tax levied under this chapter in that fund. Before the fifteenth day of each month, the treasurer shall notify the chairperson of the county extension council of the amount collected for this fund to the first day of that month, and the chairperson shall draw a draft for that amount, countersigned by the secretary, upon the treasurer who shall pay that amount to the treasurer of the extension council upon receipt of the draft.

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

c. ~~If any~~ a person required by this chapter to file ~~any an~~ annual or special report ~~shall fail so~~ fails to do so within the time fixed by the secretary for filing ~~the same~~ it, and ~~such~~ the failure ~~shall continue~~ continues for thirty days after notice of ~~such~~ default, ~~such~~ the person shall forfeit to this state the sum of one hundred dollars for each ~~and every~~ day of the continuance of ~~such the~~ failure, which forfeiture ~~shall be~~ is payable into the treasury of this state, and ~~shall be~~ is recoverable in a civil suit in the name of the state brought in the district court of the county where the person has ~~his a~~ principal office or in the district court of any county in which ~~he the~~ person does business. ~~It shall be the duty of the various~~ The county attorneys of this state to

shall prosecute for the recovery of such forfeitures. ~~The costs and expenses of such prosecution shall be paid out of the court expense fund of the county.~~

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

218.99 COUNTY AUDITORS TO BE NOTIFIED OF PATIENTS' PERSONAL ACCOUNTS. The director of a division of the department of social services in control of a state institution shall direct the business manager of each institution under the director's jurisdiction which is mentioned in section ~~331.425~~ 331.424, subsection ~~13~~, 1, paragraphs a through g to quarterly inform the auditor of the county of legal settlement of any patient or inmate who has an amount in excess of two hundred dollars on account in the patients' personal deposit fund and the amount on deposit. The directors shall direct the business manager to further notify the auditor of the county at least fifteen days before the release of funds in excess of two hundred dollars or upon the death of the patient or inmate. If the patient or inmate has no county of legal settlement, notice shall be made to the commissioner of the department of social services and the director of the division of the department in control of the institution involved.

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

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

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

222.74 DUPLICATE TO COUNTY. When certifying to the comptroller amounts to be charged against each county as provided in section 222.73, the superintendent shall send to the county auditor of each county against which ~~he~~ the superintendent has so certified any amount, a duplicate of ~~such the~~ certificate. The county auditor upon receipt of the duplicate certificate shall enter ~~the same~~ it to the credit of the state in ~~his the~~ ledger of state accounts, and shall immediately issue a notice to the county treasurer authorizing the treasurer to transfer the amount from the county ~~mental health and institutions~~ fund to the general state revenue. The treasurer shall file ~~such the~~ notice as ~~his~~ authority for making ~~such the~~ transfer and shall include the amount so transferred in ~~his the~~ next remittance of state taxes to the treasurer of state, designating the fund to which the amount belongs.

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

222.77 PATIENTS ON LEAVE. The cost of support of patients placed on convalescent leave or removed as a habilitation measure from a hospital-school, or a special unit, except when living in the home of a person legally bound for the support of the patient, shall be paid by the county of legal settlement as provided in section ~~331.425~~, subsection 13. If the patient has no county of legal settlement, the cost shall be paid from the support fund of the hospital-school or special unit and charged on abstract in the same manner as other state inpatients until ~~such time~~ as the patient becomes self-supporting or qualifies for support under other existing statutes.

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

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

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

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

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

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

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

230A.1 ESTABLISHMENT AND SUPPORT OF COMMUNITY MENTAL HEALTH CENTERS. A county or affiliated counties, by action of the board or boards of supervisors with approval of the director of the division of mental health, mental retardation, and developmental disabilities, may establish a community mental health center under this chapter to serve the county or counties. In establishing the community mental health center, the board of supervisors of each county involved may make a single nonrecurring expenditure ~~from the county fund specified in section 331.425, subsection 13,~~ in an amount determined by the board. This section does not limit the authority of the board or boards of supervisors of any county or group of counties to continue to expend money ~~from the county fund specified in this section~~ to support operation of the center, and to form agreements with the board of supervisors of any additional county for that county to join in supporting and receiving services from or through the center.

