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SUBCHAPTER I

DEFINITIONS — COUNTY OF RESIDENCE

331.101 Definitions.

As used in [this chapter](#), unless the context otherwise requires:

1. “*Amendment*” means a revision or repeal of an existing ordinance or code of ordinances.
2. “*Auditor*” means the county auditor or a deputy auditor or employee designated by the county auditor.
3. “*Board*” means the board of supervisors of a county.
4. “*Book*”, “*record*”, and “*register*” include any mode of permanent recording including but not limited to, card files, microfilm or microfiche, electronic records and the like.
5. “*Charter*” means a formal document establishing the functions, powers, organization, structure, privileges, rights, and duties of county government not inconsistent with state law.
6. “*Clerk*” means the clerk of the district court or the clerk’s designee.
7. “*Commission*” means a body of eligible electors authorized to study, review, analyze, and recommend an alternative form of county government.
8. “*County attorney*” means the county attorney or a deputy county attorney or assistant county attorney designated by the county attorney.
9. “*Measure*” means an ordinance, amendment, resolution, or motion.
10. “*Ordinance*” means a county law of a general and permanent nature.
11. “*Recorded vote*” means a record, roll call vote.
12. “*Recorder*” means the county recorder or a deputy recorder or employee designated by the county recorder.
13. “*Resolution*” or “*motion*” means a statement of policy or an order for action to be taken.
14. “*Sheriff*” means the county sheriff or a deputy sheriff designated by the sheriff.
15. “*State law*” includes the Constitution of the State of Iowa and state statutes.
16. “*Supervisor*” means a member of the board of supervisors.
17. “*Treasurer*” means the county treasurer or a deputy treasurer or employee designated by the county treasurer.

[C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §343.13; S81, §331.101; [81 Acts, ch 117, §100](#)]

[88 Acts, ch 1229, §2](#); [90 Acts, ch 1233, §23](#)

Referred to in [§137.104, 228.1, 422D.1](#)

331.102 through 331.189 Reserved.

331.190 County of residence — dispute resolution.

1. “*County of residence*” means the county in this state in which, at the time a person applies for or receives services, the person is living and has established an ongoing presence with the declared, good faith intention of living for a permanent or indefinite period of time. The county of residence of a homeless person is the county in which the homeless person usually sleeps. A person maintains residency in the county or state in which the person last resided during the time period that the person is present in a different county or state receiving services in a hospital, a correctional facility, a halfway house for community-based corrections or substance use disorder treatment, a nursing facility, an intermediate care facility for persons with an intellectual disability, a residential care facility, or for the purpose of attending a college or university.

2. a. The dispute resolution process in [this subsection](#) shall apply to county of residence disputes. The dispute resolution process shall not be applicable to any of the following:

- (1) Disputes involving persons committed to a state facility pursuant to [chapter 812](#).
- (2) Disputes involving Iowa [rule of criminal procedure 2.22\(8\)\(b\)](#), commitment for evaluation.
- (3) Disputes involving [chapter 12 of Iowa court rules](#), rules for involuntary hospitalization of mentally ill persons.

b. If a county objects to a billing for services or a residency determination and asserts that either the person has residency in a different county or the person is not a resident of this

state, the person's county of residence shall be determined as provided in [this subsection](#). If the county asserts that the person has residency in a different county in this state, the county shall notify that county in writing within one hundred twenty calendar days of receiving the billing for services or of the county of residence determination.

c. The county that receives the notification under paragraph "b" shall respond in writing to the county that provided the notification within forty-five calendar days of receiving the notification. If the parties cannot agree as to the person's county of residence within ninety calendar days of the date of notification, on motion of either of the parties, the matter shall be referred to the administrative hearings division of the department of inspections, appeals, and licensing for a contested case proceeding under [chapter 17A](#), before an administrative law judge assigned in accordance with [section 10A.801](#), to determine the person's county of residence.

d. (1) Notwithstanding [section 17A.15](#), the administrative law judge's determination of a person's county of residence shall be considered final agency action. Judicial review of the determination may be sought in accordance with [section 17A.19](#).

(2) If following the determination of a person's county of residence under [this subsection](#) additional evidence becomes available that merits a change in the determination of the person's county of residence, the affected parties may change the determination of county of residence by mutual agreement. Otherwise, a party may move that the matter be reconsidered by the county, or by an administrative law judge assigned in accordance with [section 10A.801](#).

e. Unless a petition is filed for judicial review, the administrative law judge's determination of the person's county of residence shall result in one of the following:

(1) If a county is determined to be the person's county of residence, that county shall pay any amounts due and shall reimburse the other county for any amounts paid for services provided to the person by the other county prior to the county of residence determination.

(2) If it is determined that the person is not a resident of this state, neither the state nor either county shall be liable for payment of amounts due for services provided to the person prior to the determination of the person's county of residence.

f. (1) The party that does not prevail in a contested case proceeding or a subsequent judicial review pursuant to [this subsection](#) shall be liable for costs associated with the proceeding or judicial review, including reimbursement of the administrative hearings division of the department of inspections, appeals, and licensing's actual costs associated with the administrative proceeding, court costs, and reasonable attorney fees.

(2) A payment or reimbursement pursuant to [this subsection](#) shall be remitted within forty-five calendar days of the date the county of residence determination is issued by the administrative law judge or the date the court files an order determining the person's county of residence, whichever is later. After forty-five calendar days, the prevailing party may add a penalty of up to one percent per month to any amounts due.

[2024 Acts, ch 1161, §181, 184](#)

Referred to in [§35D.9, 232.141, 252.24, 347.16](#)

Section effective July 1, 2025; 2024 Acts, ch 1161, §184

NEW section

331.191 through 331.200 Reserved.

SUBCHAPTER II
ALTERNATIVE FORMS OF COUNTY GOVERNMENT

PART 1
BOARD OF SUPERVISORS

Referred to in [§331.231](#), [331.233](#), [331.238](#)

331.201 Board membership — qualifications — term.

1. The board shall consist of three members unless the membership is increased to five as provided in [section 331.203](#).

2. A supervisor must be a registered voter of the county or supervisor district of the county which the supervisor represents.

3. The office of supervisor is an elective office except that if a vacancy occurs on the board, a successor may be appointed to the unexpired term as provided in [section 69.14A, subsection 1](#), paragraph “a”, if the population of the county is less than one hundred twenty-five thousand based on the most recent federal decennial census and if the county does not include the main campus of an institution of higher learning governed by the state board of regents.

4. The term of office of a supervisor is four years unless a change in the supervisor district representation plan or in the number of supervisors on the board requires the election of one or two supervisors for an initial term of two years.

[R60, §303; C73, §294, 299; C97, §410; SS15, §410; C24, 27, 31, 35, 39, **§5106**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §331.1; S81, §331.201; [81 Acts, ch 117, §200](#)]

[94 Acts, ch 1169, §64](#); [2009 Acts, ch 57, §83](#); [2025 Acts, ch 15, §7, 9](#)

Referred to in [§331.238](#), [331.248](#), [331.261](#)

Subsection 3 amended

331.202 Reserved.

331.203 Membership increased — vote.

1. The board may by resolution, or shall upon petition of the number of eligible electors of the county as specified in [section 331.306](#), submit to the registered voters of the county at a general election a proposition to increase the number of supervisors to five.

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

a. If plan “one” as defined in [section 331.206](#) is in effect, two additional supervisors shall be elected at the next general election, one for a two-year term and one for a four-year term.

b. If plan “two” or plan “three” as defined in [section 331.206](#) is in effect, the temporary county redistricting commission shall divide the county into five equal-population districts by December 15 of the year preceding the year of the next general election and at that general election, five board members shall be elected, two for initial terms of two years and three for four-year terms. The districts shall be drawn in the manner provided under [sections 331.209 and 331.210](#). The terms of the three incumbent supervisors shall expire on the date that the five-member board becomes effective.

c. The length of term for which a person is a candidate and the date when the term begins shall be indicated on the ballot.

[R60, §303; C73, §294, 299; C97, §410; SS15, §410; C24, 27, 31, 35, 39, **§5107**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §331.2; S81, §331.203; [81 Acts, ch 117, §202](#); [82 Acts, ch 1091, §2, ch 1104, §29](#)]

[88 Acts, ch 1119, §35](#); [94 Acts, ch 1179, §19](#); [95 Acts, ch 67, §53](#)

Referred to in [§331.201](#), [331.209](#), [331.210A](#), [331.238](#), [331.248](#), [331.261](#)

331.204 Membership reduced — vote — new members.

1. In a county having a five-member board, the board may by resolution, or shall upon

petition of the number of eligible electors of the county as specified in [section 331.306](#), submit to the registered voters of the county at a general election a proposition to reduce the number of supervisors to three.

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

3. At the next general election following the one at which the proposition to reduce the membership of the board to three is approved, the membership of the board shall be elected according to the supervisor representation plan in effect in the county. If the supervisor representation plan includes equal-population districts, the districts shall be designated by December 15 of the year preceding the year of the next general election by the temporary county redistricting commission. The districts shall be drawn in the manner provided under [sections 331.209](#) and [331.210](#). One member of the board shall be elected to a two-year term and the remaining two members shall be elected to four-year terms. The length of the term for which a person is a candidate and the date when the term begins shall be indicated on the ballot.

[C73, §299; C97, §410; SS15, §410; C24, 27, 31, 35, 39, §5108 – 5110; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §331.3, 331.6, 331.7; S81, §331.204; [81 Acts, ch 117, §203](#); [82 Acts, ch 1091, §3, ch 1104, §30](#)]

[88 Acts, ch 1119, §36](#); [94 Acts, ch 1179, §20](#); [95 Acts, ch 67, §53](#)

Referred to in [§331.209](#), [331.210A](#), [331.238](#), [331.248](#), [331.261](#)

331.205 Petition and vote in certain counties — exception. Repealed by [2005 Acts, ch 125, §1](#).

331.206 Supervisor districts.

1. One of the following supervisor district representation plans shall be used for the election of supervisors:

- a. Plan “one”. Election at large without district residence requirements for the members.
- b. Plan “two”. Election at large but with equal-population district residence requirements for the members.
- c. Plan “three”. Election from single-member equal-population districts, in which the electors of each district shall elect one member who must reside in that district.

2. a. The plan used under [subsection 1](#) shall be selected by the board or by a special election as provided in [section 331.207](#). A plan selected by the board shall remain in effect for at least six years and shall only be changed by a special election as provided in [section 331.207](#). However, a county with the main campus of an institution of higher learning governed by the state board of regents shall use plan “three” for the election of supervisors.

b. A plan selected by the board shall become effective on the first day in January which is not a Sunday or holiday following the next general election, at which time the terms of the members expire and the terms of the members elected under the requirements of the new supervisor representation plan at the general election as specified in [section 331.208](#), [331.209](#), or [331.210](#) shall commence.

[C97, §416; S13, §416; C24, 27, 31, 35, 39, §5111; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §331.8; S81, §331.206; [81 Acts, ch 117, §205](#)]

[93 Acts, ch 143, §46](#); [2010 Acts, ch 1061, §125](#); [2018 Acts, ch 1151, §1, 6](#); [2025 Acts, ch 15, §1, 9](#)

Referred to in [§49.4](#), [331.203](#), [331.207](#), [331.208](#), [331.209](#), [331.210](#), [331.210A](#), [331.248](#), [331.261](#)

For transition for 2026 general election for counties with the main campus of an institution of higher learning governed by the state board of regents, see [2025 Acts, ch 15, §3](#)

Subsection 2, paragraph a amended

331.207 Special election — supervisor districts.

1. The board, upon petition of the number of eligible electors of the county as specified in [section 331.306](#), shall call a special election to be held for the purpose of selecting one of the supervisor representation plans specified in [section 331.206](#) under which the board of supervisors shall be elected.

2. The petition shall be filed with the county commissioner by June 1 of an odd-numbered year, subject to [subsection 7](#). The special election shall be held on the first Tuesday after the first Monday in November of the odd-numbered year. Notice of the special election shall be published once each week for three successive weeks in an official newspaper of the county, shall state the representation plans to be submitted to the electors, and shall state the date of the special election. The last in the series of publications shall occur not less than four nor more than twenty days before the election.

3. The supervisor representation plans submitted at the special election shall be stated in substantially the following manner:

The individual members of the board of supervisors in county, Iowa, shall be elected:

Plan “one”. At large and without district residence requirements for the members.

Plan “two”. At large but with equal-population district residence requirements for the members.

Plan “three”. From single-member equal-population districts in which the electors of each district shall elect one member who must reside in that district.

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

5. If the plan adopted by a plurality of the ballots cast in the special election represents a change from plan “one” to plan “two” or “three”, or from plan “two” to plan “three”, as each plan is defined in [section 331.206](#), the temporary county redistricting commission shall divide the county into districts as provided in [sections 331.209](#) and [331.210](#). The plan shall be completed not later than December 31 following the special election and shall be submitted to the state commissioner of elections. The plan shall become effective the following January 1.

6. Notwithstanding any provision of [this section](#) to the contrary, a county with a population of sixty thousand or more based on the most recent federal decennial census that elects supervisors under plan “three” shall not change from plan “three” to plan “one” or plan “two” pursuant to a special election under [this section](#) unless a plan “one” or plan “two” representation plan is adopted by a two-thirds vote of the ballots cast in the special election. [This subsection](#) does not apply to a county with the main campus of an institution of higher learning governed by the state board of regents required to use plan “three” under [section 331.206](#), [subsection 2](#).

7. A supervisor representation plan adopted at a special election shall remain in effect for at least six years.

[C97, §417; C24, 27, 31, 35, 39, §5112; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §331.9; S81, §331.207; 81 Acts, ch 117, §206; 82 Acts, ch 1104, §31]

88 Acts, ch 1119, §37; 2002 Acts, ch 1134, §93, 94, 115; 2010 Acts, ch 1033, §43; 2016 Acts, ch 1011, §55; 2018 Acts, ch 1151, §2, 6; 2025 Acts, ch 15, §2, 9

Referred to in §331.206, 331.208, 331.209, 331.210, 331.261
Subsections 2, 5, and 6 amended

331.208 Plan “one” terms of office.

If plan “one” is selected pursuant to [section 331.206](#) or [331.207](#), the board shall be elected as provided in [this section](#).

1. In the primary and general elections, the number of supervisors, or candidates for the offices, which constitutes the board in the county, shall be elected by the registered voters of the county at large without district residence requirements.

2. In counties with three county supervisors, one person shall be elected as a member of

the board for an initial term of two years and two persons shall be elected as members of the board for four years.

3. In counties with five supervisors, two persons shall be elected as members of the board for initial terms of two years and three persons shall be elected as members of the board for four years.

4. The determination as to whether a term of office shall be for two or four years shall be decided by lot before the primary election, and the results of the determination indicated on the ballot in the primary and general elections.

[C71, 73, 75, 77, 79, 81, §331.25; S81, §331.208; [81 Acts, ch 117, §207](#)]

[95 Acts, ch 67, §53](#)

Referred to in [§39.18](#), [331.206](#), [331.207](#), [331.209](#), [331.238](#), [331.248](#), [331.261](#)

331.209 Plan “two” terms of office.

If plan “two” is selected pursuant to [section 331.206](#) or [331.207](#), the board shall be elected as provided in [this section](#).

1. Not later than ninety days after the redistricting of congressional and legislative districts becomes law, or October 15 of the year immediately following each year in which the federal decennial census is taken, whichever is later, the temporary county redistricting commission shall divide the county into a number of supervisor districts corresponding to the number of supervisors in the county. However, if the plan is selected pursuant to [section 331.207](#), the temporary county redistricting commission shall divide the county before February 15 of the election year. The supervisor districts shall be drawn, to the extent applicable, in compliance with the redistricting standards provided for senatorial and representative districts in [section 42.4](#), and if a supervisor redistricting plan is challenged in court, the requirement of justifying any variance in excess of one percent contained in [section 42.4, subsection 1](#), paragraph “c” applies to the board. If the temporary county redistricting commission adopts a supervisor redistricting plan with a variance in excess of one percent, the board shall publish the justification for the variance in one or more official newspapers as provided in [chapter 349](#) within ten days after the action is taken. If more than one incumbent supervisor resides in the same supervisor district after the districts have been redrawn following the federal decennial census, the terms of office of those supervisors shall expire on the first day of January that is not a Sunday or a holiday following the next general election.

2. Each supervisor must reside in a separate supervisor district but shall be elected by the electors of the county at large. Election ballots shall be prepared to specify the district which each candidate seeks to represent and each elector may cast a vote for one candidate from each district for which a supervisor is to be chosen in the general election.

3. At the primary and general elections the number of supervisors, or candidates for the offices, which constitute the board in the county shall be elected as provided in [this section](#). Terms of supervisors shall be the same as provided in [section 331.208](#).

4. Each temporary county redistricting commission shall notify the state commissioner of elections when the boundaries of supervisor districts are changed, shall provide a map delineating the new boundary lines, and shall certify to the state commissioner of elections the populations of the new supervisor districts as determined under the latest federal decennial census. Upon failure of a temporary county redistricting commission to make the required changes by the dates specified by [this section](#) and [sections 331.203](#) and [331.204](#) as determined by the state commissioner of elections, the state commissioner of elections shall make or cause to be made the necessary changes as soon as possible, and shall assess to the county the expenses incurred in so doing. Except for a representation plan drawn pursuant to [section 331.210A, subsection 2](#), paragraph “f”, the state commissioner of elections may request the services of personnel and materials available to the legislative services agency to

assist the state commissioner in making required changes in supervisor district boundaries which become the state commissioner's responsibility.

[C71, 73, 75, 77, 79, 81, §331.26; S81, §331.209; 81 Acts, ch 117, §208; 82 Acts, ch 1091, §4, 5] 89 Acts, ch 296, §38; 90 Acts, ch 1233, §24; 91 Acts, ch 190, §1; 94 Acts, ch 1179, §21, 22; 2003 Acts, ch 35, §44, 49; 2018 Acts, ch 1151, §4, 6

Referred to in §39.18, 49.3, 49.7, 49.8, 331.203, 331.204, 331.206, 331.207, 331.210, 331.210A, 331.238, 331.248, 331.261

331.210 Plan “three”.

If plan “three” is selected pursuant to [section 331.206](#) or [331.207](#), the supervisor districts shall be drawn and supervisors shall be elected as provided in [section 331.209](#), except the boundaries of supervisor districts shall follow voting precinct lines and each member of the board and each candidate for the office shall be elected or nominated at the primary and general elections by only the electors of the district which that candidate seeks to represent.

[C71, 73, 75, 77, 79, 81, §331.27; S81, §331.210; 81 Acts, ch 117, §209]

Referred to in §331.203, 331.204, 331.206, 331.207, 331.238, 331.248, 331.261

331.210A Temporary county redistricting commission.

1. *Appointment of members.*

a. Not later than May 15 of each year ending in one, a temporary county redistricting commission shall be established as provided by [this section](#) for counties which have either plan “two” or plan “three” supervisor representation plans. If a county has either plan “two” or plan “three” supervisor representation plans and the number of members of the board is increased or decreased under [section 331.203](#) or [331.204](#), the temporary county redistricting commission shall be established by May 15 of the year preceding the year of the next general election.

b. The board shall determine the size of the membership of the temporary county redistricting commission which may be three, five, or seven in number. The minimum number of members constituting a majority of the membership shall be appointed by the majority party members of the board. The remaining number of members of the temporary county redistricting commission shall be appointed by the minority party members of the board. If the members of the board are all members of one political party or if the minority members of the board are not all members of only one political party, the minority representation of the temporary county redistricting commission shall be appointed by the chair of the county central committee for the party, other than the party of the majority members of the board, which received the most votes in that county cast for its candidate for president of the United States or for governor at the last preceding general election, as the case may be. If that party's county central committee has no chair, the appointments shall be made by the chair of that party's state central committee.

c. A member of the county board of supervisors may be appointed as a member of the temporary county redistricting commission. No person shall be appointed to the temporary county redistricting commission who is not an eligible elector of the county at the time of appointment.

d. A vacancy on the temporary county redistricting commission shall be filled by the initial selecting authority within fifteen days after the vacancy occurs.

e. Members of the temporary county redistricting commission shall receive a per diem as specified by the board, travel expenses at the rate provided by [section 70A.9](#), and reimbursement for other necessary expenses incurred in performing their duties.

f. Each of the appointing authorities shall certify to the county commissioner of elections the authority's appointment of a person to serve on the temporary county redistricting commission.

2. *Adoption of plans.*

a. The temporary county redistricting commission, upon appointment, shall acquire official census population data from the latest federal decennial census including the corresponding census maps and shall use that information in drawing and adopting the county's supervisor districting plan. The commission shall draw the plan, to the extent applicable, in accordance with [section 42.4](#). If the county has a plan “three” supervisor

representation plan, the temporary county redistricting commission shall also draw and adopt the county's corresponding precinct plan in accordance with [sections 49.3, 49.4, and 49.6](#).

b. After the temporary county redistricting commission has finished its preliminary proposed county supervisor districting plan and corresponding precinct plan, if applicable, the commission shall at the earliest feasible time make available to the public all of the following information:

- (1) Copies of the legal description of the plans.
- (2) Maps illustrating the plans.
- (3) A summary of the standards prescribed by law for development of the plans.
- (4) A statement of the population of each district included in the plan, and the relative deviation of each district population from the ideal district population.
- (5) A statement of the population of each precinct, if applicable.

c. Upon the completion of the county's preliminary proposed plans, the temporary county redistricting commission shall do all of the following:

(1) As expeditiously as possible, schedule and conduct at least one public hearing on the proposed plans.

(2) Allow members of the public to present alternative plans at the public hearing.

(3) Following the hearings, promptly prepare and make available to the public a report summarizing information and testimony received by the temporary county redistricting commission in the course of the hearings. The report shall include any comments and conclusions which its members deem appropriate regarding the information and testimony received at the hearings, or otherwise presented to the temporary county redistricting commission.

d. (1) After the requirements of paragraphs "a" through "c" have been met, the temporary county redistricting commission shall adopt a supervisor district plan and corresponding precinct plan, if applicable, and shall submit the plan to the board of supervisors for their approval. Prior to adoption of a plan by the commission, any member of the temporary county redistricting commission may submit precinct or district plans to the commission for a vote, either independently or as an amendment to a plan presented by other members of the commission.

(2) The board of supervisors shall review the plan submitted by the temporary county redistricting commission and shall approve or reject the plan. If the plan is rejected, the board shall give written reasons for the rejection of the plan and shall direct the commission to prepare a second plan. The board of supervisors may amend the second plan submitted for approval by the commission. Any amendment must be accompanied by a written statement declaring that the amendment is necessary to bring the submitted plan closer in conformity to the standards in [section 42.4](#).

e. (1) The plan approved by the board of supervisors shall be submitted to the state commissioner of elections for approval. If the state commissioner or the Iowa ethics and campaign disclosure board finds that the plan does not meet the standards of [section 42.4](#), the state commissioner shall reject the plan, and the board of supervisors shall direct the commission to prepare and adopt an acceptable plan.

(2) For purposes of determining whether the standards of [section 42.4](#) have been met, an eligible elector may file a complaint with the state commissioner of elections within fourteen days after a plan is approved by the board of supervisors of the county in which the eligible elector resides, on a form prescribed by the commissioner, alleging that the plan was drawn for improper political reasons as described in [section 42.4, subsection 5](#). If a complaint is filed with the state commissioner of elections, the state commissioner shall forward the complaint to the Iowa ethics and campaign disclosure board established in [section 68B.32](#) for resolution.

(3) If, after the initial proposed supervisor district plan or precinct plan has been submitted to the state commissioner for approval, it is necessary for the temporary county redistricting commission to make subsequent attempts at adopting an acceptable plan, the subsequent plans do not require public hearings.

f. (1) (a) For purposes of this paragraph "f", "qualifying county" means a county that elects supervisors under plan "three" as defined in [section 331.206](#), or a county with a

population of one hundred eighty thousand or more that has adopted a charter for a city-county consolidated form of government or a community commonwealth form of government and which charter provides for representation by districts.

(b) Notwithstanding any provision of [this section](#) to the contrary, for a qualifying county, the legislative services agency, and not the temporary county redistricting commission, shall draw a representation plan as provided by paragraph “a”.

(c) A county subject to the requirements of this paragraph “f” shall notify the state commissioner of elections that a representation plan to be drawn pursuant to this paragraph “f” is required and shall submit to the state commissioner of elections the precinct plan to be used to draw the representation plan. Upon notification and submission of a precinct plan, the state commissioner of elections shall review and approve the precinct plan to be used. Following approval of the precinct plan to be used, the state commissioner of elections shall notify the legislative council which shall direct the legislative services agency to prepare a representation plan for the county.

(d) The plan drawn by the legislative services agency shall be based upon the precinct plan adopted and approved for use by the county and shall be drawn in accordance with [section 42.4](#), to the extent applicable. After the legislative services agency has drawn the plan, the legislative services agency shall at the earliest feasible time make available to the public all of the information required to be made public by paragraph “b”.

