

**CHAPTER 1178**  
**COUNTY FINANCE REVISION**  
*H.F. 2390*

**AN ACT** relating to county finance by deleting or amending incorrect references to county funds and making amendments to resolve conflicts in county finance laws.

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

Section 1. Section 165.18, subsection 3, Code Supplement 1983, is amended to read as follows:

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. 2. Section 174.14, Code Supplement 1983, is amended to read as follows:

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. 3. Section 235B.1, subsection 5, paragraph c, Code Supplement 1983, is amended to read as follows:

c. In every case involving adult abuse which is substantiated by the department and which results in a judicial proceeding on behalf of the dependent adult, legal counsel shall be appointed by the court to represent the dependent adult in the proceedings. The court may also appoint a guardian ad litem to represent the dependent adult if necessary to protect the dependent adult's best interests. The same attorney may be appointed to serve both as legal counsel and as guardian ad litem. Before legal counsel or a guardian ad litem is appointed pursuant to this section, the court shall require the dependent adult and any person legally responsible for the support of the dependent adult to complete under oath a detailed financial statement. If, on the basis of that financial statement, the court deems that the dependent adult or the legally responsible person is able to bear all or a portion of the cost of the legal counsel or guardian ad litem, the court shall so order. In cases where the dependent adult or the legally responsible person is unable to bear the cost of the legal counsel or guardian ad litem, the expense shall be paid out of the court expense fund by the county.

Sec. 4. Section 309.10, unnumbered paragraph 2, Code Supplement 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 transferred or provided during the prior fiscal year pursuant to section 331.429, subsection 1, paragraphs "a", "b", and "d", and "e", are at least seventy-five percent of the maximum funds the county could have transferred in the prior fiscal year pursuant to section 331.429, subsection 1, paragraphs "a" and "b".

Sec. 5. Section 312.2, subsection 8, Code Supplement 1983, is amended to read as follows:

8. 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 transferred or provided during the prior fiscal year under section 331.429, subsection 1, paragraphs "a," "b," and "d," and "e", are less than seventy-five percent of the maximum funds that the county could have transferred in the prior fiscal year under section 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. 6. Section 331.421, subsections 1 and 2, Code Supplement 1983, are amended to read as follows:

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.

Sec. 7. Section 331.424, subsection 1, paragraph m, Code Supplement 1983, is amended to read as follows:

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 court officers under chapter ~~231~~ 602, 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~~ to a retirement system for bailiffs, reimbursement for judicial magistrates under section ~~602.42~~ ~~602.6501~~, 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~~ costs of prosecution under section 815.13.

Sec. 8. Section 331.429, subsection 1, paragraph a, Code Supplement 1983, is amended to read as follows:

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 and an amount equivalent to the moneys derived by the general fund from livestock tax credits under section 427.17, military service tax credits under chapter 426A, and mobile home taxes under section 135D.22 multiplied by the ratio of sixteen and seven-eighths cents to the general fund tax rate.

Sec. 9. Section 331.429, subsection 1, paragraph b, Code Supplement 1983, is amended to read as follows:

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 and an amount equivalent to the moneys derived by the rural services fund from the livestock tax credits under section 427.17, military service tax credits under chapter 426A, and mobile home taxes under section 135D.22 multiplied by the ratio of three dollars and three-eighths cents to the rural service fund tax rate.

Sec. 10. Section 331.429, subsection 2, paragraph i, Code Supplement 1983, is amended to read as follows:

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. 11. Section 331.430, subsection 2, paragraph b, Code Supplement 1983, is amended to read as follows:

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.~~

Sec. 12. Section 815.13, Code Supplement 1983, is amended to read as follows:

815.13 PAYMENT OF PROSECUTION COSTS. The county or city that prosecutes a criminal action shall pay the required fees and mileage to witnesses called on behalf of the prosecution, the costs of depositions taken on behalf of the prosecution, the costs of transcripts requested by the prosecution, the fees that are payable to the clerk of the district court for services rendered, and court costs taxed in connection with the trial of the action or appeals from the judgment. These fees and costs are recoverable by the county or city from the defendant unless the defendant is found not guilty or the action is dismissed. ~~Expenditures of a county under this section may be paid out of the court expense fund in lieu of the county general fund.~~

Approved May 2, 1984

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## CHAPTER 1179

### REAL PROPERTY IN MUNICIPAL IMPROVEMENT DISTRICT

*H.F. 2510*

**AN ACT** relating to the definition and taxation of real property within a self-supported municipal improvement district.

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

Section 1. Section 386.1, subsection 7, Code 1983, is amended to read as follows:

7. "Property" means real property as defined in section 4.1, subsection 8, and in section 427A.1, subsection 1, paragraph "h".

Approved May 2, 1984