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

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

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

231.12 SALARIES—EXPENSES—HOW PAID. The judges making the appointments shall fix the salaries of all appointees at not exceeding the amount authorized by law. All appointees shall serve during the pleasure of ~~such~~ the judges, and in addition to salaries shall receive their necessary and actual expenses incurred while performing their duties. For use of an automobile in the discharge of their duties within the particular ~~county or counties~~ for which they are appointed ~~such~~ the officers may receive the mileage rate provided by law, or, in lieu ~~thereof of that rate~~, they may receive a monthly allowance in ~~such~~ amounts as the ~~judge or judges of the juvenile court may~~ determine and order. For use of an automobile outside the ~~county or counties~~ for which they have been appointed ~~such~~ the officers shall be paid the regular mileage rate. All salaries and expenses shall be paid by the county either from the general county fund or from the court expense fund.

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 96. Section 249A.12, subsection 2, unnumbered paragraph 2, Code 1983, is amended to read as follows:

Each county board entering into an agreement with the department under this subsection shall agree to reimburse the department ~~from the county poor fund or the county mental health and institutions fund~~, on a monthly basis, for that portion of the cost of assistance furnished under this section which is not paid from federal funds. The department shall place all such reimbursements from counties in the appropriation for medical assistance, and may use the reimbursed funds for any purpose for which the funds so appropriated by the general assembly may lawfully be used. Any county-reimbursed funds remaining unexpended shall revert to the general fund of the state in the same manner as the original appropriation.

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

**250.5 COMPENSATION.** A member of the commission shall receive twenty-five dollars for each month during which the member attends one or more commission meetings and shall be reimbursed for mileage the same as a member of the board of supervisors. Compensation and mileage shall be paid out of the ~~tax levied under appropriation authorized in section 331.422, subsection 10 99 of this Act.~~

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

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

Sec. 99. NEW SECTION. 250.14 APPROPRIATION. The board of supervisors of each county may appropriate moneys for the benefit of, and to pay the funeral expenses of honorably discharged, indigent men and women of the United States who served in the military or naval forces 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 spouses, surviving spouses, and minor children not over eighteen years of age, having a legal residence in the county.

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

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

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

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

251.4 GRANTS FROM STATE FUNDS TO COUNTIES. The state division may require as a condition of making available state assistance to counties for emergency relief purposes, that the county boards of supervisors shall ~~make maximum tax levies for relief,~~ establish budgets as needed in respect to the relief situation in the counties, ~~and comply with restrictions in section 331.422, subsection 11.~~

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

252.26 GENERAL RELIEF DIRECTOR. The board of supervisors in each county in the state shall, ~~no later than July 1, 1980,~~ appoint or designate a general relief director for the county, who shall have the powers and duties conferred by this chapter. In counties of one hundred thousand or less population, the county board may designate as general relief director an employee of the state department of social services who is assigned to work in that county and is directed by the commissioner of social services, pursuant to an agreement with the county board, to exercise the functions and duties of general relief director in that county. The director shall receive as compensation an amount to be determined by the county board, ~~which may be paid either from the general or poor fund of the county.~~

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

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

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

252.42 CO-OPERATION ON WORK-RELIEF PROJECTS. ~~Notwithstanding the provisions of any laws to the contrary, the~~ The county board of supervisors ~~shall have the power to use the poor fund to~~ may join and co-operate with the United States government, or cities within their boundaries, or both the United States government and cities within their boundaries, in sponsoring work projects, provided that the money used ~~from the poor fund for such purposes~~ does not exceed the cost per month of supplying relief to the certified persons working on projects who would be receiving direct relief if they were not employed on ~~said work the~~ projects.

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

The county auditor, upon receipt of such the certificate, shall ~~thereupon~~ enter the same it to the credit of the state in his the ledger of state accounts, and at once issue a notice to his the county treasurer authorizing him the county treasurer to transfer the amount ~~from the poor or county fund~~ to the general state revenue, which notice shall be filed by the treasurer as his authority for making ~~such the~~ transfer; ~~and he.~~ The county treasurer shall include the amount ~~so~~ transferred in his the next remittance of state taxes to the treasurer of state, to accrue to the credit of the university hospital fund.