(2) The legislative services agency shall submit the plan to the governing body, and the governing body shall comply with the duties required by paragraph “c”, to the extent applicable.

(3) After the requirements of paragraphs “a” through “c” have been met, the governing body shall review the plan submitted by the legislative services agency and shall approve or reject the plan. If the plan is rejected, the governing body shall give written reasons for the rejection and shall direct the legislative services agency to prepare a second plan, as provided in paragraph “d”. The second plan may be amended by the governing body in accordance with the provisions of paragraph “d”. After receiving the second plan, the governing body shall approve either the first plan or the second plan.

(4) The governing body, after approving a plan, shall comply with the requirements of paragraph “e”.

3. *Open meetings and public records.* [Chapters 21 and 22](#) shall apply to the temporary county redistricting commission.

4. *Termination.* The terms of the members of the temporary county redistricting commission shall expire twenty days following the date the county’s supervisor district plan and corresponding precinct plan, if applicable, are approved or imposed by the state commissioner of elections under [sections 49.7 and 331.209](#).

[94 Acts, ch 1179, §23; 2004 Acts, ch 1066, §1, 31; 2008 Acts, ch 1115, §107; 2017 Acts, ch 54, §48; 2018 Acts, ch 1151, §5, 6](#)

Referred to in [§49.8, 68B.32A, 331.209, 331.238, 331.248, 331.261](#)

331.211 Organization of the board.

1. The board, at its first meeting in each year, shall choose one of its members as chairperson who shall preside at all of its meetings during the year. The board may also select a vice chairperson who shall serve during the absence of the chairperson.

2. The auditor shall serve as clerk to the board unless the board, with the consent of the auditor, appoints a permanent clerk. In the absence of the auditor, the auditor’s designee as clerk, or the permanent clerk, the board may appoint a temporary clerk. The permanent or temporary clerk appointed by the board shall provide the auditor with all information necessary for the auditor to carry out the requirements of [section 331.504](#).

[R60, §308, 312(1); C73, §300, 303(1); C97, §415, 422; SS15, §422; C24, 27, 31, 35, 39, **§5116, 5130**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§331.13, 332.3\(1\)](#); S81, [§331.211](#); [81 Acts, ch 117, §210](#)]

[86 Acts, ch 1004, §1; 2013 Acts, ch 90, §244; 2023 Acts, ch 19, §2777](#)

Referred to in [§331.238, 331.248, 331.261](#)

331.212 Quorum — majority vote required.

1. A majority of the members of the board constitutes a quorum to transact the official business of the county. If the board is equally divided on a question when less than the full membership is present, the question shall be continued until all of the members of the board are present.

2. The following actions of the board require the affirmative vote of a majority of its membership:

- a. Levying of a tax.
- b. Entering into a contract for the erection of a public building.
- c. Making a settlement with a county officer.
- d. Buying or selling real estate.
- e. Designating a new site for a county building.
- f. Changing the boundaries of a township.
- g. Appropriating money to aid in the construction of a highway or a bridge.
- h. Appointing or removing an officer from office.
- i. Setting the compensation schedule of elected county officers, if the board has not established or has dissolved a county compensation board pursuant to [section 331.905](#).
- j. Dissolving a county compensation board.

[R60, §308, 313; C73, §297, 305; C97, §413, 440; C24, 27, §5117, 5121; C31, 35, §5903-c10, 5117, 5121; C39, §5903.10, 5117, 5121; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §330.12, 331.14, 331.18; S81, §331.212; [81 Acts, ch 117, §211](#)]

[2024 Acts, ch 1094, §49](#)

Referred to in [§331.261](#)

331.213 Meetings of the board.

1. The board shall hold its first meeting of each year on the first day in January which is not a Saturday, Sunday or holiday and shall hold all subsequent meetings of the year as scheduled by the board. All meetings of the board shall be scheduled and conducted in compliance with [chapter 21](#).

2. If a quorum of the board fails to appear at a meeting, the clerk shall adjourn the meeting from day to day until a quorum is present.

[R60, §307, 309; C73, §296, 301; C97, §412, 420; S13, §412; C24, 27, 31, 35, 39, §5118 – 5120; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §331.15 – 331.17; S81, §331.213; [81 Acts, ch 117, §212](#); [82 Acts, ch 1104, §32](#)]

Referred to in [§331.238](#), [331.248](#), [331.261](#)

331.214 Vacancy of supervisor's office.

1. The circumstances which constitute a vacancy in office under [section 69.2](#) shall be treated as a resignation of the office. At its next meeting after the sixty-day absence, the board, by resolution adopted and included in its minutes, shall declare the absent supervisor's seat vacant.

2. a. If the physical or mental status of a supervisor is in question, the board shall decide whether a vacancy exists. The board shall comply with the notice and hearing requirements of [section 69.2, subsection 2](#). After a hearing, the board, by resolution adopted and included in its minutes, may declare the supervisor's seat vacant if the board determines either of the following:

(1) That the supervisor is physically or mentally incapable of performing the duties of office and there is reasonable cause to believe that the supervisor will not be able to perform the duties of office for the remainder of the supervisor's term. To make this determination, the board shall appoint a physician and the family of the supervisor shall appoint a physician to examine the supervisor. For purposes of [this subsection](#), "family" means the parent, spouse, or child of the supervisor. If the family does not appoint a physician, the board shall appoint two physicians to examine the supervisor. The board shall receive the report of the physicians as evidence at the hearing. The board may only declare the supervisor's seat vacant if both physicians concur that the supervisor is physically or mentally incapable of performing the duties of office and there is reasonable cause to believe that the supervisor will not be able

to perform the duties of office for the remainder of the supervisor's term. However, if the physicians concur that the supervisor is mentally incapable of performing the duties of office, the board shall not declare the supervisor's seat vacant for one year from the date of the hearing if the supervisor is receiving treatment for the mental incapacity.

(2) That the supervisor refuses or is unavailable for the examination required in subparagraph (1).

b. A supervisor whose seat is declared vacant under [this subsection](#) may appeal the board's decision to the district court.

c. If the board declares a vacancy under [this subsection](#) and the remaining balance of the supervisor's unexpired term is two and one-half years or more, a special election shall be held to fill the office as provided in [section 69.14A, subsection 1](#), paragraph "c", if the population of the county is one hundred twenty-five thousand or more based on the most recent federal decennial census or the county includes the main campus of an institution of higher learning governed by the state board of regents. However, if the population of the county is less than one hundred twenty-five thousand based on the most recent federal decennial census and if the county does not include the main campus of an institution of higher learning governed by the state board of regents, an appointment shall be made to fill the office as provided in [section 69.14A, subsection 1](#), paragraph "a".

[C73, §298; C97, §414; C24, 27, 31, 35, 39, §5115; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §331.12; S81, §331.214; [81 Acts, ch 117, §213](#)]

[2006 Acts, ch 1065, §3](#); [2025 Acts, ch 15, §8, 9](#)

Referred to in [§69.14A, 331.261](#)

Subsection 2, paragraph c amended

331.215 Compensation and expenses.

1. The supervisors shall receive an annual salary or per diem compensation as determined under [section 331.907](#). The annual salary or per diem shall be full payment for all services rendered to the county except for reimbursement for mileage and other expenses authorized in [subsection 2](#).

2. A supervisor is entitled to reimbursement for mileage expenses incurred while engaged in the performance of official duties at the rate specified in [section 70A.9](#). The total mileage expense for all supervisors in a county shall not exceed the product of the rate of mileage specified in [section 70A.9](#) multiplied by the total number of supervisors in the county times ten thousand. The board may also authorize reimbursement for mileage and other actual expenses incurred by its members when attending an educational course, seminar, or school which is related to the performance of their official duties.

[R60, §317; C73, §3791; C97, §469; S13, §469; C24, 27, 31, 35, 39, §5125, 5127, 5260; C46, 50, 54, 58, 62, 66, §331.22, 331.24, 343.12; C71, 73, 75, 77, 79, 81, §331.22, 343.12; S81, §331.215; [81 Acts, ch 117, §214, 216](#)]

Referred to in [§331.238, 331.261, 331.324](#)

331.216 Membership on appointive boards, committees, and commissions.

Unless otherwise provided by state statute, a supervisor may serve as a member of any appointive board, commission, or committee of this state, a political subdivision of this state, or a nonprofit corporation or agency receiving county funds.

[C81, §331.28; S81, §331.216; [81 Acts, ch 117, §215](#)]

Referred to in [§331.261](#)

331.217 through 331.230 Reserved.

PART 2

ALTERNATIVE FORMS

331.231 Alternative forms of county government.

The alternative forms of county government are as follows:

1. Board of supervisor form as provided in [subchapter II, part 1](#).

2. Board-elected executive form as provided in [section 331.239](#).
 3. Board-manager form as provided in [section 331.241](#).
 4. Charter government form as provided in [section 331.246](#).
 5. City-county consolidated form as provided in [sections 331.247 through 331.252](#).
 6. Multicounty consolidated form as provided in [sections 331.253 through 331.257](#).
 7. Community commonwealth form as provided in [sections 331.260 through 331.263](#).
- [88 Acts, ch 1229, §3; 91 Acts, ch 256, §2, 3; 2004 Acts, ch 1066, §2, 31; 2018 Acts, ch 1041, §127](#)

Referred to in [§373.4](#)

331.232 Plan for an alternative form of government.

1. A charter to change a form of county government may be submitted to the electors of a county only by a commission established by resolution of the board upon petition of the number of eligible electors of the county equal to at least twenty-five percent of the votes cast in the county for the office of president of the United States or governor at the preceding general election or the signatures of at least ten thousand eligible electors of the county, whichever number is fewer. The board shall within ten days of the filing of a valid petition adopt such a resolution.

2. The council of any city wishing to participate in a city-county consolidation charter commission must notify the board by resolution within thirty days of the creation of the commission pursuant to [subsection 1](#). A city's participation in a city-county consolidation charter commission may be proposed by the city council adopting a resolution in favor of participation or by eligible electors of the city equal in number to at least twenty-five percent of the persons who voted at the last regular city election petitioning the council to adopt a resolution in favor of participation. The council shall within ten days of the filing of a valid petition adopt such a resolution.

3. An alternative form of county government shall be submitted to the electorate by the commission in the form of a charter.

[88 Acts, ch 1229, §4; 91 Acts, ch 256, §4; 2004 Acts, ch 1066, §3, 4, 31](#)

Referred to in [§28E.40, 331.260, 373.4](#)

331.233 Appointment of commission members.

1. The members of a commission created to study the alternative forms of county government under [subchapter II, part 1](#), and [sections 331.239, 331.241, 331.246, and 331.253](#), shall be appointed within forty-five days after the adoption of the resolution creating the commission as follows:

a. Two members shall be appointed by each of the following officers:

- (1) County auditor.
- (2) County recorder.
- (3) County treasurer.
- (4) County sheriff.
- (5) County attorney.

b. Two members shall be appointed by each member of the board.

c. Two members shall be appointed by each state representative whose legislative district is located in the county if a majority of the constituents of that legislative district resides in the county. However, if a county does not have a state representative's legislative district which has a majority of a state representative's constituency residing in the county, the state representative having the largest plurality of constituents residing in the county shall appoint two members.

2. Only eligible electors of the county not holding a city, county, or state office shall be members of the commission. In counties having multiple state legislative districts, the districts shall be represented as equally as possible. The membership shall be bipartisan and each appointing authority under [subsection 1](#) shall provide for representation of various age groups, racial minorities, economic groups, and representatives of identifiable geographically defined populations, all in reasonable relationship to the proportions in which these groups are present in the population of the commission area. A vacancy on the

commission shall be filled by appointment in the same manner as the original appointment. The county auditor shall notify the appropriate appointing authority of a vacancy.

3. The legislative appointing authorities shall be considered one appointing authority for the purpose of complying with [subsection 2](#). The senior legislative appointing authority in terms of length of legislative service shall convene the legislative appointing authorities to consult for the purpose of complying with [subsection 2](#).

4. If at any time during the commission process, the commission adopts a resolution by majority vote to prepare a charter proposing city-county consolidation or the community commonwealth form, additional members shall be appointed to the commission in order to comply with [section 331.233A](#). The life of the commission shall be extended up to six months after the appointment of the additional members.

[88 Acts, ch 1229, §5; 91 Acts, ch 256, §5 – 7; 2010 Acts, ch 1069, §118; 2018 Acts, ch 1041, §127; 2024 Acts, ch 1004, §40](#)

Referred to in [§331.233A, 373.4](#)

331.233A Appointment of commission members — city-county consolidation or community commonwealth.

1. The members of a commission created to study city-county consolidation or the community commonwealth form shall be appointed within thirty days after the adoption of a resolution creating the commission as follows:

a. One city council member shall be appointed by the city council of each city participating in the charter process.

b. Two members of the board of supervisors shall be appointed by the board of each county participating in the charter process. One supervisor must be a resident of the unincorporated area of the county for each participating county. However, if no supervisor resides in the unincorporated area, the board shall appoint a resident of the unincorporated area of the county in lieu of appointing a supervisor.

c. One member shall be appointed by each state legislator whose legislative district is located in the commission area if a majority of the constituents of that legislative district resides in the commission area. However, if a commission area does not have a state legislative district which has a majority of its constituents residing in the commission area, the legislative district having the largest plurality of constituents residing in the commission area shall appoint one member.

d. An additional member shall be appointed by each city council and each county board for every twenty-five thousand residents in the participating city or unincorporated area of the county, whichever is applicable. The member shall be a resident of the city or county, as applicable. The member shall be a person who is not holding elected office at the time of the appointment.

2. A vacancy on the commission shall be filled by appointment in the same manner as the original appointment. The county auditor shall notify the appropriate appointing authority of a vacancy.

3. If at any time during the commission process, the commission adopts a resolution by majority vote to prepare a charter proposing an alternative form other than city-county consolidation or the community commonwealth form, the resolution shall be submitted to the board of supervisors of the participating county, and the board shall proceed pursuant to [section 331.233](#). The life of the commission shall be extended up to six months after the appointment of the new members.

[91 Acts, ch 256, §8; 2004 Acts, ch 1066, §5, 31](#)

Referred to in [§331.233, 331.234, 331.247, 373.4](#)

331.234 Organization and expenses.

1. Within thirty days after the appointment of the members of the commission, the county auditor shall give written notice of the date, time, and location of the first meeting of the commission. At the first meeting the commission shall organize by electing a chairperson, vice chairperson, and other officers as necessary. The commission shall adopt rules governing the conduct of its meetings, subject to [chapter 21](#).

2. The members of the commission shall serve without compensation, but they are entitled to travel and other necessary expenses relating to their duties of office.

3. The board shall make available to the commission in-kind services such as office space, printing, supplies, and equipment and shall pay the other necessary expenses of the commission including compensation for secretarial, clerical, professional, and consultant services. The total annual expenses, not including the value of in-kind expenses, to be paid from public funds shall not exceed one hundred thousand dollars or an amount equal to thirty cents times the population of the commission area, according to the most recent certified federal census. The commission may employ staff as necessary.

4. Except as otherwise provided in [subsection 5](#), the expenses of the commission may be paid from the general fund of the county. Expenses of the commission may also be paid from any combination of public or private funds available for that purpose. The commission's annual expenses may exceed the amount in [subsection 3](#) only if the excess is paid from private funds. If a proposed charter is submitted to the electorate, private funds donated to the commission may be used to promote passage of the proposed charter.

5. In the case of a city-county consolidation charter commission or a community commonwealth charter commission, the expenses of the commission shall be paid by each city and county participating in the charter process pursuant to [section 331.233A](#). Each participating city's share shall be its pro rata share of the expenses based upon the ratio that the population of the city bears to the total population in the county. The remainder shall be paid from the general fund of the county. The amount paid by each city and county participating in the charter process shall be deposited in a segregated account maintained by the county.

[88 Acts, ch 1229, §6; 91 Acts, ch 256, §9; 2004 Acts, ch 1066, §6, 7, 31](#)

Referred to in [§73.4](#)

331.235 Commission procedures and reports.

1. Within sixty days after its organization, the commission shall hold at least one public hearing for the purpose of receiving information and material which will assist in the drafting of a charter. Notice of the date, time, and place of the hearing shall be given as provided in [chapter 21](#).

2. Within seven months after the organization of the commission, the commission shall submit a preliminary report to the board, which report may include the text of the proposed charter. If a proposed charter is included in the preliminary report, the report shall also include an analysis of the fiscal impact of the proposed charter. Sufficient copies of the report shall be made available for distribution to residents of the county who request a copy. The commission shall hold at least one public hearing after submission of the preliminary report to obtain public comment. Notice of the date, time, and place of the hearing shall be given as provided in [chapter 21](#).

3. Within twelve months after organization, the commission shall submit the final report to the board. However, a commission may adopt a motion granting itself a sixty-day extension of time for submission of its final report. If the commission recommends a charter including a form of government other than the existing form of government, the final report shall include the full text and an explanation of the proposed charter, an analysis of the fiscal impact of the proposed charter, any comments deemed desirable by the commission, and any minority reports. The final report may recommend no change to the existing form of government and that no charter be submitted to the electorate, in which case, the report shall state the reasons for and against a change in the existing form of government. The final report shall be made available to the residents of the county upon request. A summary of the final report shall be published by the commission in the official newspapers of the county and in a newspaper of general circulation in each participating city.

4. If a provision of this part is amended by enactment of the general assembly after a charter commission has submitted its final report to the board and before the proposed charter is submitted at an election, the commission may amend the proposed charter, only to the extent the charter amendment addresses the changes in the newly enacted law, and shall submit the amended proposed charter and an amended final report to the board in

lieu of the original proposed charter. The amended proposed charter shall be placed on the ballot for the next general election if it is received by the board within the time set out in [section 331.237, subsection 1](#). A summary of any amendments to the proposed charter shall be published by the commission as provided in [subsection 3](#).

5. The commission is dissolved on the date of the general election at which the proposed charter is submitted to the electorate. However, if a charter proposing the city-county consolidated form or the community commonwealth form is adopted, the commission is dissolved on the date that the terms of office of the members of the governing body for the alternative form of government commence. If a charter is not recommended, the commission is dissolved upon submission of its final report to the board.

[88 Acts, ch 1229, §7; 91 Acts, ch 256, §10; 2004 Acts, ch 1066, §8, 31](#)

Referred to in [§373.4](#)

331.236 Ballot requirements.

1. Unless otherwise provided, the question of adopting the proposed alternative form of government shall be submitted to the electors in substantially the following form:

Should the (charter or amendment) described below be adopted
for (insert name of local government)?

2. The ballot must contain a brief description and summary of the proposed charter or amendment.

[88 Acts, ch 1229, §8; 91 Acts, ch 256, §11; 2010 Acts, ch 1061, §126](#)

Referred to in [§331.244, 373.4](#)

331.237 Referendum — effective date.

1. If a proposed charter for county government is received not less than five working days before the filing deadline for candidates for county offices specified in [section 44.4](#) for the next general election, the board shall direct the county commissioner of elections to submit to the registered voters of the county at the next general election the question of whether the proposed charter shall be adopted. A summary of the proposed charter or amendment shall be published in the official county newspapers and in a newspaper of general circulation in each participating city, if applicable, at least ten but not more than twenty days before the date of the election. Except as otherwise provided in [sections 331.247](#) and [331.260](#), if a majority of the votes cast on the question is in favor of the proposal, the proposal is adopted.

2. If a proposed charter for county government is adopted:

a. The adopted charter shall take effect July 1 following the general election at which it is approved unless the charter provides a later effective date. If the adopted charter calls for a change in the form of government, officers to fill elective offices shall be elected in the general election in the even-numbered year following the adoption of the charter. Those county officers holding office at the time of the adoption of the charter shall continue in office until the general election in the even-numbered year following the adoption of the charter. If the charter provides that one or more elective offices are combined, the board of supervisors shall appoint one of the elective officers of the combined offices to serve until the general election in the even-numbered year. If the charter calls for the elimination of an elective office, that elective officer's term of office shall expire on the date the adopted charter takes effect.

b. The adoption of the alternative form of county government does not alter any right or liability of the county in effect at the time of the election at which the charter was adopted.

c. All departments and agencies shall continue to operate until replaced.

d. All ordinances or resolutions in effect remain effective until amended or repealed, unless they are irreconcilable with the adopted charter.

e. Upon the effective date of the adopted charter, the county shall adopt the alternative form by ordinance, and shall file a copy with the secretary of state, and maintain available copies for public inspection.

f. The former governing bodies shall continue to perform their duties until the new governing body is sworn into office, and shall assist the new governing body in planning the transition to the charter government.

3. If a charter is submitted to the electorate but is not adopted, another charter shall not

be submitted to the electorate for two years. If a charter is adopted, it may be amended at any time. If a charter is adopted, a proposed charter for another alternative form of county government shall not be submitted to the electorate for six years.

4. [Subsections 2 and 3](#) do not apply to the city-county consolidated form of government or the community commonwealth form of government.

[88 Acts, ch 1229, §9; 91 Acts, ch 129, §25; 91 Acts, ch 256, §12 – 14; 94 Acts, ch 1180, §45, 46; 95 Acts, ch 67, §53; 2004 Acts, ch 1066, §9, 10, 31](#)

Referred to in [§331.235, 331.244, 373.4](#)

331.238 Limitations to alternative forms of county government.

1. A county may adopt or amend an alternative form of county government subject to the requirements and limitations provided in [this section](#).

2. *a.* An alternative form of county government shall provide for the exercise of home rule power and authority not inconsistent with state law and may include provisions for any of the following:

(1) A board of an odd number of members which may exceed the number of members specified in [sections 331.201, 331.203, and 331.204](#).

(2) A supervisor representation plan for the county which may differ from the supervisor representation plans as provided in [subchapter II, part 1](#).

(3) The initial compensation for members of the board which, thereafter, shall be determined as provided in [section 331.215](#).

(4) The method of selecting officers of the board and fixing their terms of office which may differ from the requirements of [sections 331.208 through 331.211](#).

(5) Determining meetings of the board and rules of procedure which may differ from the requirements of [section 331.213](#), except the meetings shall be scheduled and conducted in compliance with [chapter 21](#).

(6) The combining of duties of elected officials or the elimination of elected offices and the assumption of the duties of those offices by appointed officials.

(7) The organization of county departments, agencies, or boards. The organization plan may provide for the abolition or consolidation of a board or a commission and the assumption of its powers and duties by the board of supervisors or another officer.

(8) In lieu of the election or appointment of township trustees, a method providing for the exercise of their powers and duties by the board of supervisors or other governing body of the county or another office.

(9) Consolidating city-county government or government functions.

(10) Consolidating county-county government or government functions.

b. [This subsection](#) does not apply to the board of trustees of a county hospital.

3. An alternative form of county government shall provide for the partisan election of its officers.

4. [Subsections 1 and 2](#) do not apply to the city-county consolidated form of government or the community commonwealth form of government.

[88 Acts, ch 1229, §10; 91 Acts, ch 256, §15 – 18; 2004 Acts, ch 1066, §11, 31; 2010 Acts, ch 1061, §180; 2018 Acts, ch 1041, §127; 2019 Acts, ch 59, §103](#)

Referred to in [§331.246, 373.4](#)

BOARD-ELECTED EXECUTIVE FORM

331.239 Board-elected executive form.

The board-elected executive form consists of an elected board of an odd number with staggered terms of office and one elected executive whose term shall be the same as that of a member of the board. If the administrative offices of the county, excluding the county executive, are appointive under the plan, the board shall have at least five members. The board shall have a chairperson who shall be elected by the members of the board from their own number for a term established by ordinance, and who shall vote as a member of the

board. The elected executive may veto ordinances and resolutions, subject to an override by a two-thirds vote of the board.

[88 Acts, ch 1229, §11](#)

Referred to in [§331.231](#), [331.233](#), [373.4](#)

331.240 Duties of executive.

The executive shall:

1. Enforce laws, ordinances, and resolutions of the county.
2. Perform duties required by law, ordinance, or resolution of the county.
3. Administer affairs of the county government.
4. Carry out policies established by the board.
5. Recommend measures to the board.
6. Report to the board on the affairs and financial condition of the county government.
7. Execute bonds, notes, contracts, and written obligations of the board, subject to the approval of the board.
8. Report to the board as the board may require.
9. Attend board meetings and take part in discussion, but shall not vote.
10. Prepare and execute the budget adopted by the board.
11. Appoint, with the consent of the board, all members of county boards, except the executive may appoint without the consent of the board temporary advisory committees established by the executive.
12. Appoint and remove all employees.

