

**331.401 Duties relating to finances.**

1. The board shall:
  - a. Audit expenses charged to the county for the annual examination by the auditor of state and approve or object to the expenses as provided in [section 11.21](#).
  - b. Establish budgets for the farm-to-market road fund and the secondary road fund in accordance with [sections 309.10](#) and [309.93 through 309.97](#).
  - c. Pay expenses of administration of juvenile justice, attributable to the county under [section 232.141](#).
  - d. Provide for the expense of persons committed to the county jail or a regional detention facility in accordance with [section 356.15](#).
  - e. Adopt resolutions authorizing the county assessor to provide forms for homestead tax exemption and credit claimants as provided in [section 425.2](#) and military service tax exemptions as provided in [section 426A.14](#).
  - f. Examine and allow or disallow claims for homestead tax exemption and credit in accordance with [section 425.3](#) and claims for military service tax exemption in accordance with [chapter 426A](#). The board, by a single resolution, may allow or disallow the exemptions recommended by the assessor.
  - g. Hear appeals relating to the agricultural land tax credit in accordance with [section 426.6](#).
  - h. Order the suspension of property taxes of certain persons in accordance with [section 427.9](#).
  - i. Approve or deny an application for a property tax exemption for impoundment structures, as provided in [section 427.1, subsection 20](#).
  - j. Serve on the conference board as provided in [section 441.2](#).
  - k. 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 [chapter 24, sections 444.1 through 444.4](#), and [sections 444.6 through 444.8](#), and levy taxes as required in [chapters 434, 437, and 438](#).
  - l. Carry out duties in regard to the collection of taxes as provided in [sections 445.16, 445.60, and 445.62](#).
  - m. Apportion taxes upon receipt of a petition, in accordance with [sections 449.1A through 449.3](#).
  - n. Comply with [chapters 12B and 12C](#) in the management of public funds.
  - o. Allocate payments from flood control projects as provided in [sections 161E.13 and 161E.14](#).
  - p. Examine and settle all accounts of the receipts and expenditures of the county and all claims against the county, except as otherwise provided by state law.
  - q. 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.
  - r. Retain overpayments of moneys paid to the county in an amount of five dollars or less, unless the payor has requested a refund of the overpayment.
  - s. Perform other financial duties as required by state law.
2. The board shall not pay membership dues for a county officers association in this state other than the Iowa state association of counties or an organization affiliated with it. [This subsection](#) does not prohibit expenditures for organizations with which the Iowa state association or its affiliates are affiliated.
3. The board shall not pay bounties on crows, rattlesnakes, foxes, or wolves other than coyotes.
4. The board shall not approve for payment to the auditor, treasurer, recorder, sheriff, county attorney, or to a supervisor a separation allowance or severance pay.
  1. a – o. [S81, §331.401(1); [81 Acts, ch 117, §400](#)]
  - p. [R60, §312; C73, §303; C97, §422; SS15, §422; C24, 27, 31, 35, 39, §5130; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §332.3(5); S81, §331.401(1); [81 Acts, ch 117, §400](#)]

r. [S81, §331.401(1); 81 Acts, ch 117, §400]

2. [C73, 75, 77, 79, 81, §332.3(27); S81, §331.401(2); 81 Acts, ch 117, §400]

3. [79, 81, §350.2; S81, §331.401(3); 81 Acts, ch 117, §400]

83 Acts, ch 123, §132 – 135, 209; 86 Acts, ch 1001, §18; 90 Acts, ch 1236, §46; 91 Acts, ch 191, §7; 2002 Acts, ch 1150, §1; 2007 Acts, ch 75, §1; 2007 Acts, ch 185, §1; 2015 Acts, ch 55, §1; 2018 Acts, ch 1158, §2, 28; 2021 Acts, ch 80, §203; 2023 Acts, ch 71, §27, 48, 49

Referred to in §331.902

2023 amendment to subsection 1, paragraphs e and f applies retroactively to assessment years beginning on or after January 1, 2023; 2023 Acts, ch 71, §49