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

270.7 PAYMENT BY COUNTY. The county auditor shall, upon receipt of ~~said the~~ the certificate, pass ~~the same~~ it to the credit of the state, and ~~thereupon~~ issue a notice to the county

treasurer authorizing him the county treasurer to transfer the amount from the county mental health and institutions fund to the general state revenue, which shall be filed by the treasurer as his authority for making such the transfer, and the county treasurer shall include the amount in his the next remittance of state taxes to the treasurer of state, designating the fund to which it belongs.

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

Sec. 107. Section 306.15, Code 1983, is amended to read as follows:

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

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

A county shall not use farm-to-market road funds as described in this section unless the total funds that the county raised transferred or provided during the prior calendar fiscal year pursuant to section 331.425, subsection 7, paragraph "a", subparagraphs (1), (3) and (4) 331.429, subsection 1, paragraphs a, b, and d, are at least seventy-five percent of the maximum funds the county could have raised transferred in the prior calendar fiscal year pursuant to section 331.422, subsections 12 and 13 331.429, subsection 1, paragraphs a and b.

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

The board shall fix the compensation of said engineer or the engineers, and pay the same, together with all engineering costs, from the general county fund, or from the secondary road construction fund or from the secondary road maintenance fund, or from any or all of said funds.

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

309.52 DUTY OF TREASURER. The treasurer shall sell said the certificates in accordance with the provisions of chapter 75, and shall credit the amount received to said secondary road fund, or if unable to sell said the certificates for par plus accrued interest, the treasurer may apply said the certificates at par plus accrued interest in payment of any warrants duly authorized and issued for secondary road work.

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

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

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

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

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

In case of assessments on lands owned by the county, the same assessments shall be paid

from the county general fund treasury. In case of assessments on lands owned by the state, the same assessments shall be paid out of any funds in the state treasury not otherwise appropriated. In case of assessments on lands owned by a city, the same assessments shall be paid from any available city fund.

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

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

If no special assessment certificates are issued and sold on account of any particular secondary road assessment district, the special assessments on lands included in that district, and the interest on such the assessments when collected, shall be transferred to the secondary road fund of said the county. If certificates are issued and sold in anticipation of the special assessments levied on any such a district as herein provided, the proceeds of such the certificates shall be credited to the secondary road fund of said county treasury. In that event, the special assessments in anticipation of which certificates have been issued, and the interest on such the assessments shall, when collected, be used to retire such the certificates.

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

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

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

8. Beginning July 1, 1981, and each subsequent year, the The treasurer of state, before making any allotments to counties under this section, shall reduce the allotment to any county for the secondary road fund by an amount by which the total funds that the county raised transferred or provided during the prior calendar fiscal year under section 331.425, subsection 7, paragraph "a," subparagraphs (1), (3) and (4) 331.429, subsection 1, paragraphs a, b, and d, are less than seventy-five percent of the maximum funds that the county could have raised transferred in the prior calendar fiscal year under section 331.422, subsections 12 and 13 331.429, subsection 1, paragraphs a and b. Funds remaining in the secondary road fund of the counties due to a reduction of allocations to counties for failure to maintain a minimum local tax effort shall be reallocated to counties that are not reduced under this subsection pursuant to the allocation provisions of section 312.3, subsection 1, based upon the needs and area of the county. Information necessary to make allocations under this subsection shall be provided by the state department of transportation or the state comptroller upon request by the treasurer of state.

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

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

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

316.14 FUNDING. Payments and expenditures under the provisions of this chapter are incident to and arise out of the construction, maintenance, and supervision of public highways and streets, and, in the case of any federal-aid highway project, may be made by the department from the primary road fund and funds made available by the federal government for the purpose of carrying out the provisions of this chapter. Payments made under authority of section 316.10 may be made from the primary road fund in case of a primary road project only, and in other cases may be made from the secondary road fund or from appropriate funds under control of a political subdivision.

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

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

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

317.4 DIRECTION AND CONTROL. As used in this chapter, "commissioner" or "commissioners" means the county weed commissioners and their deputies commissioner or the commissioner's deputy within their respective counties each county. Each commissioner, subject to direction and control by the county board of supervisors, shall supervise the control and destruction of all noxious weeds in the county, including those growing within the limits of cities, within the confines of abandoned cemeteries, and those growing along streets and highways unless otherwise provided. A commissioner may enter upon any land in the county at any time for the performance of the commissioner's duties, and shall hire the labor and equipment necessary subject to the approval of the board of supervisors. This necessary labor and equipment shall be paid for from the county general fund or the funds specified in section 331.426, subsection 7.