[88 Acts, ch 1229, §12](#)

Referred to in [§373.4](#)

BOARD-MANAGER GOVERNMENT

331.241 Board-manager form.

1. The board-manager form consists of an elected board and a manager appointed by the board, who shall be the chief administrative officer of the county government. The board shall have staggered terms of office. The chairperson shall be elected by the members of the board from their own number for a term established by ordinance and shall vote as a member of the board. If the administrative offices of the county are appointive under the plan, the board shall have at least five members.

2. The manager shall be appointed by the board and removed only by a majority vote of the membership of the board. The manager shall be responsible to the board for the administration of all county government affairs placed in the manager's charge by law, ordinance, or resolution.

[88 Acts, ch 1229, §13; 2019 Acts, ch 24, §104](#)

Referred to in [§331.231](#), [331.233](#), [331.261](#), [373.4](#)

331.242 Duties of manager.

The manager shall:

1. Enforce laws, ordinances, and resolutions.
2. Perform the duties required of the manager by law, ordinance, or resolution.
3. Administer the affairs of the county government.
4. Direct, supervise, and administer all departments, agencies, and offices of the county government unit except as otherwise provided by law or ordinance.
5. Carry out policies established by the board.
6. Prepare the board agenda.
7. Recommend measures to the board.
8. Report to the board on the affairs and financial condition of the county government.
9. Execute bonds, notes, contracts, and written obligations of the board, subject to the approval of the board.
10. Report to the board as the board may require.
11. Attend board meetings and take part in the discussion, but shall not vote.

12. Prepare and present the budget to the board for its approval and execute the budget adopted by the board.

13. Appoint, suspend, and remove all employees of the county government except as otherwise provided by law or ordinance.

14. Appoint members of temporary advisory committees.

[88 Acts, ch 1229, §14](#)

Referred to in [§331.261, 373.4](#)

331.243 Employees of board-manager government.

1. Employees appointed by the manager or subordinates shall be administratively responsible to the manager.

2. The board or its members shall not dictate the appointment or removal of any employee appointed by the manager or any subordinate of the manager.

3. Except for the purpose of inquiry or investigation, the board or its members shall deal with the county employees who are subject to the direction and supervision of the manager solely through the manager, and the board or its members shall not give orders to an employee under the manager's direction or supervision.

[88 Acts, ch 1229, §15](#)

Referred to in [§331.261, 373.4](#)

AMENDMENT TO COUNTY GOVERNMENT

331.244 Amendment to county government.

1. An amendment to county government organization shall only be made by submitting the question of amendment to the electors of the county government pursuant to [section 331.236](#). To become effective, a proposed amendment must receive an affirmative vote of a majority of the electors voting on the question. An amendment approved by the electors becomes effective pursuant to [section 331.237](#).

2. An amendment to a county government organization may be proposed by initiative upon petition of the number of eligible electors of the county equal to at least ten percent of the votes cast at the preceding election for the office of president of the United States or governor, or by resolution adopted by the governing body. The question on amendment of county government organization shall be submitted to the electors as soon as possible after the submission of a petition or adoption of a resolution, either at a general election or at a special election.

3. [This section](#) does not apply to the city-county consolidated form of government or the community commonwealth form of government.

[88 Acts, ch 1229, §16; 2004 Acts, ch 1066, §12, 31](#)

Referred to in [§373.4](#)

331.245 Limitations on amendments to county government.

1. The electors of a county who have adopted an amendment to county government may not vote on the question of amending the county government for two years. An amendment shall not include an alternative form of county government.

2. [This section](#) does not apply to the city-county consolidated form of government or the community commonwealth form of government.

[88 Acts, ch 1229, §17; 2004 Acts, ch 1066, §13, 31; 2019 Acts, ch 24, §104](#)

Referred to in [§373.4](#)

CHARTER FORM

331.246 Charter form of government.

The charter form of government shall be specified in a proposed charter written by a charter committee. The proposed charter shall establish an elected legislative body. The charter shall specify the number of members and term of office pursuant to [section 331.238](#). If the

administrative offices of the county, excluding an elected county executive, are appointive under the charter, the board shall have at least five members. The charter may establish legislative or administrative organizational structure. The charter may include the provisions necessary to permit an orderly transition to the charter form of government. However, the provisions shall be limited in scope consistent with the intent of, and in accordance with, [section 331.238](#).

[88 Acts, ch 1229, §18](#)

Referred to in [§331.231](#), [331.233](#), [373.4](#)

CITY-COUNTY CONSOLIDATION

331.247 City-county consolidated form.

1. A commission appointed pursuant to [section 331.233A](#) may propose a charter under which a county and one or more cities within the county may unite to form a single unit of local government, or may propose a charter under which a county and one or more cities within the county may create a unified government empowered to govern a city and a county with each retaining the separate status and power of a city or a county for all purposes and constituting separate political subdivisions under combined governance. Either option proposed shall be referred to as a city-county consolidated form of government. If more than fifty percent of the population of a city resides within the affected county, it is a city within the county for the purposes of [this section](#) and may continue its status as a city within the county even if the population of such city falls below the more than fifty percent threshold in a future census.

2. A majority vote by the charter commission is required for the submission to the electorate of a proposed charter for a city-county consolidated form of government.

3. A city-county consolidated form of government does not need to include more than one city. A city shall not be included unless the city participates in the commission process.

4. Adoption of the proposed consolidation charter requires the approval of a majority of the votes cast in the entire county and requires the approval of a majority of the votes cast in one or more cities named on the ballot. The consolidation charter shall be effective in regard to a city named on the ballot only if a majority of the votes cast in that city approves the consolidation charter.

5. An adopted charter takes effect July 1 following the general election at which it is approved unless the charter provides a later effective date. If the adopted charter calls for a change in the form of government, officers to fill elective offices created by the charter shall be elected in the general election in the even-numbered year following the adoption of the charter.

6. A city may request to join an existing city-county consolidated government by resolution of the city council or upon petition of eligible electors of the city equal in number to at least twenty-five percent of the persons who voted at the last regular city election. Within fifteen days after receiving a valid petition, the city council of the petitioning city shall adopt a resolution in favor of participation and shall, within ten days of adoption, forward the resolution to the governing body of the city-county consolidated government. If a majority of the governing body of the city-county consolidated government approves the resolution, the question of joining the city-county consolidated government shall be submitted to the electorate of the petitioning city within sixty days after approval of the resolution.

7. *a.* If a charter is adopted, it may be amended at any time by one of the following methods:

(1) The governing body of the city-county consolidated government, by resolution, may submit a proposed amendment to the voters, and the proposed amendment becomes effective only upon approval by a majority of those voting on the proposed amendment within the city-county consolidated area.

(2) The governing body of the city-county consolidated government, by ordinance, may amend the charter. However, within thirty days following publication of the ordinance, if a petition valid under the provisions of [section 331.306](#) is filed with the governing body of the city-county consolidated government, the governing body must submit the charter

amendment to the voters and, in such event, the amendment becomes effective only upon approval of a majority of those voting on the proposed amendment within the city-county consolidated area.

(3) If a petition valid under the provisions of [section 331.306](#) is filed with the governing body of the city-county consolidated government, proposing an amendment to the charter, the governing body must submit the proposed amendment to the voters and, in such an event, the amendment becomes effective only upon approval of a majority of those voting on the proposed amendment within the city-county consolidated area.

b. The proposed amendment shall be submitted at the general election. However, if the amendment is proposed pursuant to paragraph “a”, subparagraph (1), the proposed amendment may be submitted at a special election if the resolution submitting the amendment to the voters is adopted by a two-thirds majority of the membership of the governing body.

c. (1) If an election is held, the governing body shall submit the question of amending the charter to the electors in substantially the following form:

Should the amendment described below be adopted for the city-county consolidated charter of (insert name of county and of each consolidated city)?

(2) The ballot must contain a brief description and summary of the proposed amendment.

d. An amendment shall not adopt an alternative form of county government.

e. Notwithstanding paragraph “b”, if an amendment to a charter proposes to increase or decrease the number of members on the governing body, the amendment shall be submitted to the voters at a general election.

[88 Acts, ch 1229, §19; 91 Acts, ch 256, §19, 20; 2004 Acts, ch 1066, §14, 31; 2010 Acts, ch 1061, §127](#)

Referred to in [§331.231, 331.237, 331.260, 331.262, 372.1, 373.4](#)

331.248 Charter of consolidation.

1. The charter commission proposing a city-county consolidated form of government shall prepare, adopt, and cause to be submitted to the voters the charter.

2. The charter for a city-county consolidated form of government shall:

a. Provide for adjustment of existing bonded indebtedness and other obligations in a manner which will provide for a fair and equitable burden of taxation for debt service.

b. Provide for establishment of service areas, except that formation of a city-county consolidated form of government shall not affect the assignment of electric utility service territories pursuant to [chapter 476](#), and shall not affect the rights of a city to grant a franchise under [chapter 364](#).

c. Provide for the transfer or other disposition of property and other rights, claims, assets, and franchises of the county and each city consolidated under the alternative form.

d. Provide the official name of the city-county consolidated government.

e. Provide for the transfer, reorganization, abolition, absorption, and adjustment of boundaries of all existing boards, bureaus, commissions, agencies, special districts, and political subdivisions of the city-county consolidated government.

f. Provide for the exercise of home rule power and authority not inconsistent with state law.

g. Provide for a governing body of an odd number of members, not less than five, but which may exceed the number of members specified in [sections 331.201, 331.203, and 331.204](#). The titles of the members of the governing body shall be determined by the charter.

h. Provide for a representation plan for the governing body which representation plan may differ from the representation plans provided in [section 331.206](#) and in [chapter 372](#). If the plan calls for representation by districts and the charter has been approved in a county whose population is one hundred eighty thousand or more, the plan shall be drawn pursuant to [section 331.210A, subsection 2, paragraph “f”](#). The initial representation plan for such a county shall be drawn as provided in [section 331.210A, subsection 2, paragraph “f”](#), within one hundred twenty days after the election at which the charter is approved. For the initial

representation plan, the charter commission shall assume the role of the governing body for purposes of this paragraph and [section 331.210A, subsection 2](#), paragraphs “d” through “f”.

i. Provide for the initial compensation for members of the governing body and for a method of changing the compensation.

3. The charter may grant the legislative body of the consolidated government the authority to transfer, reorganize, and provide a method for adjusting the boundaries of the entities within the consolidated government.

4. a. The consolidation charter may include other provisions which the commission elects to include and which are not irreconcilable with state law. These provisions may include but are not limited to the following:

(1) Provide for a method of selecting officers of the governing body and fixing their terms of office which may differ from the requirements of [sections 331.208 through 331.211](#) and the provisions of [chapter 372](#).

(2) Provide for meetings of the governing body and rules of procedure which may differ from the requirements of [section 331.213](#), except that the meetings shall be scheduled and conducted in compliance with [chapter 21](#).

(3) Provide for combining the duties of elected officials of the county, for eliminating elected offices and the assumption of the duties of those offices by appointed officials, and for adding to, deleting from, or otherwise changing the duties of officials, elected or otherwise, of the county and each consolidated city. If the charter provides that one or more elective offices are combined, the board of supervisors shall appoint one of the elective officers of the combined offices to serve until new officers have been elected at the general election in the even-numbered year and have qualified for office. If the charter calls for the elimination of an elective office, that elective officer’s term of office shall expire on the date specified in the charter.

(4) Provide for the organization of city and county departments, agencies, or boards. The organization plan may provide for the abolition or consolidation of a department, agency, board, or commission and the assumption of its powers and duties by the governing body or by another department, agency, board, or commission.

(5) Provide for a method for the governing body or another office to exercise the powers and duties of the township trustees, in lieu of their election or appointment.

(6) Provide for a chief executive officer, a method of selecting that officer, the compensation for that officer, a method of changing the compensation, and the powers and duties of that officer.

(7) If the charter provides for a chief executive office, provide for the appointment of a chief executive officer pro tem, the compensation for that officer, a method of changing the compensation, and the manner in which that officer would exercise the powers and duties of the chief executive officer.

(8) Provide for the appointment of a city manager, a method for determining and changing the compensation for the city manager, and the powers and duties of the city manager.

b. [This subsection](#) does not apply to the board of trustees of a county hospital or to the board of trustees of a city hospital.

[88 Acts, ch 1229, §20; 91 Acts, ch 256, §21, 22; 2004 Acts, ch 1066, §15 – 17, 31; 2010 Acts, ch 1061, §180](#)

Referred to in [§331.231, 331.261, 372.1, 373.4](#)

331.249 Effect of consolidation.

1. a. A city-county consolidated form of government under which a county and one or more cities within the county unite to form a single unit of local government shall create a unified government which includes a municipal corporation and a county. The consolidated unit shall have the separate status of a county and a city for all purposes and shall constitute two political subdivisions, a consolidated city and a county, under combined governance. The consolidated unit shall retain one separate constitutional debt limitation with respect to its status as a city and a separate constitutional debt limitation with respect to its status as a county.

b. The governing body of a city-county consolidated form of government under which a

county and one or more cities within the county create a unified government empowered to govern a city and a county shall have, with respect to the county, the power and authority of the board of supervisors of a county, and, with respect to each city, the power and authority of the city council of a city. Each consolidated city and the county constitute separate political subdivisions. Each consolidated city and the county shall each retain a separate constitutional debt limitation and shall each have the authority to issue bonds and incur financial obligations in accordance with the provisions of state law applicable to a city or a county, respectively.

2. a. The city-county consolidated form of government may include an area which is located in another county, but which is within the corporate boundaries of one of the consolidated cities. Services may be provided in the extra-county area and taxes to fund those services may be collected in the extra-county area by the consolidated government, to the extent permitted by the Constitution of the State of Iowa. In addition to the right to vote in the county of residence, electors residing in the extra-county area shall have the right to vote on any matter related to the city-county consolidated government, including election of its governing body and its chief executive officer, if any.

b. If a city-county consolidation charter is proposed, within ninety days following the final report of the commission, a resident or property owner of the commission area proposed to be consolidated may bring an action in district court for declaratory judgment to determine the legality of the proposed charter and to otherwise declare the effect of the charter. The court shall expedite its review and determination in this matter. The referendum on the proposed charter shall be stayed during pendency of the action and for such additional time during which the proposed charter or its enabling legislation does not conform to the Constitution or laws of the State of Iowa. If in its final judgment the court determines that the proposed charter fails to conform to the Constitution or laws of this state, the commission shall have a period of six months in which to revise and resubmit the proposed charter.

3. All provisions of law authorizing contributions of any kind, in money or otherwise, from the state or federal government to counties and cities shall remain in full force with respect to each city and the county comprising a city-county consolidated government.

4. The adoption of a charter for a city-county consolidated government does not alter any right or liability of the county or consolidated city in effect at the time of the election at which the charter was adopted.

5. All departments and agencies of the county and of each consolidated city shall continue to operate until their authority to operate is superseded by action of the governing body.

6. Upon the effective date of the adopted charter, the county and each participating city shall adopt the city-county consolidated form of government by ordinance, and shall file a copy with the secretary of state and maintain available copies for public inspection. The county shall provide each participating city with a copy of the county's ordinance. Each participating city shall provide a copy of that city's ordinance to the county and to the other participating cities.

7. a. Members of the governing body of the county shall continue in office after the effective date of the charter until the members of the governing body and the chief executive officer, if any, of the city-county consolidated government have been elected and qualified, at which time the offices of the former governing body of the county shall be abolished and the terms of the members of the former governing body shall be terminated. Members of the governing body and the mayor of each consolidated city shall continue in office after the effective date of the charter until the members of the governing body of the city-county consolidated government and the chief executive officer, if any, have been elected and qualified, at which time the office of mayor and of the former governing body of each consolidated city shall be abolished and the term of the members of each governing body and the term of each mayor shall be terminated.

b. During the period between the effective date of the charter and the election and qualification of the members of the governing body of the city-county consolidated government and the election and qualification of the chief executive officer, if any, the former governing bodies of the county and each city and the mayor of each city shall continue to exercise the power of, and to perform the duties for, their respective county and city. The charter shall provide that these incumbent officers assist in planning and carrying out the

transition to the city-county consolidated form of government. The board of supervisors shall include in its budget for the fiscal year in which the charter becomes effective funds sufficient to provide for the operating expenses of a transition committee and for expenses incurred in initially establishing districts if the charter provides for representation by districts and for salaries for newly elected officers of the city-county consolidated government, after consultation with the transition committee.

8. If a city-county consolidation charter is submitted to the electorate but is not adopted, another charter shall not be submitted to the electorate for at least two years from the date of the election at which the charter was rejected. If a city-county consolidation charter is adopted, a proposed charter for another alternative form of county government shall not be submitted to the electorate for at least six years from the date of the election at which the charter was adopted.

88 Acts, ch 1229, §21; 91 Acts, ch 256, §23, 24; 2004 Acts, ch 1066, §18, 31; 2010 Acts, ch 1061, §180

Referred to in §331.231, 372.1, 373.4

331.250 General powers of consolidated local governments.

The consolidation charter shall provide for the delivery of services to specified areas of the county and of each consolidated city. The governing body of the consolidated government shall supervise the administration of the provision of services in each of the designated service areas and shall have the authority to determine the boundaries of the service areas. For each service provided by the consolidated government, the consolidated government shall assume the same statutory rights, powers, and duties relating to the provision of the service as if the county or the member city were itself providing the service to its citizens.

88 Acts, ch 1229, §22; 91 Acts, ch 256, §25; 2004 Acts, ch 1066, §19, 31

Referred to in §331.231, 372.1, 373.4

331.251 Rules, ordinances, and resolutions of consolidated government.

1. Each rule, ordinance, or resolution in force within a county or within a city on the effective date of the charter shall remain in force within that county or within that city until superseded by action of the new governing body, unless the rule, ordinance, or resolution is in conflict with a provision of the charter, in which case, the charter provision shall supersede the conflicting rule, ordinance, or resolution. The governing body of a participating city or county in office on the effective date of the charter shall retain its powers to adopt motions, resolutions, or ordinances provided that such motions, resolutions, or ordinances do not conflict with the provisions of the charter. Ordinances and resolutions relating to public improvements to be paid for in whole or in part by special assessments shall remain in effect until paid in full.

2. If a charter creating a city-county consolidated form of government provides for a chief executive officer with the power to veto an ordinance, an amendment to an ordinance, or a resolution, the governing body shall adopt legislation in accordance with the provisions of [chapter 380](#). If a charter creating a city-county consolidated form of government does not provide for a chief executive officer, the governing body shall adopt legislation in accordance with the provisions of [section 331.302](#). However, a charter may provide that approval of certain ordinances, amendments, or resolutions shall require the affirmative vote of more than a majority of all members of the governing body.

88 Acts, ch 1229, §23; 2004 Acts, ch 1066, §20, 31

Referred to in §331.231, 372.1, 373.4

331.252 Form of ballot — city-county consolidation.

1. The question of city-county consolidation shall be submitted to the electors in substantially the following form:

Should the charter described below be adopted for (insert name of county and each city proposing to consolidate)?

2. The ballot must contain a brief description and summary of the proposed charter.
[88 Acts, ch 1229, §24](#); [91 Acts, ch 256, §26](#); [2004 Acts, ch 1066, §21, 31](#); [2010 Acts, ch 1061, §128](#)

Referred to in [§331.231](#), [331.260](#), [372.1](#), [373.4](#)

MULTICOUNTY CONSOLIDATION

331.253 Requirements for multicounty government consolidation.

1. Consolidation may be placed on the ballot only by a joint report by two or more counties.
 2. A final report must contain a consolidation charter if multicounty consolidation is recommended. The consolidation charter must conform to the provisions and requirements in accordance with this part.

[88 Acts, ch 1229, §25](#); [91 Acts, ch 256, §27](#)

Referred to in [§331.231](#), [331.233](#)

331.254 Charter of consolidation.

1. When multicounty consolidation is recommended, the consolidation charter shall provide for all of the following:

- a. Adjustment of existing bonded indebtedness and other obligations in a manner which assures a fair and equitable burden of taxation for debt service.
 - b. Establishment of subordinate service districts.
 - c. The transfer or other disposition of property and other rights, claims, assets, and franchises of the counties consolidated under the charter.
 - d. The official name of the consolidated county.
 - e. The transfer, reorganization, abolition, absorption, and adjustment of boundaries of existing boards, subordinate service districts, local improvement districts, and agencies of the consolidated counties.
 - f. The merger of the elective offices of each consolidating county with the election of new officers within sixty days after the effective date of the charter. The elections shall be conducted by the county commissioner of elections of each county. No primary election shall be held. Nominations shall be made pursuant to [section 43.78](#) and [chapters 44](#) and [45](#), as applicable, except that the filing deadline shall be forty days before the election.
 - g. The merger of the appointive offices of each consolidating county.
2. The consolidation charter may include other provisions that are not inconsistent with state law.

[88 Acts, ch 1229, §26](#); [91 Acts, ch 256, §28, 29](#); [94 Acts, ch 1180, §47](#); [2004 Acts, ch 1066, §22, 23, 31](#); [2010 Acts, ch 1061, §180](#)

Referred to in [§331.231](#)

331.255 Form of ballot — multicounty consolidation.

1. The question of multicounty consolidation shall be submitted to the electors in substantially the following form:

Should the consolidation charter described below be adopted for
 (name of applicable county)?

2. The ballot must contain a brief description and summary of the proposed charter.

[88 Acts, ch 1229, §27](#); [91 Acts, ch 256, §30](#); [2010 Acts, ch 1061, §129](#)

Referred to in [§331.231](#), [331.257](#)

331.256 Joining existing multicounty consolidated government.

A county may join an existing multicounty consolidated government by resolution of the board of supervisors or upon petition of eligible electors of the county equal in number to at least twenty-five percent of the persons who voted at the last general election for the office of governor or president of the United States, whichever is fewer. Within fifteen days after receiving a valid petition, the board of the petitioning county shall adopt a resolution in favor of participation and shall immediately forward the resolution to the legislative body of the multicounty consolidated government. If a majority of the multicounty consolidated board

of supervisors approves the resolution, the question of joining the multicounty consolidated government shall be submitted to the electorate of the petitioning county within sixty days after approval of the resolution.

[91 Acts, ch 256, §31](#)

Referred to in [§331.231](#), [331.257](#)

331.257 Recognition of change in boundaries by general assembly.

If a charter for multicounty consolidation is adopted pursuant to [section 331.255](#) or if the question of joining a multicounty consolidated government is approved pursuant to [section 331.256](#), the general assembly next convening following the election required by [section 331.255](#) or [331.256](#) shall pass legislation recognizing the change in boundaries of the counties where the question of multicounty consolidation was approved. The boundaries recognized in the legislation shall conform to the boundaries contained in the consolidation charter. The legislation shall contain the official name of the consolidated county as that name is given in the consolidation charter.

[2004 Acts, ch 1066, §24, 31](#)

Referred to in [§331.231](#)

331.258 and 331.259 Reserved.

COMMUNITY COMMONWEALTH

331.260 Community commonwealth.

1. A county and one or more cities or townships within the county, a contiguous county, and a city or a township within a contiguous county may unite to establish an alternative form of local government for the purpose of making more efficient use of their resources by providing for the delivery of regional services.

2. *a.* A charter proposing a community commonwealth as an alternative form of government may be submitted to the voters only by a commission established under [section 331.232](#). A majority vote by the commission is required for the submission of a charter proposing a community commonwealth as an alternative form of local government. The commission submitting a community commonwealth form of government shall issue a final report and proposal. Adoption of the proposed community commonwealth charter requires the approval of a majority of the votes cast in the entire county and requires the approval of a majority of the votes cast in one or more cities named on the ballot. A city named on the ballot is included in the community commonwealth only if the proposed community commonwealth charter is approved by a majority of the votes cast in the city.

b. The question of forming a community commonwealth shall be submitted to the electorate in substantially the same form as provided in [section 331.252](#). The effective date of the charter and election of new officers of the community commonwealth shall be as provided in [section 331.247, subsection 5](#).

[91 Acts, ch 256, §32; 2004 Acts, ch 1066, §25, 31; 2005 Acts, ch 19, §43; 2010 Acts, ch 1061, §180](#)

Referred to in [§28E.40](#), [331.231](#), [331.237](#), [372.1](#)

331.261 Charter — community commonwealth.

1. The community commonwealth charter shall provide for the following:
 - a.* The official name of the community commonwealth government.
 - b.* An elective legislative body established in the manner provided for county boards of supervisors under [sections 331.201 through 331.216](#) and [section 331.248, subsection 2](#), the initial compensation for members of that body, and for a method of changing the compensation.
 - c.* Appointment of a manager pursuant to [sections 331.241 through 331.243](#).
 - d.* Adjustment of existing bonded indebtedness and other obligations to the extent it relates to the delivery of services.

e. The transfer or other disposition of property and other rights, claims, assets, and franchises as they relate to the delivery of services.

f. The transfer, reorganization, abolition, adjustment, and absorption of existing boards, existing subordinate service districts, local improvement districts, and agencies of the participating county and cities.

g. A system of delivery of services to the entire community commonwealth pursuant to [section 331.263](#).

h. A formula for the transfer of taxing authority from member cities to the community commonwealth governing body to fund the delivery of regional services.

i. The transfer into the community commonwealth of areawide services which had been provided by other boards, commissions, and local governments, except that formation of a community commonwealth shall not affect the assignment of electric utility service territories pursuant to [chapter 476](#), and shall not affect the rights of a city to grant a franchise under [chapter 364](#).

j. A process by which the governing body of the community commonwealth and the governing bodies of the member cities provide by mutual agreement for the delivery of specified services to the community commonwealth.

k. The partisan election of community commonwealth government officials.