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

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

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

317.18 ORDER FOR DESTRUCTION ON ROADS. The board of supervisors shall order all weeds other than noxious weeds, on all county trunk and local county roads and between the fence lines thereof to be cut, burned or otherwise destroyed to prevent seed production thereof, either upon its own motion or upon receipt of written notice requesting such the action from any residents of the township in which such the roads are located, or any person regularly using said the roads. ~~Said~~ The order shall define the roads along which ~~said~~ weeds are required to be cut, burned or otherwise destroyed and shall require ~~said~~ the weeds to be cut, burned or otherwise destroyed within thirty days after the publication of ~~said~~ the order in the official newspapers of ~~said~~ the county. If the adjoining owner fails to cut, burn or otherwise destroy ~~said~~ the weeds as required in ~~said~~ the order, the county commissioner shall have ~~same~~ them cut, burned or otherwise destroyed and the cost thereof shall be paid ~~from~~ by the ~~general~~ county fund, and recovered later by an assessment against the adjoining property owners as provided in section 317.21.

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

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

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

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

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

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

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

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

321.192 DISPOSAL OF FEES. ~~Such~~ The license fees shall be forwarded by the department to the treasurer of state who shall place ~~same them~~ in the general fund of the state, ~~provided that.~~ However, for each operator's and motorized bicycle license issued by a county sheriff for which a license fee is paid, the sheriff issuing ~~the same shall be entitled to it~~ may retain the sum of fifteen cents and for each chauffeur's license, the sum of fifty cents, ~~which shall be credited to the county general fund.~~

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

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

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

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

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

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

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

330.20 APPOINTMENT OF COMMISSION. When a majority of the voters favors airport control and management by a commission, the governing body shall, within ten days, appoint an airport commission of three or five resident voters. In case of a commission of three members the first appointees shall hold office, one for two years, one for four years, and one for six years. In case of a commission of five members the first appointees shall hold office, one for two years, one for three years, one for four years, one for five years, and one for six years. All subsequent appointments shall be for a term of six years. Vacancies shall be filled as original appointments are made. Members of the airport commission shall serve without compensation. Each commissioner shall execute and furnish a bond in an amount fixed by the governing body and filed with the city clerk or county auditor. ~~The cost of such bond shall be paid from the general fund.~~ The commission shall elect from its own members a ~~chairman~~ chairperson and a secretary who shall serve for ~~such~~ a term as the commission shall determine.

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

b. Establish budgets ~~in accordance with chapter 24, and establish budgets~~ for the farm-to-market road fund and the secondary road fund in accordance with sections 309.10 and 309.93 to 309.97.

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

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

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

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

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

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

a. "General obligation bond" means a negotiable bond issued by a county and payable from the levy of ad valorem taxes on all taxable property within the county through its debt service fund which is required to be established by section ~~331.428~~ 331.430.

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

(3) Sanitary disposal projects as defined in section 455B.301, subject to the levy limit in section 331.422, subsection 27.

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

(5) Public buildings, including the site or grounds of, and the erection, equipment, remodeling, or reconstruction of, and additions or extensions to the buildings, and including the provision and maintenance of juvenile detention or shelter care facilities, when the cost does not exceed the following limits stated in section 345.1:

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

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

(c) Three hundred thousand dollars in a county having a population of more than fifty thousand but not more than one hundred thousand.

(d) Four hundred thousand dollars in a county having a population of more than one hundred thousand but not more than two hundred thousand.

(e) Five hundred thousand dollars in a county having a population of more than two hundred thousand.

Sec. 139. Section 331.441, subsection 2, paragraph c, subparagraphs (1), (2), (3), and (9), Code 1983, are 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 331.421, subsection 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 to 37.4 or section 331.442; after the election, the county shall take additional actions required to issue the bonds pursuant to this part.

(2) Acquisition and development of land for a public museum, park, parkway, preserve, playground, or other recreation or conservation purpose to be managed by the county conservation board, subject to the levy limit in section 331.422, subsection 6, and subject to a one million dollar maximum aggregate limit on outstanding county conservation bonds in the county. Expenses incurred for the bond election shall be paid from the county conservation fund. The board may only submit a proposition under this subparagraph only upon receipt of a petition from the county conservation board asking that bonds be issued for a specified amount.

(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.

(9) Public buildings, including the site or grounds of, the erection, equipment, remodeling, or reconstruction of, and additions or extensions to the buildings, and including the provision and maintenance of juvenile detention or shelter care facilities, when the cost exceeds the limits stated in ~~section 345.1~~ subsection 2, paragraph b, subparagraph (5).

Sec. 140. Section 331.447, subsection 1, unnumbered paragraph 1, Code 1983, is amended to read as follows:

Taxes for the payment of general obligation bonds shall be levied in accordance with chapter 76, and the bonds are payable from the levy of unlimited ad valorem taxes on all the taxable property within the county through its debt service fund required by section ~~331.428~~ 331.430 except that:

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

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

g. The levy for taxes for the county brucellosis ~~eradication fund~~ and the bovine tuberculosis eradication fund as provided in section ~~331.421, subsections 5 and 6~~ 74 of this Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 155. Section 333A.4, subsections 1 and 2, Code 1983, are amended to read as follows:

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

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

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

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

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

346A.2 AUTHORIZED IN CERTAIN COUNTIES. Counties may undertake and carry out any project as defined in section 346A.1, and the boards may operate, control, maintain and manage health centers and additions to and facilities for health centers. The boards may appoint committees, groups, or operating boards as they may deem necessary and advisable to facilitate the operation and management of health centers, additions and facilities. A board may lease space in any health center to other public corporations, public agencies and private nonprofit agencies engaged in furnishing health, welfare and social services which lease shall be on terms and conditions the board deems advisable. All contracts for the construction, reconstruction, completion, equipment, improvement, repair or remodeling of any buildings, additions or facilities shall be let in accordance with section 331.341, subsection 1. ~~To pay the cost of operating, maintaining and managing a health center the board of any such county may levy an annual tax in accordance with section 331.422, subsection 21.~~

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

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

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

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

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

356A.3 ALTERNATIVE CONFINEMENT OF PRISONERS. ~~Any~~ A district judge may sentence and commit a person to a facility established and maintained pursuant to section 356A.1 or 356A.2 instead of the county jail. A district judge may order the transfer of a person sentenced and committed to the county jail to such a facility upon the judge's own motion, the motion of the sentenced and committed person, or the motion of the sheriff. The original order of commitment or the order of transfer to the facility shall set forth the terms and conditions of the detention or commitment and that the detained or committed person shall abide by the terms and conditions of this chapter and the rules of the facility to which committed or transferred. The order shall be read to the detained, committed, or transferred person in open court. The committing court or a district judge may order ~~any~~ a person who has been detained, committed, or transferred to such a facility to be transferred to the county jail if, upon hearing, the court determines the person has been refractory or disorderly, has willfully destroyed or injured any property in the facility, or has violated any of the terms and conditions of the order of detention, commitment, or transfer or the provisions of this chapter or the rules of the facility where the person was detained or committed. Any violations of the order of detention, commitment, or transfer shall further be punished as contempt of court pursuant to chapter 665. ~~The provisions of section~~ Section 719.4 ~~are~~ is applicable to any person detained, committed, or transferred to a facility established and maintained pursuant to this chapter. The county or city to which the cause originally belonged is liable for the expense of the original detention, commitment, or transfer and the subsequent expenses of maintaining the person in the facility. ~~The county's expense shall be levied and paid out of the fund pursuant to section 331.426, subsection 9.~~

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

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

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

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

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

All moneys received and set apart for the maintenance of the library shall be deposited in the fund specified in ~~section 331.425, subsection 10, and shall be kept by the treasurer separate from all other moneys, treasury of the county and paid out upon the orders warrants drawn by the county auditor upon requisition~~ of the board of trustees, signed by its president and secretary.