2. The community commonwealth charter may include other provisions which the commission elects to include and which are not irreconcilable with state law, including, but not limited to, those provisions in [section 331.248, subsection 4](#).

[91 Acts, ch 256, §33; 2004 Acts, ch 1066, §26, 27, 31; 2010 Acts, ch 1061, §180](#)

Referred to in [§28E.40, 331.231, 372.1](#)

331.262 Adoption of charter — effect.

1. a. As a political subdivision of the state, the community commonwealth unit of local government shall have the statutory and constitutional status of a county and of a city to the extent the community commonwealth governing body assumes the powers and duties of cities as those powers and duties relate to the delivery of services. For each service provided by the community commonwealth, the community commonwealth shall assume the same statutory rights, powers, and duties relating to the provision of the service as if the member city were itself providing the service to its citizens.

b. On its effective date, the community commonwealth charter operates to replace the existing county government structure. The governments of participating cities shall remain in existence to render those services not transferred to the community commonwealth government.

2. The adoption of the community commonwealth form of government does not alter any right or liability of the county or member city in effect at the time of the election at which the charter was adopted.

3. All departments and agencies of the county and of each member city shall continue to operate until their authority to operate is superseded by action of the governing body.

4. All ordinances or resolutions in effect remain effective until amended or repealed, unless they are irreconcilable with the adopted charter.

5. Upon the effective date of the adopted charter, the county shall adopt the community commonwealth form of government by ordinance, and shall file a copy with the secretary of state and maintain available copies for public inspection.

6. Members of the governing body of the county and of each member city shall continue in office until the members of the governing body of the community commonwealth have been elected and sworn into office, at which time the offices of the former governing bodies shall be abolished, and the terms of the members of the former governing bodies shall be terminated. During the period between the effective date of the charter and the election and qualification of the elected members of the new governing body, the former governing bodies of each member city and of the county shall continue to perform their duties and shall assist in planning the transition to the community commonwealth form of government.

7. If a community commonwealth charter is submitted to the electorate but is not adopted, another charter shall not be submitted to the electorate for at least two years from the date

of the election at which the charter was rejected. If a community commonwealth charter is adopted, a proposed charter for another alternative form of county government shall not be submitted to the electorate for at least six years from the date of the election at which the charter was adopted.

8. If a community commonwealth charter is adopted, the charter may be amended at any time. The charter shall be amended in the manner provided in [section 331.247, subsection 7](#).

9. a. A city or county wishing to terminate its membership in the community commonwealth government must do so pursuant to the existing charter procedure under [this chapter](#) or [chapter 372](#), whichever is applicable.

b. A city or county may join an existing community commonwealth government by resolution of the board or council, whichever is applicable, or upon petition of eligible electors of the city or county, whichever is applicable, equal in number to at least twenty-five percent of the persons who voted at the last general election for the office of governor or president of the United States, whichever is fewer. Within fifteen days after receiving a valid petition, the applicable governing body shall adopt a resolution in favor of participation and shall immediately forward the resolution to the governing body of the community commonwealth. If a majority of the community commonwealth governing body approves the resolution, the question of joining the community commonwealth shall be submitted to the electorate of the petitioning city or county within sixty days after approval of the resolution.

[91 Acts, ch 256, §34](#); [2004 Acts, ch 1066, §28, 31](#); [2010 Acts, ch 1061, §130](#)

Referred to in [§28E.40](#), [331.231](#), [372.1](#)

331.263 Service delivery.

1. The governing body of the community commonwealth government shall administer the provision of services in each of the designated service areas and shall have the authority to determine the boundaries of the service areas.

2. The governing body of the community commonwealth shall have the authority to levy county taxes and shall have the authority to levy city taxes to the extent the city tax levy authority is transferred by the charter to the community commonwealth. A city participating in the community commonwealth shall transfer a portion of the city's tax levy authorized under [section 384.1](#) or [384.12](#), whichever is applicable, to the governing body of the community commonwealth. The maximum rates of taxes authorized to be levied under [sections 384.1](#) and [384.12](#) by a city participating in the community commonwealth shall be reduced by an amount equal to the rates of the same or similar taxes levied in the city by the governing body of the community commonwealth.

[91 Acts, ch 256, §35](#)

Referred to in [§331.231](#), [331.261](#), [372.1](#)

331.264 through 331.300 Reserved.

SUBCHAPTER III

POWERS AND DUTIES OF A COUNTY

PART 1

GENERAL POWERS AND DUTIES

331.301 General powers and limitations.

1. A county may, except as expressly limited by the Constitution of the State of Iowa, and if not inconsistent with the laws of the general assembly, exercise any power and perform any function it deems appropriate to protect and preserve the rights, privileges, and property of the county or of its residents, and to preserve and improve the peace, safety, health, welfare, comfort, and convenience of its residents. This grant of home rule powers does not include the power to enact private or civil law governing civil relationships, except as incident to

an exercise of an independent county power, or to enact private or civil law which violates [section 675.4](#).

2. A power of a county is vested in the board, and a duty of a county shall be performed by or under the direction of the board except as otherwise provided by law.

3. The enumeration of a specific power of a county, the repeal of a grant of power, or the failure to state a specific power does not limit or restrict the general grant of home rule power conferred by the Constitution and [this section](#). A county may exercise its general powers subject only to limitations expressly imposed by a state law.

4. An exercise of a county power is not inconsistent with a state law unless it is irreconcilable with the state law.

5. A county shall substantially comply with a procedure established by a state law for exercising a county power unless a state law provides otherwise. If a procedure is not established by state law, a county may determine its own procedure for exercising the power.

6. a. A county shall not set standards and requirements which are lower or less stringent than those imposed by state law, but may set standards and requirements which are higher or more stringent than those imposed by state law, unless a state law provides otherwise.

b. A county shall not impose any fee or charge on any individual or business licensed by the plumbing and mechanical systems board for the right to perform plumbing, mechanical, HVAC, refrigeration, sheet metal, or hydronic systems work within the scope of the license. This paragraph does not prohibit a county from charging fees for the issuance of permits for, and inspections of, work performed in its jurisdiction.

c. (1) A county shall not adopt an ordinance, motion, resolution, or amendment that sets standards or requirements regarding the sale or marketing of consumer merchandise that are different from, or in addition to, any state law. For purposes of this paragraph:

(a) “*Consumer merchandise*” means merchandise offered for sale or lease, or provided with a sale or lease, primarily but not exclusively for personal, family, or household purposes, and includes any container used for consuming, carrying, or transporting such merchandise.

(b) “*Container*” means a bag, cup, package, container, bottle, or other packaging that is all of the following:

(i) Designed to be either reusable or single-use.

(ii) Made of cloth, paper, plastic, including foamed or expanded plastic, cardboard, corrugated material, aluminum, glass, or postconsumer recycled or similar material or substrates, including coated, laminated, or multilayer substrates.

(iii) Designed for consuming, transporting, or protecting merchandise, food, or beverages from or at a food service or retail facility.

(2) An ordinance, motion, resolution, or amendment adopted prior to March 30, 2017, that violates this paragraph is void and unenforceable on and after March 30, 2017.

(3) This paragraph “c” shall not apply to county solid waste or recycling collection or county solid waste or recycling programs.

d. A county shall not adopt an ordinance, motion, resolution, or amendment, or use any other means, that restricts an owner of real property from refinancing existing debt on, selling, or otherwise transferring title to the property by requiring the owner to take or show compliance with any action with respect to the property or pay any fee before, during, or after refinancing existing debt on, selling, or otherwise transferring title to the property.

7. A county shall not levy a tax unless specifically authorized by a state statute.

8. A county is a body corporate for civil and political purposes and shall have a seal as provided in [section 331.552, subsection 4](#).

9. Supervisors and other county officers may administer oaths and take affirmations as provided in [chapter 63A](#).

10. Pursuant to the general grant of home rule power conferred by the Constitution of the State of Iowa and if not inconsistent with the laws of the general assembly, a county that has designated more than one city to be a county seat may consolidate or reduce the number of county seats by ordinance.

11. A county may enter into leases or lease-purchase contracts for real or personal property in accordance with the following terms and procedures:

a. A county shall lease or lease-purchase property only for a term which does not exceed the economic life of the property, as determined by the board.

b. A lease or lease-purchase contract entered into by a county may contain provisions similar to those sometimes found in leases between private parties, including, but not limited to, the obligation of the lessee to pay any of the costs of operation or ownership of the leased property and the right to purchase the leased property.

c. A provision of a lease or lease-purchase contract which stipulates that a portion of the rent payments be applied as interest is subject to [chapter 74A](#). Other laws relating to interest rates do not apply. [Chapter 75](#) is not applicable. A county enterprise is a separate entity under [this subsection](#), whether it is governed by the board or another governing body.

d. The board must follow substantially the same authorization procedure required for the issuance of general obligation bonds issued for the same purpose to authorize a lease or a lease-purchase contract made payable from the debt service fund.

e. The board may authorize a lease or lease-purchase contract which is payable from the general fund if the contract would not cause the total of lease and lease-purchase payments due from the general fund of the county in any single future fiscal year for all lease or lease-purchase contracts in force on the date of the authorization, excluding payments to exercise purchase options or to pay the expenses of operation or ownership of the property, to exceed ten percent of the last certified general fund budget amount in accordance with the following procedures:

(1) (a) The board must follow substantially the authorization procedures of [section 331.443](#) to authorize a lease or lease-purchase contract for personal property which is payable from the general fund. The board must follow substantially the authorization procedures of [section 331.443](#) to authorize a lease or lease-purchase contract for real property which is payable from the general fund if the principal amount of the lease-purchase contract does not exceed the following limits:

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

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

(iii) Seven hundred eighty thousand dollars in a county having a population of more than fifty thousand but not more than one hundred thousand.

(iv) One million forty thousand dollars in a county having a population of more than one hundred thousand but not more than two hundred thousand.

(v) One million three hundred thousand dollars in a county having a population of more than two hundred thousand.

(b) However, if the principal amount of a lease or lease-purchase contract pursuant to this subparagraph (1) is less than thirty-two thousand five hundred dollars, the board may authorize the lease or lease-purchase contract without following the authorization procedures of [section 331.443](#).

(2) The board must follow the following procedures to authorize a lease or lease-purchase contract for real property which is payable from the general fund if the principal amount of the lease or lease-purchase contract exceeds the limits set forth in subparagraph (1):

(a) The board must institute proceedings for entering into a lease or lease-purchase contract payable from the general fund by causing a notice of the meeting to discuss entering into the lease or lease-purchase contract, including a statement of the principal amount and purpose of the lease or lease-purchase and the right to petition for an election, to be published as provided in [section 331.305](#) at least ten days prior to the discussion meeting. No sooner than thirty days following the discussion meeting shall the board hold a meeting at which it is proposed to take action to enter into the lease or lease-purchase contract.

(b) (i) If at any time before the end of the thirty-day period after which a meeting may be held to take action to enter into the lease or lease-purchase contract, a petition is filed with the auditor in the manner provided by [section 331.306](#), asking that the question of entering into the lease or lease-purchase contract be submitted to the registered voters of the county, the board shall either by resolution declare the proposal to enter into the lease or lease-purchase contract to have been abandoned or shall direct the county commissioner of elections to call

a special election upon the question of entering into the lease or lease-purchase contract. However, for purposes of this subparagraph (2), the petition shall not require signatures in excess of one thousand persons.

(ii) The question to be placed on the ballot shall be stated affirmatively in substantially the following manner:

Shall the county of enter into a lease or lease-purchase contract in an amount of \$ for the purpose of?

(iii) Notice of the election and its conduct shall be in the manner provided in [section 331.442, subsections 2 through 4](#).

(c) If a petition is not filed or if a petition is filed and the proposition of entering into a lease or lease-purchase contract is approved at the election, the board may proceed and enter into the lease or lease-purchase contract.

f. The governing body may authorize a lease or lease-purchase contract payable from the net revenues of a county enterprise or combined county enterprise by following the authorization procedures of [section 331.464](#).

g. A lease or lease-purchase contract to which a county is a party or in which a county has a participatory interest is an obligation of a political subdivision of this state for the purposes of [chapters 502 and 636](#), and is a lawful investment for banks, trust companies, savings associations, investment companies, insurance companies, insurance associations, executors, guardians, trustees, and any other fiduciaries responsible for the investment of funds.

h. Property that is lease-purchased by a county is exempt under [section 427.1, subsection 2](#).

i. A contract for construction by a private party of property to be lease-purchased by a county is a contract for a public improvement and is subject to [section 331.341, subsection 1](#).

12. A county may enter into insurance agreements obligating the county to make payments beyond its current budget year to procure or provide for a policy of insurance, a self-insurance program, or a local government risk pool to protect the county against tort liability, loss of property, or any other risk associated with the operation of the county. Such a self-insurance program or local government risk pool is not insurance and is not subject to regulation under [chapters 505 through 523C](#). However, those self-insurance plans regulated pursuant to [section 509A.14](#) shall remain subject to the requirements of [section 509A.14](#) and rules adopted pursuant to that section.

13. The board of supervisors may credit funds to a reserve for the purposes authorized by [subsection 12 of this section](#); [section 331.424, subsection 1](#), paragraph “a”, subparagraph (5); and [section 331.441, subsection 2](#), paragraph “b”. Moneys credited to the reserve, and interest earned on such moneys, shall remain in the reserve until expended for purposes authorized by [subsection 12 of this section](#); [section 331.424, subsection 1](#), paragraph “a”, subparagraph (5); or [section 331.441, subsection 2](#), paragraph “b”.

14. The board of supervisors may waive a tax penalty, interest, or costs related to the collection of a tax if the board finds that a clerical error resulted in the penalty, interest, or cost. [This subsection](#) does not apply to bonded special assessments without the approval of the affected taxing jurisdiction.

15. The county may establish a department of public works. The department shall be administered by the county engineer or other person appointed by the board of supervisors. In addition to other duties assigned by the board, the department shall provide technical assistance to political subdivisions in the county including special districts relating to their physical infrastructure and may provide managerial and administrative services for special districts and combined special districts.

16. a. A county may adopt and enforce an ordinance requiring the construction of a storm shelter at a manufactured home community or mobile home park which is constructed after July 1, 1999. In lieu of requiring construction of a storm shelter, a county may require a community or park owner to provide a plan for the evacuation of community or park residents to a safe place of shelter in times of severe weather including tornadoes and high winds if the county determines that a safe place of shelter is available within a reasonable distance

of the manufactured home community or mobile home park for use by community or park residents. Each evacuation plan prepared pursuant to [this subsection](#) shall be filed with, and approved by, the local emergency management agency. If construction of a storm shelter is required, an ordinance adopted or enforced pursuant to [this subsection](#) shall not include any of the following requirements:

(1) That the size of the storm shelter be larger than the equivalent of seven square feet for each manufactured or mobile home space in the manufactured home community or mobile home park.

(2) That the storm shelter include a restroom if the shelter is used exclusively as a storm shelter.

(3) That the storm shelter exceed the construction specifications approved by a licensed professional engineer and presented by the owner of the manufactured home community or mobile home park.

(4) That the shelter be located any closer than one thousand three hundred twenty feet from any manufactured or mobile home in the manufactured home community or mobile home park.

b. For the purposes of [this subsection](#):

(1) “*Manufactured home community*” means the same as land-leased community defined in [sections 335.30A](#) and [414.28A](#).

(2) “*Manufactured home community or mobile home park*” means a manufactured home community or mobile home park as defined in [section 562B.7](#).

(3) “*Storm shelter*” means a single structure or multiple structures designed to provide persons with temporary protection from a storm.

17. The board of supervisors may by ordinance or resolution prohibit or limit the use of consumer fireworks or display fireworks, as described in [section 727.2](#), on any day other than July 3, July 4, and December 31 in accordance with [section 727.2, subsection 4](#), if the board determines that the use of such devices would constitute a threat to public safety or private property, or if the board determines that the use of such devices would constitute a nuisance to neighboring landowners.

18. a. For purposes of [this subsection](#), “*short-term rental property*” means any individually or collectively owned single-family house or dwelling unit; any unit or group of units in a condominium, cooperative, or timeshare; or an owner-occupied residential home that is offered for a fee for thirty days or less. “*Short-term rental property*” does not include a unit that is used for any retail, restaurant, banquet space, event center, or other similar use.

b. A county shall not adopt or enforce any regulation, restriction, or other ordinance, including a conditional use permit requirement, relating to short-term rental properties within the county. A short-term rental property shall be classified as a residential land use for zoning purposes.

c. Notwithstanding paragraph “b”, a county may enact or enforce an ordinance that regulates, prohibits, or otherwise limits short-term rental properties for the following primary purposes if enforcement is performed in the same manner as enforcement applicable to similar properties that are not short-term rental properties:

(1) Protection of public health and safety related to fire and building safety, sanitation, or traffic control.

(2) Residential use and zoning purposes related to noise, property maintenance, or nuisance issues.

(3) Limitation or prohibition of use of property to house sex offenders; to manufacture, exhibit, distribute, or sell illegal drugs, liquor, pornography, or obscenity; or to operate an adult-oriented entertainment establishment as described in [section 239B.5, subsection 4](#), paragraph “a”.

(4) To provide the county with an emergency contact for a short-term rental property.

d. A county shall not require a license or permit fee for a short-term rental property in the county.

19. a. A county shall not adopt, enforce, or otherwise administer an ordinance, motion, resolution, or amendment, or use any other means, to restrict, impede, regulate, or prohibit, intentionally or effectively, any of the following:

(1) The provision of natural gas service by a public utility as defined in [section 476.1](#), a competitive natural gas provider as defined in [section 476.86](#), or a retail propane marketer or retail propane dispenser as those terms are defined in [section 101C.2](#) to a person, business, municipality, or other wholesale or retail customer within or outside the county.

(2) The purchase of natural gas or propane from a competitive natural gas provider as defined in [section 476.86](#) or a retail propane marketer or retail propane dispenser as those terms are defined in [section 101C.2](#), or the receipt of natural gas or propane service from a public utility as defined in [section 476.1](#), by any person, business, municipality, or other wholesale or retail customer within or outside the county.

b. Paragraph “a” does not apply to an ordinance, motion, resolution, or amendment that regulates a retail propane marketer or retail propane dispenser, as those terms are defined in [section 101C.2](#), adopted before July 1, 2021.

20. A county shall not adopt an ordinance, motion, resolution, or amendment, or use any other means, that requires the owner of real property to implement a policy relating to the use of facial coverings that is more stringent than a policy imposed by the state.

21. A county shall not adopt or enforce an ordinance, motion, resolution, or amendment imposing any requirement to obtain a permit or license, or to pay a fee, for an eligible business operated on an occasional basis for no more than eighty-nine calendar days in a calendar year by a person or persons under the age of eighteen. For purposes of [this subsection](#), “*eligible business*” means an on-site transactional business traditionally operated exclusively by a person under the age of eighteen, including a “*stand operated by a minor*” as defined in [section 137F.1](#), that a person under the age of eighteen is not otherwise prohibited by law from operating.

22. A county shall not require the payment of a penalty, fine, or fee due to a resident’s noncompliance with rules adopted by the county sanitarian regarding periodic septic tank pumping as part of routine maintenance.

23. For purposes of [this subsection](#), “*energy benchmarking*” means requiring a decrease in the average energy use of a property or requiring the average energy use of a property to be less than the average energy use of a similarly situated property. A county shall not adopt or enforce an ordinance, motion, resolution, or amendment to require energy benchmarking requirements for a private property.

24. a. Unless expressly authorized by state law, a county shall not adopt, enforce, or maintain an ordinance, order, or rule for the purpose of making payments to individuals under a guaranteed income program.

b. The attorney general shall send a cease and desist order to any county that adopts or enforces an ordinance, order, or rule in violation of [this subsection](#).

c. If the county fails to comply with the cease and desist order, the attorney general shall bring an action in the name of the state for injunctive relief against any county that has adopted an ordinance, order, or rule in violation of [this subsection](#).

d. For purposes of [this subsection](#), the term “*guaranteed income program*” means a program under which individuals are provided with regular periodic cash payments that are unearned and that may be used for any purpose, but does not include a program under which an individual is required to perform work or attend training.

e. A guaranteed income program operating prior to or on May 1, 2024, may remain in effect until January 1, 2025, or until expiration of the program, whichever is earlier. A county shall not start a guaranteed income program or extend an existing guaranteed income program after May 1, 2024.

25. a. For purposes of [this subsection](#):

(1) “*Construction site*” means the same as used in a storm water general permit adopted by rule pursuant to [section 455B.103A](#).

(2) “*Topsoil*” means the same as used in a storm water general permit adopted by rule pursuant to [section 455B.103A](#).

b. A county shall not adopt or enforce an ordinance, motion, resolution, or amendment relating to the preservation, compaction, placement, or depth of topsoil at a construction site that is more restrictive than those requirements provided in the national pollutant discharge elimination system general permit no. 2 as issued by the department of natural resources.

A county may develop standards to evaluate topsoil quantities before and after construction and ensure compliance with general permit no. 2. A county may request that the department of natural resources review the soil of a construction site to verify that the national pollutant discharge elimination system general permit no. 2 as issued by the department of natural resources is proper for the construction site.

c. (1) A county may adopt or enforce an ordinance, motion, resolution, or amendment that regulates storm water runoff at a construction site only to the extent that such regulation for rainfall events having a return frequency ranging from five through one hundred years does not require a post-construction storm water flow rate that is more restrictive than the existing flow rate of a rainfall event having a return frequency of five years, with all such runoff rates based on the actual existing condition of the site at the time the construction commences.

(2) A county may adopt or enforce an ordinance, motion, resolution, or amendment that regulates storm water runoff from upstream properties adjacent to a construction site to the extent that storm water runoff shall be allowed to pass through downstream storm water basins at the same flow rates as off-site storm water runoff entering the construction site.

(3) A county may impose a storm water runoff requirement that is more restrictive than what is allowed or required by this paragraph at the construction site if the county meets all of the following conditions:

(a) The county pays for all study, design, and engineering costs for implementing the more restrictive storm water runoff requirement that includes an analysis by a licensed professional engineer of the difference in costs between the requirements of this paragraph and the more restrictive county storm water runoff requirement.

(b) The county pays for the difference of costs between the requirements of this paragraph and the more restrictive requirement imposed by the county for installation of equipment or practices required for a property owner to comply with the storm water runoff requirement.

(c) If the storm water runoff requirement results in the county using a person's private property, whether by easement or otherwise taking an interest in the property, the county pays the property owner the fair market value of the property taken for any additional land required beyond the requirements of this paragraph.

(d) A county shall not impose a special assessment or otherwise recover the costs from the property owner for the portion of the costs attributable to the county.

(e) The costs attributable to the county shall only apply to the storm water management practices addressed in this paragraph.

26. a. A county shall not adopt, enforce, or otherwise administer an ordinance, motion, resolution, or building code that prohibits or limits, either directly or indirectly, the use of a specific style of exterior cladding or finish materials for residential buildings in a manner that is more restrictive than the state building code as adopted pursuant to [section 103A.7](#). [This section](#) does not prohibit a county from regulating the use of a specific style of exterior cladding or finish materials for a residential building that meets any of the following conditions:

(1) The building is located in an area designated and declared as a state or local historic district under applicable law.

(2) The building is designated as a local, state, or national historic landmark.

(3) The building is in a common interest community as defined in [chapter 499C](#).

(4) The building is located on a property that is governed by a policy of regulation of an overlay or special purpose zoning district that is adopted pursuant to applicable law.

b. For purposes of [this subsection](#), “residential building” means any single or multifamily residential dwelling and includes single-family and two-family dwellings and townhouses, condominiums and apartments with a maximum of twelve units per building, and all secondary structures to such a single or multifamily residential dwelling.

27. A county shall not adopt or enforce an ordinance, motion, resolution, or amendment that imposes restrictions, qualifications, or requirements on developers, contractors, or subcontractors related to a developer's or contractor's employee compensation or training beyond what is expressly authorized by state law. A county shall not make receipt of any

incentives, or the eligibility for such incentives, contingent upon compliance with any such restrictions, qualifications, or requirements.

28. A county shall not adopt or continue in effect any regulation, including in the form of an ordinance or resolution, that governs fuel-powered equipment as provided in [chapter 214A, subchapter IV](#).

29. *a.* A county shall allow a minimum of one accessory dwelling unit on the same lot as a single family residence in accordance with the following conditions:

(1) An accessory dwelling unit shall comply with all applicable building regulations as defined in [chapter 103A](#).

(2) An accessory dwelling unit shall not exceed one thousand square feet or fifty percent of the size of the single family residence, whichever is larger.

(3) An accessory dwelling unit shall be prohibited or limited only to the extent that a state historic building code restriction, as adopted by a county in accordance with [section 103A.43, subsection 3](#), a deed restriction, or a rule of a common interest community, as defined in [section 499C.1](#), limits or prohibits the construction or use of an accessory dwelling unit. The imposition of an ordinance, motion, resolution, or amendment regulating accessory dwelling units that is more restrictive when applied to a common interest community than when applied to a single family residence is prohibited.

(4) If a manufactured home as defined in [section 435.1, subsection 3](#), or a mobile home as defined in [section 435.1, subsection 5](#), is used as an accessory dwelling unit, the manufactured home or mobile home shall be converted to real property by being placed on a permanent foundation and assessed for real estate taxes pursuant to [section 435.26](#).

b. Except as otherwise provided in paragraph “*a*” or by state law, a county shall not impose any of the following limitations or restrictions:

(1) Requirements related to the placement or appearance of an accessory dwelling unit that are more restrictive than those imposed on a single family residence including but not limited to the following: maximum building heights; minimum setback requirements; minimum lot sizes; minimum building frontages; maximum lot coverages; density requirements; and aesthetic or architectural standards or requirements. Additionally, a county shall not require an accessory dwelling unit to match the exterior design, roof pitch, or finishing materials of the single family residence.

(2) Regulations on the use of an accessory dwelling unit as a rental property that are more restrictive than those provided for in [subsection 18 of this section](#) and [chapter 562A](#).

(3) A requirement that the lot containing a single family residence and an accessory dwelling unit have additional parking beyond that required for a single family residence or payment of a fee in lieu of providing additional parking.

(4) Restrictions on the occupancy of either the single family residence or the accessory dwelling unit by any of the following manners: requiring the property owner to be a resident; requiring a familial, marital, or employment relationship to exist between the occupants of the single family residence and the occupants of the accessory dwelling unit; or restricting the occupancy of an accessory dwelling unit based on income or age.

(5) The requirement of new or separate utility lines between the accessory dwelling unit and public utility service connections. However, if full utility access that includes a separate metering system for billing purposes cannot be provided to the accessory dwelling unit, then the county can require new or separate utility lines.

(6) Imposition of a different county impact fee structure or development standard for an accessory dwelling unit than those used for the single family residence on the same lot.

(7) The requirement of improvements or repairs to public streets or sidewalks beyond those imposed on the single family residence on the same lot.

c. A county shall approve an accessory dwelling unit permit application that meets the requirements set forth in paragraph “*a*” and by state law without discretionary review or hearing and consistent with the time frame assigned to the approval of a single family residence. An accessory dwelling unit permit application shall not have a review timeline or schedule in excess of a county’s normal review schedule for a single family residence. If the county denies an accessory dwelling unit permit, the reason for denial shall be provided in writing to the applicant and include any remedy necessary to secure approval.

d. A county ordinance, motion, resolution, or amendment regulating accessory dwelling units in a manner that conflicts with [this subsection](#) is void. Nothing in [this subsection](#) prohibits a county from adopting an ordinance, motion, resolution, or amendment that is more permissive than the requirements provided in [this subsection](#).

e. For the purposes of [this subsection](#):

(1) “Accessory dwelling unit” means an additional residential dwelling unit located on the same lot as a single family residence that is either attached to or detached from the single family residence.

(2) “Detached” includes being part of any accessory structure such as a detached garage.

(3) “Dwelling unit” means the same as defined in [section 562A.6, subsection 3](#).

(4) “Single family residence” means the same as defined in [section 562A.6, subsection 15](#), except to the extent that a single family residence may share utility lines with the accessory dwelling unit if full utility access that includes a separate metering system for billing purposes can be provided to the accessory dwelling unit.

[C51, §93; R60, §221; C73, §279; C97, §394; C24, 27, 31, 35, 39, **§5128**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §332.1; S81, §331.301; **81 Acts, ch 117, §300**]

85 Acts, ch 156, §1; 86 Acts, ch 1211, §19; 87 Acts, ch 115, §51; 89 Acts, ch 101, §1; 92 Acts, ch 1138, §1; 92 Acts, ch 1204, §8; 95 Acts, ch 67, §53; 95 Acts, ch 206, §8, 12; 99 Acts, ch 186, §1; 2001 Acts, ch 143, §1; 2001 Acts, ch 153, §9, 16; 2004 Acts, ch 1119, §1; 2006 Acts, ch 1010, §93; 2009 Acts, ch 100, §8, 21; 2010 Acts, ch 1061, §131, 132, 177; 2011 Acts, ch 100, §13, 15; 2012 Acts, ch 1017, §72; 2013 Acts, ch 77, §33, 36; 2014 Acts, ch 1092, §86; 2017 Acts, ch 20, §1, 5; 2017 Acts, ch 115, §6, 12; 2018 Acts, ch 1013, §1; 2018 Acts, ch 1075, §10, 12, 13; 2018 Acts, ch 1172, §71, 72, 74; 2020 Acts, ch 1074, §1, 93; 2020 Acts, ch 1118, §147; 2021 Acts, ch 44, §1; 2021 Acts, ch 139, §29, 31; 2021 Acts, ch 179, §1, 3; 2022 Acts, ch 1024, §1; 2022 Acts, ch 1153, §19; 2023 Acts, ch 71, §138, 154; 2023 Acts, ch 147, §2; 2024 Acts, ch 1003, §1, 7, 8; 2024 Acts, ch 1011, §1; 2024 Acts, ch 1094, §37, 47; 2024 Acts, ch 1109, §2, 4; 2024 Acts, ch 1174, §1; 2025 Acts, ch 6, §21, 23; 2025 Acts, ch 26, §4; 2025 Acts, ch 38, §1; 2025 Acts, ch 81, §1

Referred to in [§13.2, 346.27](#)

See also Iowa Constitution, Art. III, §39A

See Code editor's note on simple harmonization at the beginning of this Code volume

Subsection 17 amended

NEW subsections 27 – 29

331.302 County legislation.

1. The board shall exercise a power or perform a duty only by the passage of a motion, a resolution, an amendment, or an ordinance.

2. For a violation of an ordinance a county shall not provide a penalty in excess of the maximum fine and term of imprisonment for a simple misdemeanor under [section 903.1, subsection 1](#), paragraph “a”. The crime services surcharge required by [section 911.1](#) shall be added to a county fine and is not a part of the county’s penalty.

3. The subject matter of an ordinance or amendment shall be generally described in its title.

4. An amendment to an ordinance or to a code of ordinances shall specifically repeal the ordinance or code, or the section, subsection, paragraph, or subpart to be amended, and shall set forth the ordinance, code, section, subsection, paragraph, or subpart as amended.

5. a. A county may by ordinance adopt by reference any portion of the Code of Iowa in effect at the time of the adoption in the manner provided in [section 380.8](#) for adoption of a proposed code of ordinances containing a proposed new ordinance or amendment, subject to the following limitations:

(1) The ordinance shall describe the subject matter and identify the portion of the Code of Iowa adopted by chapter, section, and subsection or other subpart, as applicable.

(2) A portion of the Code of Iowa may be adopted by reference only if the criminal penalty provided by the law adopted does not exceed the maximum fine and term of imprisonment for a simple misdemeanor under [section 903.1, subsection 1](#), paragraph “a”.

(3) Amendments or other changes to those portions of the Code of Iowa which have been adopted by reference shall serve as an automatic modification of the applicable ordinance.

b. An ordinance which adopts by reference any portion of the Code of Iowa may provide that violations of the ordinance are county infractions and subject to the limitations of [section 331.307](#).

6. a. A proposed ordinance or amendment shall be considered and voted on for passage at two meetings of the board prior to the meeting at which it is to be finally passed, unless this requirement is suspended by a recorded vote of not less than a majority of the supervisors.

b. However, if a summary of the proposed ordinance or amendment is published as provided in [section 331.305](#) prior to its first consideration and copies are available at the time of publication at the office of the auditor, the ordinance or amendment shall be considered and voted on for passage at one meeting prior to the meeting at which it is to be finally passed, unless this requirement is suspended by a recorded vote of not less than a majority of the supervisors.

7. Passage of an ordinance, amendment, or resolution requires an affirmative vote of not less than a majority of the supervisors. Each supervisor's vote on an ordinance, amendment, or resolution shall be recorded.

8. A resolution becomes effective upon passage and an ordinance or amendment becomes a law when a summary of the ordinance or the complete text of the ordinance is published, unless a subsequent effective date is provided within the measure. As used in [this subsection](#), "summary" shall mean a narrative description of the terms and conditions of an ordinance setting forth the main points of the ordinance in a manner calculated to inform the public in a clear and understandable manner the meaning of the ordinance and which shall provide the public with sufficient notice to conform to the desired conduct required by the ordinance. The description shall include the title of the ordinance, an accurate and intelligible abstract or synopsis of the essential elements of the ordinance, a statement that the description is a summary, the location and the normal business hours of the office where the ordinance may be inspected, when the ordinance becomes effective, and the full text of any provisions imposing fines, penalties, forfeitures, fees, or taxes. Legal descriptions of property set forth in ordinances shall be described in full, provided that maps or charts may be substituted for legal descriptions when they contain sufficient detail to clearly define the area with which the ordinance is concerned. The narrative description shall be written in a clear and coherent manner and shall, to the extent possible, avoid the use of technical or legal terms not generally familiar to the public. When necessary to use technical or legal terms not generally familiar to the public, the narrative description shall include definitions of those terms.

9. The auditor shall promptly record each measure, publish a summary of all ordinances or a complete text of the ordinances and amendments as provided in [section 331.305](#), authenticate all measures except motions with signature and certification as to time and manner of publication, if any, and maintain for public use copies of all effective ordinances and codes. A copy of the complete text of an ordinance or amendment shall also be available for distribution to the public at the office of the county auditor. The auditor's certification is presumptive evidence of the facts stated therein.

10. a. At least once every five years, the board shall compile a code of ordinances containing all of the county ordinances in effect.

(1) If a proposed code of ordinances contains only existing ordinances edited and compiled without change in substance, the board may adopt the code by ordinance.

(2) If a proposed code of ordinances contains a proposed new ordinance or amendment, the board shall hold a public hearing on the proposed code before adoption. The auditor shall publish notice of the hearing as provided in [section 331.305](#). Copies of the proposed code of ordinances shall be available at the auditor's office and the notice shall so state. Within thirty days after the hearing, the board may adopt the proposed code of ordinances which becomes law upon publication of the ordinance adopting it. If the board substantially amends the proposed code of ordinances after a hearing, notice and hearing shall be repeated.

b. Ordinances and amendments which become effective after adoption of a code of ordinances may be compiled as a supplement to the code, and upon adoption of the supplement by resolution, become part of the code of ordinances.

c. An adopted code of ordinances is presumptive evidence of the passage, publication, and

content of the ordinances therein as of the date of the auditor's certification of the ordinance adopting the code or supplement.

11. The compensation paid to a newspaper for a publication required by [this section](#) shall not exceed the fee provided in [section 618.11](#). The compensation paid to a newspaper for publication of the complete text of an ordinance shall not exceed three-fourths of the fee provided in [section 618.11](#).

12. The board may adopt the provisions of a statewide or nationally recognized standard code or portions of any such code by an ordinance which identifies the code by subject matter, source, and date, and incorporates the provisions either by reference or by setting them forth in full. The code or portion shall be adopted only after notice and hearing in the manner provided in [subsection 10](#).

13. Immediately after the effective date of a measure establishing a zoning district, building lines, or fire limits, the auditor shall certify the measure and a plat showing the district, lines, or limits, to the recorder. The recorder shall record the measure and plat in the miscellaneous record or other book provided for special records, and shall index the record.

14. A measure voted upon is not invalid because a supervisor has a conflict of interest, unless the vote of the supervisor was decisive to passage of the measure. If a majority or unanimous vote of the board is required by statute, the majority or vote shall be computed on the basis of the number of supervisors not disqualified by reason of conflict of interest. However, a majority of all supervisors is required for a quorum. For the purposes of [this subsection](#), the statement of a supervisor that the supervisor declines to vote by reason of conflict of interest is conclusive and shall be entered of record.

15. A valid measure adopted by a county prior to July 1, 1981, remains valid unless the measure is irreconcilable with a state law.

16. A county shall not provide a civil penalty in excess of seven hundred fifty dollars for the violation of an ordinance which is classified as a county infraction or if the infraction is a repeat offense, a civil penalty not to exceed one thousand dollars for each repeat offense. A county infraction is not punishable by imprisonment.

1. [C31, 35, §5903-c9; C39, §5903.09; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §330.11; S81, §331.302(1); [81 Acts, ch 117, §301](#)]

2. [C97, §1349; C24, 27, 31, 35, 39, §5587, 7180; C46, §361.7, 444.19; C50, 54, 58, §358A.26, 361.7, 444.19; C62, 66, 71, 73, 75, §332.30, 358A.26, 444.19; C77, 79, 81, §332.30, 332.51, 358A.26; S81, §331.302(2); [81 Acts, ch 117, §301](#)]

3 – 5. [S81, §331.302(3 – 5); [81 Acts, ch 117, §301](#)]

6. [C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §329.9; S81, §331.302(6); [81 Acts, ch 117, §301](#)]

7 – 10. [S81, §331.302(7 – 10); [81 Acts, ch 117, §301](#)]

11. [C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §358A.25; S81, §331.302(11); [81 Acts, ch 117, §301](#)]

12 – 14. [S81, §331.302(12 – 14); [81 Acts, ch 117, §301](#)]

[84 Acts, ch 1219, §30](#); [86 Acts, ch 1202, §3](#); [91 Acts, ch 145, §1, 2](#); [96 Acts, ch 1098, §1](#); [98 Acts, ch 1144, §1](#); [99 Acts, ch 153, §7, 8](#); [2000 Acts, ch 1203, §17, 18](#); [2003 Acts, ch 178, §21](#); [2004 Acts, ch 1111, §1](#); [2009 Acts, ch 21, §3, 4](#); [2020 Acts, ch 1074, §2, 93](#)

Referred to in [§321P2](#), [331.251](#), [331.304A](#), [335.6](#), [368.26](#), [455B.146](#), [455B.175](#), [455B.192](#)

See also Iowa Constitution, Art. III, §39A

331.303 General duties of the board.

The board shall:

1. Keep record books as follows:

a. A “*minute book*” which records all orders and decisions other than those relating to drainage districts. The minute book or a separate index book must contain an alphabetical index by subject matter categories of the proceedings shown by the minutes.

b. A “*warrant book*” which records each warrant drawn in the order of issuance by number, date, amount, and name of drawee, and refers to the order in the minute book authorizing its drawing. The board may authorize the auditor to issue checks in lieu of warrants. If the issuance of checks is authorized, the word “check” shall be substituted for

the word “warrant” in those sections of [this chapter](#) and [chapters 6B, 11, 35B, 336, 349, 350, 427B, and 468](#) in which the issuance of a check is authorized in lieu of a warrant.

c. A “claim register” which records all claims for money filed against the county. Claims shall be numbered consecutively in order of filing and entered alphabetically by the claimant’s name. The claim register shall show the date of filing, the number of the claim and its general nature, and the action of the board on the claim including the fund against which it is allowed if it is allowed. The claims allowed at each meeting shall be listed in the minute book by claim number.

2. Maintain its records in accordance with [chapter 22](#).
3. Act upon applications for cigarette tax permits in accordance with [chapter 453A](#).
4. Act upon applications for retail alcohol licenses in accordance with [section 123.32](#).
5. Select official newspapers and cause official publications to be made in accordance with [chapters 349 and 618](#).
6. Adopt rules relating to the labor of prisoners in the county jail in accordance with [sections 356.16 through 356.19](#), and may establish the cost of board and provide for the transportation of certain prisoners in accordance with [section 356.30](#).
7. Divide the county into townships, and proceed upon a petition to divide, dissolve or change the name of a township in accordance with [chapter 359](#).
8. Approve the written investment policy for the county required under [section 12B.10B](#).
9. Cause on-site inspections of pipeline construction projects as required in [section 479.29, subsection 2](#), and the board may petition for rules as provided in that section.
10. Defend, save harmless, and indemnify its officers, employees, and agents against tort claims, and may settle the claims, in accordance with [sections 670.8 and 670.9](#).
11. Perform other duties as required by law.

[R60, §318; C73, §308; C97, §442; C24, 27, 31, 35, 39, §5122, 5123; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §331.19, 331.20; S81, §331.303; 81 Acts, ch 117, §302; 82 Acts, ch 1104, §33] 83 Acts, ch 186, §10069, 10201; 92 Acts, ch 1156, §13; 99 Acts, ch 204, §35; 2001 Acts, ch 45, §1; 2001 Acts, ch 176, §67; 2004 Acts, ch 1019, §27; 2021 Acts, ch 80, §195; 2022 Acts, ch 1099, §100, 102

Referred to in §331.504

331.304 Procedural limitations on general county powers.

If a county proposes to exercise any of the following powers, it shall do so in accordance with the following limitations:

1. The power to act jointly with other political subdivisions or public or private agencies shall be exercised in accordance with [chapter 28E](#) or [28I](#) or other applicable state law.
2. The power to adopt, administer, and enforce the state building code shall be exercised in accordance with [chapter 103A](#). The power to adopt by ordinance, administer, and enforce a county building code, is subject to the following restrictions:
 - a. A county building code shall not apply within the incorporated area of a city except at the option of the city, and shall not apply within a city’s two-mile limit referred to in [section 414.23](#), to the extent that the city has adopted a building code within the two-mile limit.
 - b. A county building code shall not apply to farm houses or other farm buildings which are primarily adapted for use for agricultural purposes, while so used or under construction for that use.
3. A county shall not license elevator inspectors or regulate elevator conveyances except as provided in [section 89A.15](#).
4. The power to adopt airport zoning regulations applicable to airport hazard areas shall be exercised in accordance with [chapter 329](#).
5. The power to adopt county zoning regulations shall be exercised in accordance with [chapter 335](#).
6. The board may file a petition with the city development board as provided in [section 368.11](#).
7. The power to take private property for public use shall only be exercised by counties for public purposes which are reasonable and necessary as an incident to the powers and duties conferred upon counties, and in accordance with [chapters 6A and 6B. Section 306.19](#)

is also applicable to condemnation of right-of-way for secondary roads. [Sections 306.27 through 306.37](#) are applicable to the condemnation of right-of-way that is contiguous to existing road right-of-way and necessary for the maintenance, safety improvement, or upgrade of the existing secondary road.

8. The board, upon application, may grant permits for the use of display fireworks as provided in [section 727.2](#).

9. A county shall not adopt or enforce any ordinance imposing any registration or licensing system or registration or license fees for or relating to owner-occupied manufactured or mobile homes including the lots, lands, or manufactured home community or mobile home park upon or in which they are located. A county shall not adopt or enforce any ordinance imposing any registration or licensing system, or registration or license fees, or safety or sanitary standards for rental manufactured or mobile homes unless similar registration or licensing system, or registration or license fees, or safety or sanitary standards are required for other rental properties intended for human habitation. [This subsection](#) does not preclude the investigation and abatement of a nuisance or the enforcement of a tiedown system, or the enforcement of any rules of the department of health and human services or local board of health if those rules apply to other rental properties or to owner-occupied housing intended for human habitation.

10. A county shall not adopt or enforce any ordinance imposing any limitation on the amount of rent that can be charged for leasing private residential or commercial property. [This subsection](#) does not prevent the right of a county to manage and control residential property in which the county has a property interest.

11. A county shall not adopt or enforce any ordinance or regulation in violation of [section 562A.27B](#) or [562B.25B](#).

12. a. A county shall not adopt, enforce, or otherwise administer an ordinance, motion, resolution, or amendment providing for any terms or conditions of employment that exceed or conflict with the requirements of federal or state law relating to a minimum or living wage rate, any form of employment leave, hiring practices, employment benefits, scheduling practices, or other terms or conditions of employment.

b. An ordinance, motion, resolution, or amendment adopted prior to March 30, 2017, that violates [this subsection](#) is void and unenforceable on and after March 30, 2017.

13. A county shall not adopt or enforce an ordinance or regulation that prohibits an owner, lessor, sublessor, managing agent, or other person having the right to lease, sublease, or rent out a dwelling unit from refusing to lease or rent out the dwelling unit to a person because of the person's use of a federal housing choice voucher issued by the United States department of housing and urban development. Such an ordinance or regulation in effect on January 1, 2021, is void and unenforceable on and after January 1, 2023. For purposes of [this subsection](#), "dwelling unit" means the same as defined in [section 562A.6](#).

1, 2. [S81, §331.304(1, 2); [81 Acts, ch 117, §303](#)]

3. [C50, 54, 58, 62, §358A.3; C66, 71, 73, 75, 77, 79, 81, §332.3(22), 358A.3; S81, §331.304(3); [81 Acts, ch 117, §303](#)]

4 – 7. [S81, §331.304(4 – 7); [81 Acts, ch 117, §303](#)]

8. [S13, §1644-a, -e, 2024-f; C24, 27, 31, 35, 39, §7806; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §471.4; S81, §331.304(8); [81 Acts, ch 117, §303](#)]

9. [S81, §331.304(9); [81 Acts, ch 117, §303](#)]

[86 Acts, ch 1245, §1116](#); [99 Acts, ch 171, §33, 42](#); [2000 Acts, ch 1083, §1](#); [2004 Acts, ch 1101, §37](#); [2007 Acts, ch 16, §16](#); [2008 Acts, ch 1191, §60](#); [2015 Acts, ch 99, §53](#); [2016 Acts, ch 1120, §1](#); [2017 Acts, ch 20, §2, 5](#); [2017 Acts, ch 115, §7, 12](#); [2021 Acts, ch 49, §1, 3](#); [2023 Acts, ch 19, §1082](#); [2024 Acts, ch 1170, §424](#)

331.304A Limitations on county legislation.

1. As used in [this section](#):

a. "Aerobic structure", "animal", "animal feeding operation", "animal feeding operation structure", and "manure" mean the same as defined in [section 459.102](#).

b. "County legislation" means any ordinance, motion, resolution, or amendment adopted by a county pursuant to [section 331.302](#).

2. A county shall not adopt or enforce county legislation regulating a condition or activity occurring on land used for the production, care, feeding, or housing of animals unless the regulation of the production, care, feeding, or housing of animals is expressly authorized by state law. County legislation adopted in violation of [this section](#) is void and unenforceable and any enforcement activity conducted in violation of [this section](#) is void. A condition or activity occurring on land used for the production, care, feeding, or housing of animals includes but is not limited to the construction, operation, or management of an animal feeding operation, an animal feeding operation structure, or aerobic structure, and to the storage, handling, or application of manure or egg washwater.

[98 Acts, ch 1209, §9, 53](#)

331.305 Publication of notices — electronic delivery authorization.

1. Unless otherwise provided by state law, if notice of an election, hearing, or other official action is required by [this chapter](#), the board shall publish the notice at least once, not less than four nor more than twenty days before the date of the election, hearing, or other action, in one or more newspapers which meet the requirements of [section 618.14](#). Notice of an election shall also comply with [section 49.53](#).

2. a. If the board is required or authorized by law to publish a notice or any other information regarding the county budget or a county property tax levy, the county shall also provide the notice or information by electronic means to all persons who have by electronic or other means authorized the receipt of such items under [this subsection](#).

b. An authorization to receive notices or other information by electronic means under [this subsection](#) shall continue until revoked in writing by the person. Such revocation may be provided to the board electronically in a manner approved by the board.

c. Electronic means includes delivery to an electronic mail address or by other electronic means reasonably calculated to apprise the person of the information that is being provided, as designated by the authorizing person.

d. Information compiled or possessed by the board for the purposes of complying with authorizations for delivery by electronic means including but not limited to taxpayer electronic mail addresses, post office addresses, revocations, and passwords or other methods of protecting taxpayer information are not public records and are not subject to disclosure under [chapter 22](#).