Sec. 164. Section 358B.13, Code 1983, 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 boards of supervisors and the city councils within the district shall review the estimate and upon approval by the boards of supervisors and all city councils in the district, each governing body shall determine the source of its share and include its share within its proposed budget. The council of each city composing in a county library district shall may make the necessary levies for library maintenance purposes, but the county levy is subject to the levy limit in section 331.421, subsection 10.

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

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

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

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

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

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

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

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

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

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

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

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

2. A city may not provide a penalty in excess of a one hundred dollar fine or in excess of thirty days imprisonment for the violation of an ordinance. An amount equal to ten percent of

all fines collected by municipal corporations shall be remitted quarterly to the county treasurer of the county in which the municipal corporation is located ~~for deposit in the county general fund~~. However, one hundred percent of all fines collected by a city pursuant to section 321.236, subsection 1, shall be retained by the city.

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

368.21 SUPERVISION OF PROCEDURES. When an incorporation, discontinuance, or boundary adjustment is complete, the board shall supervise procedures necessary to carry out the proposal. In the case of an incorporation, the county commissioner of elections shall conduct an election for mayor and council of the city, who shall serve until their successors take office following the next regular city election. In the case of a discontinuance, the board shall publish two notices as provided in section 368.15 that it will receive and adjudicate claims against the discontinued city for a period of six months from the date of last notice, and shall cause necessary taxes to be levied against the property within the discontinued city to pay claims allowed. All records of a discontinued city shall be deposited with the county auditor of the county designated by the board. Any remaining balances shall be deposited in the ~~general fund of the county treasury~~ where the former city was located. In the case of boundary adjustments, the proper city officials shall carry out procedures necessary to implement the proposal.

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

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

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

422.100 ALLOCATION TO MONEYS AND CREDITS REPLACEMENT FUND IN EACH COUNTY. There is created a permanent fund in the office of the treasurer of state to be known as the "moneys and credits replacement fund". The director shall determine the percentage which the aggregate taxable value for the year 1965 of the property described in and subject to taxation under section 429.2, Code 1966, owned or held by individuals, administrators, executors, guardians, conservators, trustees or an agent or nominee thereof, and the aggregate taxable value for the year 1965 of the property described in and subject to taxation under section 431.1, Code 1966, for the year 1965 but not subject to taxation under ~~said that~~ section for the year 1966, in each county bears to the total aggregate taxable value of such property reported from all of the counties in the state and shall certify the percentage for each county to the state comptroller prior to January 1, 1967. In July of each year, the state comptroller shall apply ~~said that~~ percentage to the money ~~which shall have accumulated~~ in the moneys and credits tax replacement fund prior to ~~such that~~ July and ~~thereby~~ determine the amount ~~thereof~~ due to each county. The state comptroller shall draw warrants on the moneys and credits tax replacement fund in such amounts payable to the county treasurer of each county and transmit them. The county treasurer shall apportion these amounts as follows: For the amounts received in January 1972, and all previously collected amounts, twenty percent to the county general fund, fifty percent to the school general fund, and the remaining thirty percent to cities and towns in the proportion that the taxable values for each city and town for 1965 of property subject to taxation in 1965 under sections 429.2, Code 1966, and 431.1, Code 1966, is to the total of such taxable values for all cities and towns within the county; for the amounts received in January 1973, and all subsequently collected amounts, forty percent to the county ~~general fund~~, and the remaining sixty percent to cities and towns in the proportion that the taxable values for each city and town for the year 1965 under sections 429.2 and 431.1, Code 1966, is to the total of such taxable values for all the cities and towns within the county.

Not later than December 31, 1973, the county auditor may file a certified statement with the state comptroller demonstrating errors made in calculating the aggregate taxable value for the year of 1965. The comptroller, upon verifying that an error was made, shall recalculate the amount payable to counties for the previous seven years, based upon the amounts which were available in the moneys and credits tax replacement fund in January of each year, and shall notify each county of its total overpayment or underpayment for the seven-year period. If a county has received an overpayment, it shall refund the overpayment to the comptroller for deposit in the moneys and credits tax replacement fund. The refund of an overpayment shall be made not later than December 31, 1976. If a county has received an underpayment, the comptroller shall pay the amount of the underpayment to the county from the moneys and credits tax replacement fund, not later than January of 1977. ~~The refund of an overpayment shall be made from the county general fund, and the amount received for an underpayment shall be deposited in the county general fund, but the board of supervisors shall distribute thirty percent of the overpayment to cities and towns in the county in proportion to the corrected taxable values for each city and town for 1965.~~