[R60, §312(23); C73, §303(24); C97, §423; SS15, §423; C24, 27, 31, 35, 39, **§5261**; C46, 50, 54, 58, §330.18, 345.1; C62, 66, §111A.6, 330.18, 345.1; C71, §111A.6, 313A.35, 330.18, 345.1; C73, §111A.6, 313A.35, 330.18, 345.1, 361.5; C75, 77, 79, §111A.6, 313A.35, 330.18, 332.3(13), 345.1, 361.5; C81, §111A.6, 313A.35, 330.18, 332.3(13), 345.1, 361.5, 444.9(2); S81, §331.305; [81 Acts, ch 117, §304](#)]

[2021 Acts, ch 132, §1](#)

Referred to in [§6B.11](#), [28J.21](#), [69.14A](#), [137.104](#), [306.30](#), [309.65](#), [311.12](#), [330.18](#), [331.301](#), [331.302](#), [331.361](#), [331.402](#), [331.425](#), [331.442](#), [331.443](#), [331.447](#), [331.464](#), [331.471](#), [331.479](#), [335.5](#), [335.6](#), [336.13](#), [336.16](#), [350.5](#), [357.4](#), [357C.3](#), [357E.4](#), [357H.3](#), [357H.10](#), [358.4](#), [358.6](#), [358.27](#), [358.29](#), [358.30A](#), [358.33](#), [358C.5](#), [358C.7](#), [358C.18](#), [358C.21](#), [358C.22](#), [359.7](#), [404.2](#), [404B.2](#), [404B.3](#), [427B.26](#), [461A.31A](#), [468.15](#)

331.306 Petitions of eligible electors.

1. If a petition of the voters is authorized by [this chapter](#), the petition is valid if signed by eligible electors of the county equal in number to at least ten percent of the votes cast in the county for the office of president of the United States or governor at the preceding general election, unless otherwise provided by state law. The petition shall include the signatures of the petitioners, a statement of their place of residence, and the date on which they signed the petition.

2. Petitions authorized by [this chapter](#) shall be filed with the board of supervisors not later than eighty-two days before the date of the general election if the question is to be voted upon at the general election. If the petition is found to be valid, the board of supervisors shall, not later than sixty-nine days before the general election, notify the county commissioner of elections to submit the question to the registered voters at the general election.

3. A petition shall be examined before it is accepted for filing. If it appears valid on its face it shall be accepted for filing. If it lacks the required number of signatures it shall be returned to the petitioners.

4. Petitions which have been accepted for filing are valid unless written objections are filed. Objections must be filed with the county auditor within five working days after the petition was filed. The objection process in [section 44.7](#) shall be followed for objections filed pursuant to [this section](#).

[C73, §299; C97, §410; SS15, §410; C24, 27, 31, 35, 39, §5107, 5108; C46, 50, 54, §330.17, 331.2; C58, 62, 66, §111A.2, 330.17, 331.2; C71, 73, 75, 77, 79, §111A.2, 330.17, 331.2, 331.9; C81, §111A.2, 174.10, 330.17, 331.2, 331.9; S81, §331.306; 81 Acts, ch 117, §305]

89 Acts, ch 136, §69; 94 Acts, ch 1180, §48; 95 Acts, ch 67, §53; 2016 Acts, ch 1011, §121

Referred to in §69.14A, 99F7, 330.17, 331.203, 331.204, 331.207, 331.247, 331.301, 331.402, 331.441, 331.442, 331.471, 350.2

331.307 County infractions.

1. A county infraction is a civil offense punishable by a civil penalty of not more than seven hundred fifty dollars for each violation or if the infraction is a repeat offense a civil penalty not to exceed one thousand dollars for each repeat offense.

2. A county by ordinance may provide that a violation of an ordinance is a county infraction.

3. A county shall not provide that a violation of an ordinance is a county infraction if the violation is a felony, an aggravated misdemeanor, or a serious misdemeanor under state law or if the violation is a simple misdemeanor under [chapters 687 through 747](#).

4. An officer authorized by a county to enforce a county code or regulation may issue a civil citation to a person who commits a county infraction. The citation may be served by personal service as provided in [rule of civil procedure 1.305](#), by certified mail addressed to the defendant at the defendant's last known mailing address, return receipt requested, or by publication in the manner as provided in [rule of civil procedure 1.310](#) and subject to the conditions of [rule of civil procedure 1.311](#). A copy of the citation shall be retained by the issuing officer, and one copy shall be sent to the clerk of the district court. The citation shall serve as notification that a civil offense has been committed and shall contain the following information:

- a. The name and address of the defendant.
- b. The name or description of the infraction attested to by the officer issuing the citation.
- c. The location and time of the infraction.
- d. The amount of civil penalty to be assessed or the alternate relief sought, or both.
- e. The manner, location, and time in which the penalty may be paid.
- f. The time and place of court appearance.
- g. The penalty for failure to appear in court.

5. In proceedings before the court for a county infraction:

a. The matter shall be tried before a magistrate or district associate judge in the same manner as a small claim.

b. The county has the burden of proof that the county infraction occurred and that the defendant committed the infraction. The proof shall be by clear, satisfactory, and convincing evidence.

c. The court shall ensure that the defendant has received a copy of the charges and that the defendant understands the charges. The defendant may question all witnesses who appear for the county and produce evidence or witnesses on the defendant's behalf.

d. The defendant may be represented by counsel of the defendant's own selection and at the defendant's own expense.

e. The defendant may answer by admitting or denying the infraction.

f. If a county infraction is proven, the court shall enter judgment against the defendant. If the infraction is not proven, the court shall dismiss it.

6. Notwithstanding [section 602.8106, subsection 3](#), penalties or forfeitures collected by the court for county infractions shall be remitted to the county in the same manner as fines and forfeitures are remitted to cities for criminal violations under [section 602.8106](#). If the person named in the citation is served as provided in [this section](#) and fails without good cause to appear in response to the civil citation, judgment shall be entered against the person cited.

7. A person against whom judgment is entered, shall pay court costs and fees as in small claims under [chapter 631](#). If the action is dismissed, the county is liable for the court costs

and court fees. Where the action is disposed of without payment, or provision for assessment, of court costs, the clerk shall at once enter judgment for costs against the county.

8. Seeking a civil penalty as authorized in [this section](#) does not preclude a county from seeking alternative relief from the court in the same action.

9. *a.* When judgment has been entered against a defendant, the court may do any of the following:

(1) Impose a civil penalty by entry of a personal judgment against the defendant.

(2) Direct that payment of the civil penalty be suspended or deferred under conditions imposed by the court.

(3) Grant appropriate alternative relief ordering the defendant to abate or cease the violation.

(4) Authorize the county to abate or correct the violation.

(5) Order that the county's costs for abatement or correction of the violation be entered as a personal judgment against the defendant or assessed against the property where the violation occurred, or both.

b. If a defendant willfully violates the terms of an order imposed by the court, the failure is contempt.

10. The magistrate or district associate judge shall have jurisdiction to assess or enter judgment for costs of abatement or correction in an amount not to exceed the jurisdictional amount for a money judgment in a civil action pursuant to [section 631.1, subsection 1](#), for magistrates and [section 602.6306, subsection 2](#), for district associate judges. If the county seeks abatement or correction costs in excess of those amounts, the case shall be referred to the district court for hearing and entry of an appropriate order. The procedure for hearing in the district court shall be the same procedure as that for a small claims appeal pursuant to [section 631.13](#).

11. A defendant or the county may file a motion for a new trial or may appeal the decision of the magistrate or district associate judge to the district court. The procedure on appeal shall be the same as for a small claim pursuant to [section 631.13](#). A factual determination made by the trial court, supported by substantial evidence as shown in the record, is binding for purposes of appeal relating to the violation at issue, but shall not be admissible or binding as to any future violation for the same or similar ordinance provision by the same defendant.

12. [This section](#) does not preclude a peace officer of a county from issuing a criminal citation for a violation of a county code or regulation if criminal penalties are also provided for the violation. Each day that a violation occurs or is permitted by the defendant to exist, constitutes a separate offense.

13. The issuance of a civil citation for a county infraction or the ensuing court proceedings do not provide an action for false arrest, false imprisonment, or malicious prosecution.

[86 Acts, ch 1202, §4; 87 Acts, ch 99, §1 – 3; 89 Acts, ch 150, §1 – 4; 98 Acts, ch 1144, §2; 2003 Acts, ch 178, §22; 2010 Acts, ch 1061, §133](#)

Referred to in §137.117, 331.302, 455B.146, 455B.175, 455B.192

331.308 Neglected animals.

A county may rescue, provide maintenance, or dispose of neglected livestock or another animal, as provided in [chapters 717 and 717B](#).

[94 Acts, ch 1103, §2](#)

331.309 Elections on public measures.

Unless otherwise stated, the dates of elections on public measures authorized in [this chapter](#) are limited to those specified for counties in [section 39.2](#).

[2008 Acts, ch 1115, §55, 71](#)

331.310 through 331.320 Reserved.

PART 2

DUTIES AND POWERS OF THE BOARD
RELATING TO COUNTY AND
TOWNSHIP OFFICERS AND EMPLOYEES

331.321 Appointments — removal.

1. The board shall appoint:
 - a. A veterans memorial commission in accordance with [sections 37.9, 37.10, and 37.15](#), when a proposition to erect a memorial building or monument has been approved by the voters.
 - b. A county conservation board in accordance with [section 350.2](#), when a proposition to establish the board has been approved by the voters.
 - c. The members of the county board of health in accordance with [section 137.105](#).
 - d. One member of the convention to elect the state fair board as provided in [section 173.2, subsection 3](#).
 - e. The members of the advisory board in accordance with [section 217.43](#).
 - f. A county commission of veteran affairs in accordance with [sections 35B.3 and 35B.4](#).
 - g. A general assistance director in accordance with [section 252.26](#).
 - h. One or more county engineers in accordance with [sections 309.17 through 309.19](#).
 - i. A weed commissioner in accordance with [section 317.3](#).
 - j. A county medical examiner in accordance with [section 331.801](#), and the board may provide facilities, deputy examiners, and other employees in accordance with that section.
 - k. Two members of the county compensation board in accordance with [section 331.905](#), if the board of supervisors has established a county compensation board.
 - l. Members of an airport zoning commission as provided in [section 329.9](#), if the board adopts airport zoning under [chapter 329](#).
 - m. Members of an airport commission in accordance with [section 330.20](#) if a proposition to establish the commission has been approved by the voters.
 - n. Two members of the civil service commission for deputy sheriffs in accordance with [section 341A.2 or 341A.3](#), and the board may remove the members in accordance with those sections.
 - o. A temporary board of hospital trustees in accordance with [sections 347.9, 347.9A, and 347.10](#) if a proposition to establish a county hospital has been approved by the voters.
 - p. An initial board of hospital trustees in accordance with [section 347A.1](#) if a hospital is established under [chapter 347A](#).
 - q. A county zoning commission, an administrative officer, and a board of adjustment in accordance with [sections 335.8 through 335.11](#), if the board adopts county zoning under [chapter 335](#).
 - r. A board of library trustees in accordance with [sections 336.4 and 336.5](#), if a proposition to establish a library district has been approved by the voters, or [section 336.18](#) if a proposition to provide library service by contract has been approved by the voters.
 - s. Local representatives to serve with the city development board as provided in [section 368.14](#).
 - t. Members of a city planning and zoning commission and board of adjustment when a city extends its zoning powers outside the city limits, in accordance with [section 414.23](#).
 - u. A list of residents eligible to serve as a compensation commission in accordance with [section 6B.4](#), in condemnation proceedings under [chapter 6B](#).
 - v. Members of the county judicial magistrate appointing commission in accordance with [section 602.6503](#).
 - w. Members of a county enterprise commission or joint county enterprise commission if the commission is approved by the voters as provided in [section 331.471](#).
 - x. Other officers and agencies as required by state law.
2. If the board proposes to appoint a county surveyor, it shall appoint a person qualified in accordance with [chapter 542B](#) and provide the surveyor with a suitable book in which to record field notes and plats.

3. Except as otherwise provided by state law, a person appointed as provided in [subsection 1](#) may be removed by the board by written order. The order shall give the reasons and be filed in the office of the auditor, and a copy shall be sent by certified mail to the person removed who, upon request filed with the auditor within thirty days of the date of mailing the copy, shall be granted a public hearing before the board on all issues connected with the removal. The hearing shall be held within thirty days of the date the request is filed unless the person removed requests a later date.

4. A board or commission appointed by the board of supervisors shall notify the county auditor of the name and address of its clerk or secretary.

5. A supervisor serving on another county board or commission shall be paid only as a supervisor for a day which includes official service on both boards.

1. [S81, §331.321(1, 2); [81 Acts, ch 117, §320](#)]

2. [C51, §208; R60, §418; C73, §375; C97, §539; C24, 27, 31, 35, 39, §5487; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §355.6; S81, §331.321(3); [81 Acts, ch 117, §320](#)]

3. [C51, §411; R60, §642; C73, §766; C97, §298, 481, 491, 496, 510; S13, §496; SS15, §298, 481, 491, 510-b; C24, 27, 31, 35, 39, §5240; C46, 50, 54, 58, §341.3; C62, 66, 71, 73, 75, 77, 79, 81, §111A.2, 341.3; S81, §331.321(4); [81 Acts, ch 117, §320](#)]

4. [S81, §331.321(5); [81 Acts, ch 117, §320](#)]

5. [C39, §3661.011; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §234.10; S81, §331.321(6); [81 Acts, ch 117, §320](#)]

[83 Acts, ch 186, §10070, 10201](#); [84 Acts, ch 1067, §35](#); [87 Acts, ch 227, §24](#); [88 Acts, ch 1161, §12](#); [90 Acts, ch 1236, §45](#); [92 Acts, ch 1139, §24](#); [92 Acts, ch 1212, §30](#); [93 Acts, ch 54, §10](#); [94 Acts, ch 1173, §16](#); [98 Acts, ch 1075, §16](#); [2000 Acts, ch 1011, §1](#); [2000 Acts, ch 1057, §1](#); [2001 Acts, ch 95, §1](#); [2001 Acts, 2nd Ex, ch 4, §8, 9](#); [2009 Acts, ch 110, §4](#); [2010 Acts, ch 1036, §21](#); [2010 Acts, ch 1061, §53](#); [2013 Acts, ch 90, §88, 245](#); [2021 Acts, ch 80, §196](#); [2023 Acts, ch 19, §1083, 2778](#); [2024 Acts, ch 1094, §50](#); [2024 Acts, ch 1161, §111, 137](#)

Referred to in [§350.2](#)

2024 strike of subsection 1, paragraph e effective July 1, 2025; 2024 Acts, ch 1161, §137

Subsection 1, paragraph e stricken and former paragraphs f – y redesignated as e – x

331.322 Duties relating to county and township officers.

The board shall:

1. Require and approve official bonds in accordance with [chapter 64](#) and [section 636.6](#), and pay the cost of certain officers' bonds as provided in [section 64.11](#) and [section 331.324, subsection 6](#).

2. Make temporary appointments in accordance with [section 66.19](#), when an officer is suspended under [chapter 66](#).

3. Fill vacancies in county offices in accordance with [sections 69.8 through 69.12](#) and [section 69.14A](#), and make appointments in accordance with [section 4A.12](#) unless a special election is called pursuant to [section 69.14A](#).

4. Provide suitable offices for the meetings of the county conservation board and the safekeeping of its records.

5. Furnish offices within the county for the sheriff, and at the county seat for the recorder, treasurer, auditor, county attorney, county surveyor or engineer, county assessor, and city assessor. The board shall furnish the officers with fuel, lights, and office supplies. However, the board is not required to furnish the county attorney with law books. The board shall not furnish an office also occupied by a practicing attorney to an officer other than the county attorney.

6. Annually prepare and review the compensation schedule, or review the final compensation schedule of the county compensation board if the board of supervisors has established a county compensation board, and determine the final compensation schedule in accordance with [section 331.907](#).

7. Provide necessary office facilities and the technical and clerical assistance requested by the county compensation board to accomplish the purposes of [sections 331.905 and 331.907](#), if the board of supervisors has established a county compensation board.

8. Provide the sheriff with county-owned automobiles or contract for privately owned

automobiles as needed for the sheriff and deputies to perform their duties, the need to be determined by the board.

9. Provide the sheriff and the sheriff's full-time deputies with necessary uniforms and accessories in accordance with [section 331.657](#).

10. Pay for the cost of board furnished prisoners in the sheriff's custody, as provided in [section 331.658](#), appoint and pay salaries of assistants at the jails, furnish supplies, and inspect the jails.

11. Furnish necessary equipment and materials for the sheriff to carry out the provisions of [section 690.2](#).

12. Install radio materials in the office of the sheriff as provided in [section 693.4](#).

13. Provide for the examination of the accounts of an officer who neglects or refuses to report fees collected, if a report is required by state law. The expense of the examination shall be charged to the officer and collectible on the officer's bond.

14. Establish and pay compensation of township trustees and township clerk, as provided in [sections 359.46](#) and [359.47](#).

15. Furnish quarters for meetings of the board of review of assessments.

1. [R60, §312; C73, §303; C97, §422; SS15, §422; C24, 27, 31, 35, 39, §5130; C46, 50, 54, 58, 62, 66, 71, §322.3(8); C73, 75, 77, 79, 81, §332.3(8), 332.43; S81, §331.322; [81 Acts, ch 117, §321](#)]

2, 3. [S81, §331.322(2, 3); [81 Acts, ch 117, §321](#)]

4. [C58, 62, 66, 71, 73, 75, 77, 79, 81, §111A.3; S81, §331.322(4); [81 Acts, ch 117, §321](#)]

5. [C73, §3844; C97, §468; C24, 27, 31, 35, 39, §5133, 5134; C46, §332.9, 332.10, 405.12; C50, 54, 58, §332.9, 332.10, 405.12, 441.7; C62, §332.9, 332.10, 441.14; C66, 71, 73, 75, 77, 79, 81, §332.9, 332.10, 336A.9, 441.14; S81, §331.322(5); [81 Acts, ch 117, §321](#); [82 Acts, ch 1104, §34](#)]

6. [C66, 71, 73, 75, §340.3; C77, 79, 81, §340A.6; S81, §331.322(6); [81 Acts, ch 117, §321](#)]

7. [C77, 79, 81, §340A.5; S81, §331.322(7); [81 Acts, ch 117, §321](#)]

8. [C31, 35, 39, §5130; C46, 50, 54, 58, 62, 66, 71, 73, 75, §332.3(18); C77, 79, 81, §332.3(18), 332.35; S81, §331.322(8); [81 Acts, ch 117, §321](#)]

9. [C66, 71, 73, §332.10; C75, 77, 79, §332.10, 337A.2; C81, §337A.2; S81, §331.322(9); [81 Acts, ch 117, §321](#)]

10. [C51, §2536; R60, §4145; C73, §3788; C24, 27, §5197-d1; C31, 35, §5197-d1, -d2, -d3, -d5; C39, §5191, 5197.01 – 5197.03, 5197.05; C46, 50, 54, 58, 62, 66, 71, 73, §337.11, 338.1 – 338.3, 338.5; C75, 77, 79, 81, §338.1 – 338.3, 338.5; S81, §331.322(10); [81 Acts, ch 117, §321](#)]

11. [C27, 31, 35, §13417-b2; C39, §13417.2; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, §749.3; C79, 81, §690.3; S81, §331.322(11); [81 Acts, ch 117, §321](#)]

12. [C31, 35, §13417-d4; C39, §13417.6; C46, 50, 54, 58, §750.4; C62, 66, 71, 73, 75, 77, §750.4, 750.6; C79, 81, §693.4, 693.6; S81, §331.322(12); [81 Acts, ch 117, §321](#)]

13. [C97, §548; C24, 27, 31, 35, 39, §5253; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §343.5; S81, §331.322(13); [81 Acts, ch 117, §321](#)]

14. [C51, §2548; R60, §911, 4156; C73, §3808, 3809; C97, §590, 591; S13, §590, 591; C24, 27, 31, 35, 39, §5571, 5572; C46, 50, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.46, 359.47; S81, §331.322(14); [81 Acts, ch 117, §321](#)]

15. [C46, 50, 54, 58, §405.17; C62, 66, 71, 73, 75, 77, 79, 81, §441.34; S81, §331.322(15); [81 Acts, ch 117, §321](#)]

16. [C24, 27, 31, 35, 39, §10858; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §608.11; S81, §331.322(16); [81 Acts, ch 117, §321](#)]

[83 Acts, ch 14, §3](#); [83 Acts, ch 186, §10071, 10201](#); [86 Acts, ch 1108, §1](#); [87 Acts, ch 227, §25](#); [88 Acts, ch 1161, §13](#); [89 Acts, ch 215, §5](#); [2017 Acts, ch 133, §1](#); [2020 Acts, ch 1063, §175](#); [2024 Acts, ch 1094, §51](#)

Referred to in [§331.324](#)

331.323 Powers relating to county officers — combining duties.

1. a. A county may combine the duties of two or more of the following county officers and employees as provided in [this subsection](#):

(1) Sheriff.

- (2) Treasurer.
- (3) Recorder.
- (4) Auditor.
- (5) Medical examiner.
- (6) General assistance director.
- (7) Commission on veteran affairs.
- (8) Executive officer of the advisory board in accordance with [section 217.43](#).
- (9) County assessor.
- (10) County weed commissioner.

b. If a petition of electors equal in number to twenty-five percent of the votes cast for the county office receiving the greatest number of votes at the preceding general election is filed with the auditor no later than five working days before the filing deadline for candidates for county offices as specified in [section 44.4](#) for the next general election, the board shall direct the commissioner of elections to call an election for the purpose of voting on the proposal. If the petition contains more than one proposal for combining duties, each proposal shall be listed on the ballot as a separate issue. If the majority of the votes cast is in favor of a proposal, the board shall take all steps necessary to combine the duties as specified in the petition.

c. The petition shall state the offices and positions to be combined and the offices or positions to be abolished. Offices and positions that have been combined may be subsequently separated by a petition and election in the same manner.

d. If an appointive officer or position is abolished, the term of office of the incumbent shall terminate one month from the day the proposal is approved. If an elective office is abolished, the incumbent shall hold office until the completion of the term for which elected, except that if a proposal is approved at a general election which fills the abolished office, the person elected shall not take office.

e. When the duties of an officer or employee are assigned to one or more elected officers, the board shall set the initial salary for each elected officer. Thereafter, the salary shall be determined as provided in [section 331.907](#).

2. The board may:

a. Require additional security on an officer's bond, in accordance with [sections 65.2](#) and [65.3](#), or hear a petition of the surety for release and require a new bond, in accordance with [sections 65.4 through 65.8](#).

b. Require any county officer to make a report to it under oath on any subject connected with the duties of the office, and remove from office by majority vote an officer who refuses or neglects to make a report or give a bond required by the board within twenty days after the requirement is made known to the officer.

c. Compromise an unsatisfied judgment rendered in favor of the county against a county officer and the sureties on the officer's bond, if the county is satisfied that the full amount cannot be collected. The county may compromise with one or more of the sureties and release those sureties if the officer and each of the sureties on the officer's bond execute a written consent to the compromise and to the release of each of the sureties who agree to the compromise, and in the writing agree that the compromise and release do not release any of the sureties who do not agree to the compromise. The written consent shall be filed with the auditor. If the judgment is based upon a default in county funds, the money received under the compromise shall be paid pro rata to the funds in proportion to the amount each fund was in default at the time the judgment was rendered.

d. Authorize a county officer to destroy records in the officer's possession which have been on file for more than ten years, and are not required to be kept as permanent records.

e. Enter into an agreement with one or more other counties to share the services of a county attorney, in accordance with [section 331.753](#).

f. Provide that the county attorney be a full-time or part-time officer in accordance with [section 331.752](#).

g. Establish the number of deputies, assistants, and clerks for the offices of auditor, treasurer, recorder, sheriff, and county attorney.

h. Exercise other powers authorized by state law.

1. [C62, 66, 71, 73, 75, 77, 79, 81, §332.17 – 332.22; S81, §331.323(1); [81 Acts, ch 117, §322](#)]

2. a. [S81, §331.323(2); [81 Acts, ch 117, §322](#)]
 - b. [R60, §312; C73, §303; C97, §422; SS15, §422; C24, 27, 31, 35, 39, [§5130\(8, 9\)](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §332.3(8, 9); S81, §331.323; [81 Acts, ch 117, §322](#)]
 - c. [C97, §437 – 439; C24, 27, 31, 35, 39, [§5136 – 5138](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §332.12 – 332.14; S81, §331.323(2); [81 Acts, ch 117, §322](#)]
 - d. [C24, 27, 31, 35, 39, [§5139](#); C46, 50, §332.15; C54, 58, 62, 66, 71, §332.15, 343.13; C73, 75, 77, §110.9, 332.15, 335.11, 343.13; C79, 81, §110.16, 332.15, 335.11, 343.13; S81, §331.323; [81 Acts, ch 117, §322](#)]
 - e, f. [S81, §331.323(2); [81 Acts, ch 117, §322](#)]
 - g. [C97, §298, 303, 481, 491, 496, 510, 2734; S13, §303-a; SS15, §298, 481, 491, 510-b, 2734-b; C24, 27, 31, 35, 39, [§5238](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §341.1; S81, §331.323(2); [81 Acts, ch 117, §322](#)]
 - h. [S81, §331.323(2); [81 Acts, ch 117, §322](#)]
- [83 Acts, ch 186, §10072, 10073, 10201](#); [86 Acts, ch 1155, §3](#); [87 Acts, ch 115, §52](#); [87 Acts, ch 227, §26](#); [92 Acts, ch 1212, §31](#); [93 Acts, ch 143, §47](#); [2010 Acts, ch 1061, §180](#); [2021 Acts, ch 80, §197](#); [2022 Acts, ch 1021, §82](#); [2023 Acts, ch 19, §1084](#); [2024 Acts, ch 1161, §112, 137](#)

Referred to in [§331.502, 331.552, 331.602, 331.610, 331.653, 331.756\(74\), 441.56](#)

2024 strike of subsection 1, paragraph a, subparagraph (7) effective July 1, 2025; 2024 Acts, ch 1161, §137

Subsection 1, paragraph a, subparagraph (7) stricken and former subparagraphs (8) – (11) renumbered as (7) – (10)

331.324 Duties and powers relating to county and township officers and employees.

1. The board shall:
 - a. Carry out the duties of a public employer to engage in collective bargaining in accordance with [chapter 20](#).
 - b. Grant claims for mileage and expenses of officers and employees in accordance with [sections 70A.9 through 70A.13](#) and [section 331.215, subsection 2](#).
 - c. Provide workers' compensation benefits to officers and employees as required by [chapter 85](#).
 - d. Provide occupational disease compensation to employees as required by [chapter 85A](#).
 - e. Cooperate with the workers' compensation commissioner and comply with requirements imposed upon counties under [chapter 10A, subchapter III](#), and [chapter 87](#).
 - f. Comply with occupational safety and health standards as required by [chapter 88](#).
 - g. Comply with wage payment requirements imposed upon counties under [chapter 91A](#).
 - h. Comply with employment security requirements imposed upon counties under [chapter 96](#).
 - i. Participate in the Iowa public employees' retirement system as required by [chapter 97B](#).
 - j. Participate in the federal Social Security Act as required by [chapter 97C](#).
 - k. Provide for support of the civil service commission for deputy sheriffs in accordance with [section 341A.20](#).
 - l. Establish the compensation of deputies and assistants in accordance with [section 331.904](#).
 - m. Provide a deferred compensation program for any employee, in accordance with [section 509A.12](#).
 - n. Employ persons who are blind or partially blind and persons with disabilities in accordance with [section 216C.2](#).
 - o. Fix the compensation for services of county and township officers and employees if not otherwise fixed by state law.
 - p. Perform other duties required by state law.
2. If the board wishes to participate in a program of interchange of employees, it shall do so in accordance with [chapter 28D](#).
3. In exercising its power to resolve disputes with officers and employees, the board may arbitrate disputes in accordance with [chapter 679B](#).
4. If the liability of a county officer or employee in the performance of official duties is not fully indemnified by insurance, the board shall pay a loss for which the officer or employee is found liable beyond the amount of insurance, and may compromise and settle any such claim.
5. If a board provides group insurance for county employees, it shall also provide the

insurance to a full-time county extension office assistant employed in the county, if the county is reimbursed for the premium by the county extension district.

6. In carrying out the requirement of [section 331.322, subsection 1](#), the board may purchase an individual or a blanket surety bond insuring the fidelity of county officers and county employees who are accountable for county funds or property subject to the minimum surety bond requirements of [chapter 64](#). An elected county officer is deemed to have furnished surety if the officer is covered by a blanket bond purchased as provided in [this subsection](#).

1. a – n. [S81, §331.324(1); [81 Acts, ch 117, §323](#)]
- o. [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(10); S81, §331.324(1); [81 Acts, ch 117, §323](#)]
- p. [S81, §331.324(1); [81 Acts, ch 117, §323](#)]
- 2, 3. [S81, §331.324(2 – 4); [81 Acts, ch 117, §323](#)]
4. [C73, 75, 77, 79, 81, §332.43; S81, §331.324(5); [81 Acts, ch 117, §323](#); [82 Acts, ch 1104, §35](#)]
5. [C75, 77, 79, 81, §509A.7; [82 Acts, ch 1101, §1](#)
[83 Acts, ch 14, §4](#); [83 Acts, ch 186, §10074, 10075, 10201](#); [94 Acts, ch 1173, §17](#); [96 Acts, ch 1129, §83](#); [98 Acts, ch 1061, §11](#); [2010 Acts, ch 1079, §11](#); [2021 Acts, ch 80, §198](#); [2023 Acts, ch 19, §2010](#)

Referred to in [§137.110, 331.322](#)

331.325 Control and maintenance of pioneer cemeteries — cemetery commission.

1. As used in [this section](#), “pioneer cemetery” means a cemetery where there have been twelve or fewer burials in the preceding fifty years.

2. Each county board of supervisors may adopt an ordinance assuming jurisdiction and control of pioneer cemeteries in the county. The board shall exercise the powers and duties of township trustees relating to the maintenance and repair of cemeteries in the county as provided in [sections 359.28 through 359.40](#) except that the board shall not certify a tax levy pursuant to [section 359.30](#) or [359.33](#) and except that the maintenance and repair of all cemeteries under the jurisdiction of the county including pioneer cemeteries shall be paid from the county general fund. The maintenance and improvement program for a pioneer cemetery may include restoration and management of native prairie grasses and wildflowers.

3. a. In lieu of management of the cemeteries, the board of supervisors may create, by ordinance, a cemetery commission to assume jurisdiction and management of the pioneer cemeteries in the county. The ordinance shall delineate the number of commissioners, the appointing authority, the term of office, officers, employees, organizational matters, rules of procedure, compensation and expenses, and other matters deemed pertinent by the board. The board may delegate any power and duties relating to cemeteries that may otherwise be exercised by township trustees pursuant to [sections 359.28 through 359.40](#) to the cemetery commission except the commission shall not certify a tax levy pursuant to [section 359.30](#) or [359.33](#) and except that the expenses of the cemetery commission shall be paid from the county general fund.

b. The cemetery commission, once created, may continue to assume jurisdiction and management of a cemetery that would no longer qualify as a pioneer cemetery due to recent burials if the cemetery qualified as a pioneer cemetery upon or after creation of the cemetery commission. The choice to continue retaining jurisdiction and control of a cemetery that no longer qualifies as a pioneer cemetery shall be made jointly between the county board of supervisors and the cemetery commission.

c. The board of supervisors and the cemetery commission may jointly decide to allow the cemetery commission to care for any cemetery that had between thirteen and twenty-four burials within the previous fifty years. However, a cemetery that had thirteen or more burials within the previous fifty years shall not be considered a pioneer cemetery.

d. A cemetery that does not otherwise qualify to be under the jurisdiction and control of a county board of supervisors or county cemetery commission may designate a portion of the cemetery as a pioneer section if at least fifty percent of the burials in that portion occurred at least one hundred years prior to the designation. Upon approval by the cemetery, the county

board of supervisors, and the county cemetery commission, the county cemetery commission may use its resources to restore and maintain the pioneer section of the cemetery as though that section was a pioneer cemetery. However, a cemetery with a designated pioneer section and the pioneer section itself shall not be considered a pioneer cemetery.

4. Notwithstanding [sections 359.30](#) and [359.33](#), the costs of management, repair, and maintenance of pioneer cemeteries shall be paid from the county general fund.

[96 Acts, ch 1182, §1](#); [2005 Acts, ch 128, §1](#); [2009 Acts, ch 132, §3](#); [2019 Acts, ch 29, §1](#); [2022 Acts, ch 1153, §54](#)

Referred to in [§331.424B](#), [359.28](#), [459.102](#), [5231.102](#), [5231.403](#)

331.326 through 331.340 Reserved.

PART 3

DUTIES AND POWERS OF THE BOARD RELATING TO COUNTY CONTRACTS

Referred to in [§331.486](#), [468.586](#)

Subject to reciprocal resident bidder preference in [§8A.311B](#)

331.341 Contracts.

1. When the estimated total cost of a public improvement, other than improvements which may be paid for from the secondary road fund, exceeds the competitive bid threshold in [section 26.3](#), or as established in [section 314.1B](#), the board shall follow the competitive bid procedures for governmental entities in [chapter 26](#) and the contract letting procedures in [section 384.103](#). As used in [this section](#), “public improvement” means the same as defined in [section 26.2](#) as modified by [this subsection](#).

2. The board shall give preference to Iowa products in accordance with [chapter 73](#) and shall comply with bid and contract requirements in [chapter 26](#).

3. Contracts for improvements which may be paid for from the secondary road fund shall be awarded in accordance with [sections 309.40 through 309.41](#), [309.43](#), [310.14](#), [314.1](#), [314.2](#), and other applicable state law.

4. If the contract price for a public improvement is twenty-five thousand dollars or more, the board shall require a contractor’s bond in accordance with [chapter 573](#).

5. In exercising its power to contract for public improvements, the board may contract for the application of contract termination procedures in accordance with [chapter 573A](#).

[C24, 27, 31, 35, 39, [§351](#), [5131](#), [5132](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, [§23.1](#), [332.7](#), [332.8](#); C77, 79, 81, [§23.1](#), [332.7](#); S81, [§331.341](#); [81 Acts, ch 117, §340](#)]

[94 Acts, ch 1173, §18](#); [95 Acts, ch 71, §2](#); [98 Acts, ch 1153, §1](#); [2006 Acts, ch 1017, §31, 32, 42, 43](#); [2007 Acts, ch 144, §13](#); [2011 Acts, ch 133, §8, 10, 11](#); [2021 Acts, ch 80, §199](#)

Referred to in [§28J.3](#), [28M.4](#), [331.301](#), [331.471](#), [346A.2](#), [350.6](#), [357H.7](#)

331.342 Conflicts of interest in public contracts.

1. As used in [this section](#), “contract” means a claim, account, or demand against or agreement with a county, express or implied, other than a contract to serve as an officer or employee of the county. However, contracts subject to [section 314.2](#) are not subject to [this section](#).

2. An officer or employee of a county shall not have an interest, direct or indirect, in a contract with that county. A contract entered into in violation of [this section](#) is void. The provisions of [this section](#) do not apply to:

a. The designation of a bank or trust company as a depository, paying agent, or for investment of funds.

b. An employee of a bank or trust company, who serves as treasurer of a county.

c. Contracts made by a county upon competitive bid in writing, publicly invited and opened.

d. Contracts in which a county officer or employee has an interest solely by reason of employment, or a stock interest of the kind described in paragraph “h”, or both, if the

contracts are made by competitive bid, publicly invited and opened, or if the remuneration of employment will not be directly affected as a result of the contract and the duties of employment do not directly involve the procurement or preparation of any part of the contract. The competitive bid qualification of this paragraph does not apply to a contract for professional services not customarily awarded by competitive bid.

e. The designation of official newspapers.

f. A contract in which a county officer or employee has an interest if the contract was made before the time the officer or employee was elected or appointed, but the contract shall not be renewed.

g. A contract with volunteer fire fighters or civil defense volunteers.

h. A contract with a corporation in which a county officer or employee has an interest by reason of stockholdings when less than five percent of the outstanding stock of the corporation is owned or controlled directly or indirectly by the officer or employee or the spouse or immediate family of the officer or employee.

i. A contract made by competitive bid, publicly invited and opened, in which a member of a county board, commission, or administrative agency has an interest, if the member is not authorized by law to participate in the awarding of the contract. The competitive bid qualification of this paragraph does not apply to a contract for professional services not customarily awarded by competitive bid.

j. Contracts not otherwise permitted by [this section](#), for the purchase of goods or services by a county, which benefit a county officer or employee, if the purchases benefiting that officer or employee do not exceed a cumulative total purchase price of six thousand dollars in a fiscal year.

k. A contract that is a bond, note, or other obligation of the county and the contract is not acquired directly from the county, but is acquired in a transaction with a third party, who may or may not be the original underwriter, purchaser, or obligee of the contract.

[S81, §331.342; [81 Acts, ch 117, §341](#)]

[90 Acts, ch 1209, §3, 4; 2003 Acts, ch 36, §2, 3; 2010 Acts, ch 1061, §134; 2019 Acts, ch 74, §2](#)

Referred to in [§28J.3, 28M.4, 331.471](#)

331.343 through 331.360 Reserved.

PART 4

DUTIES AND POWERS OF THE BOARD RELATING TO COUNTY PROPERTY

331.361 County property.

1. Counties bounded by a body of water have concurrent jurisdiction over the entire body of water lying between them.

2. In disposing of an interest in real property by sale or exchange, by lease for a term of more than three years, or by gift, the following procedures shall be followed, except as otherwise provided by state law:

a. The board shall set forth its proposal in a resolution and shall publish notice of the time and place of a public hearing on the proposal, in accordance with [section 331.305](#).

b. After the public hearing, the board may make a final determination on the proposal by resolution.

c. When unused highway right-of-way is not being sold or transferred to another governmental authority, the county shall comply with the requirements of [section 306.23](#).

3. An interest in real property which is assessed for taxation as residential or commercial multifamily property may be disposed of through a public request for proposals process. A proposal submitted pursuant to [this section](#) shall state the housing use planned by the person submitting the proposal. The board shall publish the proposals in a notice of the time and place of a public hearing on the proposals, in accordance with [section 331.305](#). After the

public hearing, the board may choose by resolution from among the proposals submitted or may reject all proposals and submit a new request for proposals.

4. The board shall not dispose of real property by gift except for a public purpose, as determined by the board, in accordance with other state law.

5. The board shall:

a. Proceed upon a petition to establish a memorial hall or monument under [chapter 37](#), as provided in that chapter.

b. Comply with [section 103A.10, subsection 4](#), in the construction of new buildings.

c. Proceed upon a petition to, or with approval of the voters, establish a county public hospital under [chapter 347](#) or sell or lease a county hospital for use as a private hospital or as a merged area hospital under [chapter 145A](#) or sell or lease a county hospital in conjunction with the establishment of a merged area hospital in accordance with procedures set out in [chapter 347](#).

d. Bid for real property at a tax sale as required under [section 446.19](#), and handle the property in accordance with [section 446.31](#) and [chapter 569](#).

e. Require the conduction of a life cycle cost analysis for county facilities in accordance with [chapter 470](#).

f. Comply with [chapter 216D](#) if food service is provided in public buildings.

g. Comply with [section 216C.9](#) if curb ramps and sloped areas are constructed.

h. Provide facilities for the district court in accordance with [section 602.1303](#).

i. Perform other duties required by state law.

6. In exercising its power to manage county real property, the board may lease land for oil and gas exploration as provided in [section 458A.21](#).

7. The board shall not lease, purchase, or construct a facility or building before considering the leasing of a vacant facility or building which is located in the county and owned by a public school corporation. The board may lease a facility or building owned by the public school corporation with an option to purchase the facility or building in compliance with [section 297.22](#). The lease shall provide that the public school corporation may terminate the lease if the corporation needs to use the facility or building for school purposes. The public school corporation shall notify the board at least thirty days before the termination of the lease.

1. [C51, §95; R60, §223; C73, §280; C97, §395; C24, 27, 31, 35, 39, §5129; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §332.2; S81, §331.361(1); [81 Acts, ch 117, §360](#)]

2, 3. [C24, 27, 35, 39, §5130; C46, 50, 54, 58, 62, 66, §332.3; C71, 73, 75, 77, 79, §332.3, 569.8; C81, §332.3(13); S81, §331.361(2, 3); [81 Acts, ch 117, §360](#)]

4. [C39, §5130.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §332.5; S81, §331.361(4); [81 Acts, ch 117, §360](#)]

5. [C24, 27, 31, 35, 39, §487; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §37.5; S81, §331.361(5); [81 Acts, ch 117, §360](#)]

6. [S81, §331.361(6); [81 Acts, ch 117, §360](#)]

7. [[82 Acts, ch 1148, §3](#)]

[83 Acts, ch 186, §10076, 10201](#); [85 Acts, ch 185, §1](#); [87 Acts, ch 35, §2](#); [94 Acts, ch 1173, §19](#); [96 Acts, ch 1204, §30](#); [97 Acts, ch 184, §5](#); [2007 Acts, ch 54, §32](#); [2010 Acts, ch 1079, §12](#)

Referred to in [§350.4](#), [446.19A](#), [569.8](#), [589.28](#)

331.362 Roads and traffic.

1. A county has jurisdiction over secondary roads as provided in [section 306.4, subsection 2](#), [section 306.4, subsection 5](#), paragraph “b”, and [section 306.4, subsection 6](#), paragraph “b”.

2. The board shall exercise the county’s jurisdiction over secondary roads in accordance with [chapters 306, 309, 310, 314](#), and other applicable laws.

3. The board may establish secondary road assessment districts as provided in [chapter 311](#).

4. If a county has land subject to [section 312.8](#), the board shall administer road funds available under that section as prescribed in that section.

5. The board may enter into agreements with the department of transportation as provided in [section 313.2](#).

6. The board shall provide for the control or eradication of noxious weeds in accordance with [chapter 317](#).

7. The board shall cause the removal of obstructions on the secondary roads, in accordance with [chapter 318](#).

8. The board shall proceed upon a petition to construct a sidewalk in accordance with [sections 320.1 through 320.3](#). The board may grant permission to lay gas and water mains, construct and maintain cattleways, or construct sidewalks in connection with the secondary roads, in accordance with [sections 320.4 through 320.8](#).

9. A county may regulate traffic on and use of the secondary roads, in accordance with [sections 321.236 through 321.239](#), [321.241](#), [321.247 through 321.250](#), [321.254](#), [321.255](#), [321.285](#), [subsection 4](#), [sections 321.352](#), [321.471 through 321.473](#), and other applicable provisions of [chapter 321](#), [chapter 321E](#), and [sections 321G.9](#), [321I.10](#), and [327G.15](#).

[S81, §331.362; 81 Acts, ch 117, §361]

2004 Acts, ch 1132, §84; 2006 Acts, ch 1097, §17; 2009 Acts, ch 133, §241; 2013 Acts, ch 30, §72; 2013 Acts, ch 49, §26; 2019 Acts, ch 59, §104; 2021 Acts, ch 80, §200

331.363 through 331.380 Reserved.

PART 5

DUTIES AND POWERS OF THE BOARD RELATING TO COUNTY SERVICES

331.381 Duties relating to services.

The board shall:

1. Proceed in response to a petition to establish a unified law enforcement district in accordance with [sections 28E.21 through 28E.28A](#), or the board may proceed under those sections on its own motion.

2. Provide for emergency management planning in accordance with [sections 29C.9 through 29C.13](#).

3. Proceed in response to a petition to establish a county conservation board in accordance with [section 350.2](#).

4. Comply with [chapter 222](#) in regard to the care of persons with an intellectual disability.

5. Comply with [chapters 229 and 230](#) in regard to the care of persons with mental illness.

6. Audit and pay the burial expense for indigent veterans, as provided in [section 35B.14](#), [subsection 4](#).

7. Make determinations regarding emergency relief services in accordance with [sections 251.5 and 251.6](#).

8. Administer general assistance for the poor in accordance with [chapter 252](#).

9. Comply with [chapter 256](#), [subchapter V](#), in regard to the payment of costs for pupils at the Iowa school for the deaf.

10. Enforce the interstate library compact in accordance with [sections 8A.231 through 8A.234](#).

11. Proceed in response to a petition to establish or end an airport commission in accordance with [sections 330.17 through 330.20](#).

12. Proceed in response to a petition for a city hospital to become a county hospital in accordance with [section 347.23](#).

13. Provide for the seizure, impoundment, and disposition of dogs in accordance with [chapter 351](#).

14. Proceed in response to a petition to establish a county library district in accordance with [sections 336.2 through 336.5](#), or a petition to provide library service by contract or to terminate the service under [section 336.18](#).

15. Establish a sanitary disposal project in accordance with [sections 455B.302](#), [455B.305](#), and [455B.306](#).

16. *a.* Furnish a place for the confinement of prisoners as required in [section 903.4](#), and in accordance with [chapter 356](#) or [356A](#).

b. Notwithstanding paragraph “a”, after consulting with and obtaining the approval of the chief judge of the judicial district, the board of a county with a population of less than fifteen thousand according to the 1990 census may enter into an agreement with a contiguous county to share costs and to provide space for the county’s prisoners and space for the district court.

17. Perform other duties required by state law.

1 – 7. [S81, §331.381(1 – 7); [81 Acts, ch 117, §380](#)]

8. [C51, §820, 825 – 827; R60, §1388, 1393 – 1395; C73, §1365, 1369 – 1371; C97, §2234, 2238 – 2240; S13, §2234; C24, 27, §5329, 5334 – 5336; C31, 35, §5329, 5334, 5334-c1, 5335, 5336; C39, **§3828.106, 3828.110 – 3828.113**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §252.34, 252.38 – 252.41; S81, §331.381(8); [81 Acts, ch 117, §380](#)]

9. [C35, §2554-g9; C39, **§2554.09**; C46, 50, 54, 58, 62, §150.9; C66, 71, 73, 75, 77, 79, 81, §150.9, 150A.5; S81, §331.381(9); [81 Acts, ch 117, §380](#)]

10 – 13. [S81, §331.381(10 – 13); [81 Acts, ch 117, §380](#)]

14. [C97, §458; S13, §458; C24, 27, 31, 35, 39, **§5425**; C46, 50, 54, 58, §351.6; C62, 66, 71, 73, 75, 77, 79, 81, §332.3(21), 351.6; S81, §331.381(14); [81 Acts, ch 117, §380](#)]

15. [S81, §331.381(15); [81 Acts, ch 117, §380](#)]

16. [C62, 66, 71, 73, 75, 77, 79, §332.31; S81, §331.381(16); [81 Acts, ch 117, §380](#)]

17, 18. [S81, §331.381(17, 18); [81 Acts, ch 117, §380](#)]

[83 Acts, ch 79, §3](#); [92 Acts, ch 1139, §25](#); [92 Acts, ch 1164, §1](#); [92 Acts, ch 1212, §32](#); [93 Acts, ch 48, §52](#); [94 Acts, ch 1173, §20](#); [96 Acts, ch 1129, §113](#); [2005 Acts, ch 167, §53, 66](#); [2012 Acts, ch 1019, §113](#); [2014 Acts, ch 1116, §51](#); [2020 Acts, ch 1102, §25](#); [2021 Acts, ch 80, §201](#); [2022 Acts, ch 1021, §83](#); [2023 Acts, ch 19, §2508](#); [2024 Acts, ch 1161, §113, 137](#)

Referred to in [§23A.2, 602.6105](#)

2024 amendment to subsections 4 and 5 effective July 1, 2025; 2024 Acts, ch 1161, §137

Subsections 4 and 5 amended

331.382 Powers and limitations relating to services.

1. The board may exercise the following powers in accordance with the sections designated, and may exercise these or similar powers under its home rule powers or other provisions of law:

a. Establishment of parks outside of cities as provided in [section 461A.34](#).

b. Establishment of a water recreational area as provided in [sections 461A.59 through 461A.78](#).

c. Establishment of a merged area hospital as provided in [chapter 145A](#).

d. Acquisition and operation of a limestone quarry for the sale of agricultural lime, in accordance with [chapter 353](#).

e. Provision of relocation programs and payments as provided in [chapter 316](#).

f. Establishment of an airport commission as provided in [sections 330.17 through 330.20](#).

g. Creation of an airport authority as provided in [chapter 330A](#).

2. The power to establish reserve peace officers is subject to [chapter 80D](#).

3. The power to establish a county hospital is subject to the licensing requirements of [chapter 135B](#) and the power to establish a county health care facility is subject to the licensing requirements of [chapter 135C](#).

4. The board shall not regulate, license, inspect, or collect license fees from food establishments or food and beverage vending machines except as provided in [chapter 137F](#) or from hotels except as provided in [chapter 137C](#).

5. The power to operate juvenile detention and shelter care homes is subject to approval of the homes by the director of health and human services or the director’s designee, as provided in [section 232.142](#).

6. If a law library is provided in the county courthouse, judges of the district court of the county shall supervise and control the law library.

7. a. The board is subject to [chapter 161F](#), [chapters 357 through 358](#), [chapter 468](#), [subchapters I through III](#), [chapter 468](#), [subchapter IV](#), parts 1 and 2, or [chapter 468](#), [subchapter V](#), as applicable, in acting relative to a special district authorized under any of those chapters.

b. However, the board may assume and exercise the powers and duties of a governing body under [chapter 357](#), [357A](#), [357B](#), [358](#), or [chapter 468](#), [subchapter III](#), if a governing body

established under one of those chapters has insufficient membership to perform its powers and duties, and the board, upon petition of the number of property owners within a proposed district and filing of a bond as provided in [section 357A.2](#), may establish a service district within the unincorporated area of the county and exercise within the district the powers and duties granted in [chapters 357, 357A, 357B, 357C, 357I, 358, 359, chapter 384, subchapter IV, or chapter 468, subchapter III](#).

8. The power to establish and administer an air pollution control program in lieu of state administration is subject to [sections 455B.144 and 455B.145](#).