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

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

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

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

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

430A.3 LEVY. There is hereby imposed upon capital employed in the business of making loans or investments within the state of Iowa, as determined under the provisions of this chapter, a tax of five mills on each dollar of ~~such~~ capital; ~~such the~~ tax to be considered a tax upon moneys and credits of ~~such the~~ corporations which shall be levied by the board of supervisors, and placed upon the tax list and collected by the county treasurer. The amount collected in each taxing district in cities shall be apportioned twenty percent to the county ~~general fund~~, thirty percent to the city general fund, and fifty percent to the general fund of the state, and the amount collected in each taxing district outside of cities shall be apportioned fifty percent to the county ~~general fund~~ and fifty percent to the general fund of the state. The term "loans" as used herein shall ~~mean~~ means the lending of money to members of the general public upon other than real estate security. The term "investments" as used herein shall ~~mean~~ means the discounting, purchasing, or otherwise acquiring notes, mortgages, sales contracts, debentures, or any other evidences of indebtedness, based upon other than real estate security when ~~such the~~ investments are made in connection with loans made to members of the general public in the state of Iowa or in the course of any operations having as their effect the financing of business transactions within the state of Iowa resulting in the incurring of any indebtedness based upon security other than real estate security.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

455.164 PRELIMINARY EXPENSES—HOW PAID. If the proposed district is all in one county, the board of supervisors is ~~authorized to may~~ pay all necessary preliminary expenses in connection ~~therewith from the general fund of the county with the district~~. If it extends into other counties, the boards of the respective counties are ~~authorized to pay from the~~

general fund thereof, such may pay a proportion of said the expenses as the work done or expenses created in each county bears to the whole amount of work done or expenses created. Said The amounts shall be ascertained and reported by the engineer in charge of the work and be approved by the respective boards which shall, as soon as paid, charge the amount to said the district in favor of the general fund of the counties, as their interest interests may appear, as soon as the said district is established. If said the district shall is not be established, the said amounts shall be collected upon the bond or bonds of the petitioners.

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

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

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

2. On account of the secondary road system, may be is payable from the secondary road construction fund, or from the secondary road maintenance fund, or from both of said county funds.

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

Sec. 189. Section 533.24, unnumbered paragraph 2, Code 1983, is amended to read as follows:

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

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

2. The real property owner or possessor shall notify the sheriff of the county where the real property is located of the removal of the motor vehicle or other personal property. If the owner of the motor vehicle or other personal property can be determined, he the owner shall be notified of the removal by the sheriff by certified mail, return receipt requested. If such the owner cannot be identified, notice by one publication in one newspaper of general circulation in the area where the personal property was parked or placed shall be is sufficient to meet all notice requirements under this section. If the personal property has not been reclaimed by the owner within six months after notice has been effected, it may be sold by the sheriff at public or private sale. The net proceeds after deducting the cost of the sale shall be applied to the cost of removal and storage of the property, and the remainder, if any, shall be paid to the county treasurer for the use and benefit of the county general fund.

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

Before any part of the principal may be so invested or used, the county, city, board of trustees of cities a city to whom the management of a municipal cemeteries cemetery has been transferred by ordinance, or civil township shall, by resolution, accept the donation or bequest, and that portion of cemetery lot sales or permanent charges made against cemetery lots which is to be used for perpetual care of cemetery lots, and, by resolution, shall provide for the payment of interest annually to the appropriate fund specified in section 331.426, subsection 8, or to the cemetery association, or to the person having charge of the cemetery, to be used in caring for or maintaining the individual property of the donor in the cemetery, or lots which have been sold if provision was made for perpetual care, all in accordance with the terms of the donation or bequest, or the terms of the sale or purchase of a cemetery lot.

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

567.10 ESCHEAT. If the court finds that the land in question has been acquired in violation of this chapter or that the land has not been converted to the purpose other than farming within five years as provided for in this chapter, the court shall declare the land escheated to the state. When escheat is decreed by the court, the clerk of court shall notify the governor that the title to the real estate is vested in the state by decree of the court. Any real estate, the title to which is acquired by the state under ~~the provisions~~ of this chapter, shall be sold in the manner provided by law for the foreclosure of a mortgage on real estate for default of payment, the proceeds of the sale shall be used to pay court costs, and the remaining funds, if any, shall be paid to the person divested of the property but only in an amount not exceeding the actual cost paid by the person for that property. Proceeds remaining after the payment of court costs and the payment to the person divested of the property shall become a part of the ~~general fund~~ funds of the county or counties in which the land is located, in proportion to the part of the land in each county.

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

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

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

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

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

The individuals who were municipal court clerks and bailiffs on June 30, 1973, and who were municipal court deputy clerks and deputy bailiffs on that date, may as deputies of the district court clerks and sheriffs be suspended, demoted, or discharged by the district court clerks and sheriffs only for neglect of duty, disobedience of orders, misconduct, or failure to properly perform duties, by pursuing the procedure provided by sections 400.19 to 400.26 and in these cases the district court clerk or sheriff shall be deemed to be the person having the appointing power, the county auditor shall perform the functions of the mayor or city manager, the board of supervisors shall perform the functions of the civil service commission, and the county attorney shall perform the functions of the city attorney or solicitor. A municipal court bailiff or

deputy bailiff who on June 30, 1973, is a member of the retirement system provided by chapter 411 shall continue to be such a member thereafter; and that chapter shall continue to apply to them that person notwithstanding this chapter, with the appropriate county deducting from his the person's compensation his the person's contributions to the retirement fund and the county contributing the public's portion to such the fund out of the court expense fund notwithstanding any other provision of law.

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

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

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

602.55 FUNDS, REPORTS. Each month each judicial magistrate and district associate judge shall file with the clerk of the district court of the proper county a sworn, itemized statement of all cases disposed of and all funds received and disbursed per case, and at least monthly shall remit to the clerk all funds received. The clerk shall provide adequate clerical assistance to judicial magistrates and district associate judges to carry out this section. The clerk shall remit ninety percent of all fines and forfeited bail received from a magistrate or district associate judge to the city that was the plaintiff in any action, shall remit to the city ninety percent of all fines and forfeited bail received for improper use of handicapped parking spaces in violation of section 601E.6, subsection 2, when the violations occurred within the city, shall remit all fines and forfeited bail received from a magistrate or district associate judge for violation of a county ordinance except an ordinance relating to vehicle speed or weight restrictions, to the county treasurer of the county that was the plaintiff in any action for deposit in the general fund of the county, and shall provide that city or county with a statement showing the total number of the cases, the total of all fines and forfeited bail collected and the total of all cases dismissed. However, if a county ordinance provides a penalty for a violation which is also penalized under state law, all fines and forfeited bail collected for the violation of that ordinance shall be deposited in the school fund. The clerk shall remit the remaining ten percent of city fines and forfeited bail to the county treasurer for deposit in the county general fund. The clerk shall remit to the treasurer of the county, for the benefit of the school fund, all other fines and forfeited bail received from a magistrate. All fees and costs for the filing of a complaint or information or upon forfeiture of bail received from a magistrate shall be remitted monthly by the clerk as follows:

1. One-half to the treasurer of state to be credited to the general fund of the state.
2. One-third to the county treasurer to be credited to the general fund of the county.
3. One-sixth to the treasurer of state to be credited to the judicial retirement fund created in section 605A.4.

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

622.93 APPLICABILITY IN POLK COUNTY CERTAIN COUNTIES. Proof of the publication of the filing in the district court of the petitions as provided for in section 618.13 and a charge on the basis of one dollar for each petition shall be made once each month by the publisher, presented to the clerk of the district court for verification and approval, and filed with the county auditor to be presented to the board of supervisors, which shall order the claim for such the publications paid from the fund specified in section 331.426, subsection 9.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 209. Counties shall prepare budgets and adopt accounting procedures in accordance with this Act for the fiscal year beginning July 1, 1984. During the fiscal year beginning July 1, 1983, counties shall continue to follow the budgeting and accounting procedures in effect immediately prior to July 1, 1983, to the extent necessary to implement their budgets for that year, but are otherwise subject to this Act.

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

Approved May 13, 1983