9. The board shall issue permits, conduct inspections, and adopt standards related to the construction of semipublic sewage disposal systems, as defined in [section 455B.171](#), in relation to authority delegated by the department of natural resources pursuant to [sections 455B.174 and 455B.183](#). Construction standards adopted pursuant to [this subsection](#) shall be consistent with and equivalent to the construction standards adopted by the environmental protection commission pursuant to [section 455B.173, subsection 3](#). The county may adopt such standards by reference.

1. a – f. [S81, §331.382(1); [81 Acts, ch 117, §381](#)]

g. [C51, §828; R60, §1396; C73, §1372; C97, §2241; SS15, §2241; C24, 27, 31, 35, §5338; C39, [§3828.115](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §253.1; S81, §331.382; [81 Acts, ch 117, §381](#)]

h – j. [S81, §331.382(1); [81 Acts, ch 117, §381](#)]

2 – 6. [S81, §331.382(2 – 6); [81 Acts, ch 117, §381](#)]

7. [C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §332.6; S81, §331.382(7); [81 Acts, ch 117, §381](#)]

8. [C77, 79, 81, §332.3(33); S81, §331.382(8); [81 Acts, ch 117, §381](#)]

9. [S81, §331.382(9); [81 Acts, ch 117, §381](#)]

[83 Acts, ch 96, §157, 159; 83 Acts, ch 101, §76; 89 Acts, ch 20, §17; 98 Acts, ch 1162, §27, 30; 2008 Acts, ch 1124, §19; 2009 Acts, ch 41, §120; 2011 Acts, ch 97, §1; 2013 Acts, ch 30, §73; 2014 Acts, ch 1026, §79; 2018 Acts, ch 1041, §127; 2021 Acts, ch 80, §202; 2023 Acts, ch 19, §1085; 2024 Acts, ch 1161, §114, 115, 137](#)

Contracts to provide services to tax-exempt property; see [§364.19](#)

2024 strike of subsection 1, paragraphs e, f, and g effective July 1, 2025; 2024 Acts, ch 1161, §137

2024 strike of subsection 3 effective July 1, 2025; 2024 Acts, ch 1161, §137

Subsection 1, paragraphs e, f, and g stricken and former paragraphs h – j redesignated as e – g

Subsection 3 stricken and former subsections 4 – 10 renumbered as 3 – 9

331.383 Duties and powers relating to elections.

The board shall ensure that the county commissioner of elections conducts primary, general, city, school, and special elections in accordance with applicable state law. The board shall canvass elections in accordance with [sections 43.49 through 43.51, 43.60 through 43.62, 46.24, 50.13, 50.24 through 50.29, 50.44 through 50.47, 260C.39, 275.25, 277.20, 376.1, 376.7, and 376.9](#). The board shall prepare and deliver a list of persons nominated in accordance with [section 43.55](#), provide for a recount in accordance with [section 50.48](#), provide for election precincts in accordance with [sections 49.3, 49.4, 49.6 through 49.8, and 49.11](#), pay election costs as provided in [section 47.3](#), participate in election contests as provided in [sections 62.1A and 62.9](#), and perform other election duties required by state law. The board shall provide for the use of an optical scan voting system as provided in [sections 52.2 and 52.3](#), and exercise other election powers as provided by state law.

[S81, §331.383; [81 Acts, ch 117, §382; 82 Acts, ch 1104, §36](#)]

[2007 Acts, ch 190, §40; 2009 Acts, ch 57, §84; 2010 Acts, ch 1060, §7; 2020 Acts, ch 1063, §176](#)

331.384 Abatement of public health and safety hazards — special assessments.

1. A county may:

a. Require the abatement of a nuisance, public or private, in any reasonable manner.

b. Require the removal of diseased trees or dead wood, except on publicly owned property or right-of-way.

c. Require the removal, repair, or dismantling of an abandoned or dangerous building or structure.

d. Require the numbering of buildings.

e. Require connection to public drainage systems from abutting property when necessary for public health or safety.

f. Require the cutting or destruction of weeds or other growth which constitutes a health, safety, or fire hazard.

2. If the property owner does not perform an action required under [this section](#) within a reasonable time after notice, a county may perform the required action and assess the costs against the property for collection in the same manner as a property tax. Notice may be in the form of an ordinance or by certified mail to the property owner as shown by the records of the county auditor, and shall state the time within which action is required. However, in an emergency, a county may perform any action which may be required under [this section](#) without prior notice and assess the costs as provided in [this section](#) after notice to the property owner and hearing.

3. If any amount assessed against property under [this section](#) exceeds five hundred dollars, a county may permit the assessment to be paid in up to ten annual installments in the same manner and with the same interest rates provided for assessments against benefited property under [chapter 384, subchapter IV](#).

4. A special assessment levied pursuant to [this section](#), including all interest and penalties, is a lien against the benefited property from the date of filing the schedule of assessments until the assessment is paid. A special assessment has equal precedence with ordinary taxes and is not divested by judicial sale.

5. The procedures for making and levying a special assessment pursuant to [this section](#) and for an appeal of the assessment are the same procedures as provided in [sections 384.59 through 384.67](#) and [sections 384.72 through 384.75](#), provided that the references in those sections to the council shall be to the board of supervisors and the references to the city shall be to the county.

[90 Acts, ch 1197, §1; 96 Acts, ch 1204, §25; 2012 Acts, ch 1138, §97; 2018 Acts, ch 1041, §127](#)

331.385 Powers and duties relating to emergency services.

1. A county may, by resolution, assume the exercise of the powers and duties of township trustees relating to fire protection service and emergency medical service for any township located in the unincorporated area of the county.

2. The board of supervisors shall publish notice of the proposed resolution, and of a public hearing to be held on the proposed resolution, in a newspaper of general circulation in the county at least ten days but no more than twenty days before the date of the public hearing. If, after notice and hearing, the resolution is adopted, the board of supervisors shall assume the exercise of the powers and duties of township trustees relating to fire protection service and emergency medical service as set forth in [sections 359.42 through 359.45](#).

3. All of the real and personal township property used to provide fire protection service or emergency medical service shall be transferred to the county. The county shall assume all of the outstanding obligations of the township relating to fire protection service or emergency medical service. If the township provides fire protection outside of the county's boundaries, the county shall continue to provide fire protection to this area for at least ninety days after adoption of the resolution.

4. Fire protection service and emergency medical service shall be paid from the emergency services fund of the county authorized in [section 331.424C](#).

5. a. Notwithstanding [subsection 1](#), if as of July 1, 2006, a township has in force an agreement entered into pursuant to [chapter 28E](#) for a city or another township to provide fire protection service or fire protection service and emergency medical service for the township, or if a township is otherwise contracting with a city or another township for provision to the township of fire protection service or fire protection service and emergency medical service, the county board of supervisors shall, for the fiscal year beginning July 1, 2007, and subsequent fiscal years, negotiate for and enter into an agreement pursuant to [chapter 28E](#) providing for continued fire protection service, or fire protection service and emergency

medical service, to the township, and shall certify taxes for levy in the township, pursuant to [section 331.424C](#), in amounts sufficient to meet the financial obligations pertaining to the agreement.

b. [This subsection](#) applies to a county with a population in excess of three hundred thousand. [This subsection](#) does not prohibit a county with a population in excess of three hundred thousand from also assuming the powers and duties of township trustees in accordance with the provisions of [subsections 1 through 4](#), for those townships in the county that are not subject to paragraph “a”.

[2000 Acts, ch 1117, §18; 2004 Acts, ch 1146, §1, 2; 2005 Acts, ch 74, §1, 3, 4](#)

Referred to in [§331.424C, 359.42](#)

331.386 and 331.387 Reserved.

PART 6

MENTAL HEALTH AND DISABILITY SERVICES — REGIONAL SERVICE SYSTEM — CHILDREN’S BEHAVIORAL HEALTH SYSTEM

331.388 through 331.400 Transferred to §225C.55 through 225C.69; 2023 Acts, ch 140, §15.

Chapter 225C repealed by 2024 Acts, ch 1161, §134; for behavioral health service system, see chapter 225A

SUBCHAPTER IV

POWERS AND DUTIES OF THE BOARD RELATING TO COUNTY FINANCES

PART 1

GENERAL FINANCIAL POWERS AND DUTIES

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](#)

331.402 Powers relating to finances — limitations.

1. The payment of county obligations by anticipatory warrants is subject to [chapters 74 and 74A](#) and other applicable state law. Anticipatory warrants drawn on the secondary road fund are also subject to [sections 309.46 through 309.55](#).

2. The board may:

a. Require a person who is not a part of county government but is receiving county funds to submit to audit by auditors chosen by the county. The person shall make available all pertinent records needed for the audit.

b. Enter into an agreement with the department of health and human services for assistance in accordance with [section 249A.12](#).

c. Levy within a township at a rate not to exceed the rate permitted under [sections 359.30 and 359.33](#) for the care and maintenance of cemeteries, if the township officials fail to levy the tax as needed.

d. Authorize the county auditor to issue warrants for certain purposes as provided in [section 331.506, subsection 3](#).

e. Authorize the auditor to issue checks in lieu of warrants. The checks shall be charged directly against a bank account controlled by the county treasurer.

- f. Impose a hotel and motel tax in accordance with [chapter 423A](#).
- g. Order the suspension of property taxes or cancel and remit the taxes of certain persons as provided in [sections 427.8 and 427.10](#).
- h. Provide for a partial exemption from property taxation in accordance with [chapter 427B](#).
- i. Contract with certified public accountants to conduct the annual audit of the financial accounts and transactions of the county as provided in [section 11.6](#).
3. A county may enter into loan agreements to borrow money for any public purpose in accordance with the following terms and procedures:
- a. A loan agreement entered into by a county may contain provisions similar to those sometimes found in loan agreements between private parties, including, but not limited to, the issuance of notes to evidence its obligations.
- b. A provision of a loan agreement which stipulates that a portion of the payments be applied as interest is subject to [chapter 74A](#). Other laws relating to interest rates do not apply. [Chapter 75](#) is not applicable. A county enterprise is a separate entity under [this subsection](#), whether it is governed by the board or another governing body.
- c. The board shall follow substantially the same authorization procedure required for the issuance of general obligation bonds issued for the same purpose to authorize a loan agreement made payable from the debt service fund.
- d. The board may authorize a loan agreement which is payable from the general fund if the loan agreement would not cause the total of scheduled annual payments of principal or interest or both principal and interest due from the general fund of the county in any single future fiscal year with respect to all loan agreements in force on the date of the authorization to exceed ten percent of the last certified general fund budget amount in accordance with the following procedures:
- (1) The board shall follow substantially the authorization procedures of [section 331.443](#) to authorize a loan agreement for personal property which is payable from the general fund. The board must follow substantially the authorization procedures of [section 331.443](#) to authorize a loan agreement for real property which is payable from the general fund if the principal amount of the loan agreement does not exceed the following limits:
- (a) Five hundred twenty thousand dollars in a county having a population of twenty-five thousand or less.
- (b) Six hundred fifty thousand dollars in a county having a population of more than twenty-five thousand but not more than fifty thousand.
- (c) Seven hundred eighty thousand dollars in a county having a population of more than fifty thousand but not more than one hundred thousand.
- (d) One million forty thousand dollars in a county having a population of more than one hundred thousand but not more than two hundred thousand.
- (e) One million three hundred thousand dollars in a county having a population of more than two hundred thousand.
- (2) The board must follow the following procedures to authorize a loan agreement for real property which is payable from the general fund if the principal amount of the loan agreement exceeds the limits set forth in subparagraph (1):
- (a) The board must institute proceedings for entering into a loan agreement payable from the general fund by causing a notice of the meeting to discuss entering into the loan agreement, including a statement of the principal amount and purpose of the loan agreement and the right to petition for an election, to be published as provided in [section 331.305](#) at least ten days prior to the discussion meeting. No sooner than thirty days following the discussion meeting shall the board hold a meeting at which it is proposed to take action to enter into the loan agreement.
- (b) (i) If at any time before the end of the thirty-day period after which a meeting may be held to take action to enter into the loan agreement, a petition is filed with the auditor in the manner provided by [section 331.306](#) asking that the question of entering into the loan agreement be submitted to the registered voters of the county, the board shall either by resolution declare the proposal to enter into the loan agreement to have been abandoned or shall direct the county commissioner of elections to call a special election upon the question

of entering into the loan agreement. However, for purposes of this subparagraph (2), the petition shall not require signatures in excess of one thousand persons.

(ii) The question to be placed on the ballot shall be stated affirmatively in substantially the following manner:

Shall the county of enter into a loan agreement in
amount of \$ for the purpose of

(iii) Notice of the election and its conduct shall be in the manner provided in [section 331.442, subsections 2 through 4](#).

(c) If a petition is not filed or if a petition is filed and the proposition of entering into the loan agreement is approved at an election, the board may proceed and enter into the loan agreement.

e. The governing body may authorize a loan agreement payable from the net revenues of a county enterprise or combined county enterprise by following the authorization procedures of [section 331.464](#).

f. A loan agreement to which a county is a party or in which a county has a participatory interest is an obligation of a political subdivision of this state for the purpose of [chapters 502 and 636](#), and is a lawful investment for banks, trust companies, savings associations, investment companies, insurance companies, insurance associations, executors, guardians, trustees, and any other fiduciaries responsible for the investment of funds.

1. [S81, §331.402(1); [81 Acts, ch 117, §401](#)]

2. a. [C77, 79, 81, §332.3(31); S81, §331.402(2); [81 Acts, ch 117, §401](#)]

b. [S81, §331.402(2); [81 Acts, ch 117, §401](#)]

c. [C77, 79, 81, §24.37(14), 332.3(30); S81, §331.402(2); [81 Acts, ch 117, §401](#)]

d – g. [S81, §331.402(2); [81 Acts, ch 117, §401](#)]

[83 Acts, ch 96, §157, 159; 84 Acts, ch 1123, §2; 87 Acts, ch 103, §1; 92 Acts, ch 1138, §2; 95 Acts, ch 67, §53; 2001 Acts, ch 45, §2; 2009 Acts, ch 100, §9, 21; 2010 Acts, ch 1061, §135; 2011 Acts, ch 34, §85; 2012 Acts, ch 1017, §73; 2021 Acts, ch 80, §204; 2023 Acts, ch 19, §1103; 2023 Acts, ch 71, §139, 154](#)

331.403 Annual reports — financial report — urban renewal report.

1. Not later than December 1 of each year on forms and pursuant to instructions prescribed by the department of management, 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 filed with the director of the department of management and with the auditor of state by December 1. A summary of the report, in a form prescribed by the director, shall be published by each county not later than December 1 of each year in one or more newspapers which meet the requirements of [section 618.14](#). Beginning with the annual financial report filed by December 1, 2025, each report shall include a list of bonds, notes, or other obligations issued by the county during the most recently completed fiscal year, and the applicable lists for other fiscal years beginning on or after July 1, 2024, for which obligations remain unpaid, payable from any source, including the amount of the issuance, the project or purpose of the issuance, whether the issuance was approved at election, eligible to be subject to a petition for an election, or was exempt from approval at election as the result of statutory exclusions based on population of the county or amount of the issuance, and identification of issuances from the fiscal year or prior fiscal years related to the same project or purpose.

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. a. Each county that had an urban renewal plan and area in effect at any time during the most recently ended fiscal year shall complete for each such urban renewal plan and area and file with the department of management an urban renewal report by December 1 following the end of such fiscal year. Each report shall be approved by the affirmative vote of a majority of the board and be prepared in the format and submitted electronically pursuant

to the instructions prescribed by the department of management in consultation with the legislative services agency.

b. The report required under [this subsection](#) shall include all of the following as of June 30 of the most recently ended fiscal year or the information for such fiscal year, as applicable:

(1) Whether the urban renewal area is determined by the county to be a slum area, blighted area, economic development area or a combination of those areas, and the date such determination was made.

(2) A map clearly identifying the boundaries of the urban renewal area.

(3) A copy of the ordinance providing for a division of revenue in the urban renewal area under [section 403.19](#).

(4) A copy of the urban renewal plan adopted for the urban renewal area, the date of each amendment to the plan, and a copy of such amendment.

(5) A list and description of all urban renewal projects within the urban renewal area that are in process and all urban renewal projects that were completed during the fiscal year.

(6) A description of each expenditure during the fiscal year from the county's special fund created in [section 403.19](#). Each such expenditure shall be classified by the county according to categories established by the department of management and shall be designated as corresponding to the specific loan, advance, indebtedness, or bond which qualifies for payment from the special fund under [section 403.19](#). Each such expenditure shall also be designated as corresponding to one or more specific urban renewal projects. This description shall not be required for the report required to be filed on or before December 1, 2012.

(7) The amount of loans, advances, indebtedness, or bonds, including interest negotiated on such loans, advances, indebtedness, or bonds, which qualify for payment from the special fund created in [section 403.19](#), and which were incurred or issued during the fiscal year. Each such loan, advance, debt, or bond shall be classified by the county according to categories established by the department of management and shall be designated as corresponding to one or more specific urban renewal projects.

(8) The amount of loans, advances, indebtedness, or bonds that remain unpaid at the close of the fiscal year, and which qualify for payment from the special fund created in [section 403.19](#), including interest negotiated on such loans, advances, indebtedness, or bonds.

(9) The total amount of property taxes that were exempted, rebated, refunded, or reimbursed by the county, used to fund a grant provided by the county, or directly paid by the county during the fiscal year for property in the urban renewal area using moneys in the county's special fund created in [section 403.19](#) and such amounts agreed to by the county for future fiscal years.

(10) A list of all properties, including the owner of such properties, and the amount of property taxes due and payable for the fiscal year that were exempted, rebated, refunded, or reimbursed by the county, used to fund a grant provided by the county, or directly paid by the county during the fiscal year using moneys in the county's special fund created in [section 403.19](#) and information for such amounts agreed to by the county for future fiscal years.

(11) The balance of the county's special fund created in [section 403.19](#).

(12) The aggregate assessed value of the taxable property in the urban renewal area, as shown on the assessment roll used to calculate the amount of taxes under [section 403.19, subsection 1](#), for the fiscal year.

(13) The aggregate assessed value of each classification of taxable property located in the urban renewal area.

(14) That portion of the assessed value of all taxable property located in the urban renewal area that was used to calculate the amount of excess taxes under [section 403.19, subsection 2](#).

(15) The amount of taxes determined under [section 403.19, subsection 2](#), in excess of the amount required to pay the applicable loans, advances, indebtedness, and bonds, if any, and interest thereon, for the fiscal year that was paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

(16) Interest or earnings received by each urban renewal area during the fiscal year on amounts deposited into the special fund created in [section 403.19](#) and the net proceeds during the fiscal year from the sale of assets purchased using amounts deposited into the special fund created in [section 403.19](#).

(17) For each taxing district for which the county divided taxes, the amount of taxes determined under [section 403.19, subsection 2](#), that, in lieu of allocation to the taxing district, were deposited into the county's special fund during the fiscal year.

(18) The amount of expenditures by the county during the fiscal year for the purpose of providing or aiding in the provision of public improvements related to housing and residential development.

(19) The amount of assistance to low and moderate income housing provided by the county under [section 403.22](#) during the fiscal year if applicable.

(20) When required as part of an urban renewal development or redevelopment agreement that includes the use of incremental taxes collected pursuant to [section 403.19, subsection 2](#), the total number of jobs to be created, the wages associated with those jobs, the total private capital investment, and the total cost of the public infrastructure constructed.

(21) All other additional information or documentation relating to a county's urban renewal activities or use of divisions of revenue under [chapter 403](#) deemed relevant by the department of management, in consultation with the county finance committee.

c. By December 1, 2012, the department of management, in collaboration with the legislative services agency, shall make publicly available on an internet site a searchable database of all such information contained in the reports required under [this subsection](#). Reports from previous years shall be retained by the department and shall continue to be available and searchable on the internet site.

d. The legislative services agency, in consultation with the department of management, shall annually prepare a report for submission to the governor and the general assembly that summarizes and analyzes the information contained in the reports submitted under [this subsection](#), [section 357H.9, subsection 2](#), and [section 384.22, subsection 2](#). The report prepared by the legislative services agency shall be submitted not later than February 15 following the most recently ended fiscal year for which the reports were filed.

e. For purposes of [this subsection](#), "indebtedness" includes but is not limited to written agreements whereby the county agrees to exempt, rebate, refund, or reimburse property taxes, provide a grant for property taxes paid, or make a direct payment of taxes, with moneys in the special fund created in [section 403.19](#), and bonds, notes, or other obligations that are secured by or subject to repayment from moneys appropriated by the county from moneys in the special fund created in [section 403.19](#).

4. The annual financial report shall be prepared on forms and pursuant to instructions prescribed by the department of management and shall be filed with the department of management. The urban renewal report shall be filed with the department of management. Each report must be filed prior to the publication and adoption of the county budget under [section 331.434](#) for the fiscal year beginning July 1 following the date such reports are due. If such reports are not filed pursuant to the requirements of [this section](#), the department of management shall not certify the county's taxes back to the county auditor under [section 24.17](#).

83 Acts, ch 123, §2, 209; 86 Acts, ch 1245, §113; 97 Acts, ch 206, §14, 15, 24; 2003 Acts, ch 178, §2; 2012 Acts, ch 1124, §5, 6, 25; 2023 Acts, ch 71, §140, 154

Referred to in §11.11, 331.431, 331.434, 333A.4, 357H.9, 403.5, 403.23

331.404 to 331.420 Reserved.

PART 2

COUNTY LEVIES, FUNDS, BUDGETS, AND EXPENDITURES

331.421 Definitions.

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

1. "Basic levy" means a levy authorized and limited by [section 331.423](#) for general county services and rural county services.

2. “Committee” means the county finance committee established in [chapter 333A](#).
3. “Debt service” means expenditures for servicing the county’s debt.
4. “Debt service levy” means a levy authorized and limited by [section 331.422, subsection 3](#).
5. “Emergency services levy” means a levy authorized and limited by [section 331.424C](#).
6. “Fiscal year” means the period of twelve months beginning July 1 and ending on the following June 30.
7. “General county services” means the services which are primarily intended to benefit all residents of a county, including secondary road services, but excluding services financed by other statutory funds.
8. “Rural county services” means the services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds.
9. “Secondary road services” means the services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.
10. “Supplemental levy” means a levy authorized and limited by [section 331.424](#) for general county services and rural county services.

[83 Acts, ch 123, §5, 209; 84 Acts, ch 1178, §6; 86 Acts, ch 1237, §21; 2000 Acts, ch 1117, §19](#)

331.422 County property tax levies.

Subject to [this section](#) and [sections 331.423 through 331.425](#) or as otherwise provided by state law, the board of each county shall certify property taxes annually at its April 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.

[83 Acts, ch 123, §6, 209; 2023 Acts, ch 71, §1, 10, 80, 98](#)

Referred to in [§331.421](#)

2023 amendment to unnumbered paragraph 1 by [2023 Acts, ch 71, §1](#) applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; [2023 Acts, ch 71, §10](#)

2023 amendment to unnumbered paragraph 1 by [2023 Acts, ch 71, §80](#) applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; [2023 Acts, ch 71, §98](#)

331.423 Basic levies — maximums — adjustments.

Annually, the board may certify basic levies, subject to the following limits:

1. For general county services on all taxable property in the county:
 - a. For fiscal years beginning before July 1, 2024, three dollars and fifty cents per thousand dollars of assessed value.
 - b. (1) For each fiscal year beginning on or after July 1, 2024, but before July 1, 2028, subject to subparagraph (3), the greater of three dollars and fifty cents per thousand dollars of assessed value used to calculate taxes for general county services for the budget year and the adjusted general county basic levy rate, as adjusted under subparagraph (2), if applicable.
 - (2) (a) If the total assessed value used to calculate taxes for general county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the adjusted general county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year’s actual property tax dollars certified for levy under [this subsection 1](#) divided by one hundred one percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year’s actual property tax dollars certified for levy under [this subsection 1](#) shall

also include property tax dollar amounts levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(b) If the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the adjusted general county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) divided by one hundred two percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) shall also include property tax dollar amounts levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(c) If the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for general county services for the current fiscal year, the adjusted general county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) divided by one hundred three percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) shall also include property tax dollar amounts levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(3) (a) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under [this subsection 1](#) for the current fiscal year is three dollars and fifty cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for general county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the levy rate imposed under [this subsection 1](#) for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) divided by one hundred one percent of the total assessed value used to calculate taxes for general county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under [this subsection 1](#) for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) shall also include amounts levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(b) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under [this subsection 1](#) for the current fiscal year is three dollars and fifty cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the levy rate imposed under [this subsection 1](#) for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) divided by one hundred two percent of the total assessed value used to calculate taxes for general county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate

imposed under [this subsection 1](#) for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) shall also include amounts levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(c) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under [this subsection 1](#) for the current fiscal year is three dollars and fifty cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for general county services for the current fiscal year, the levy rate imposed under [this subsection 1](#) for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) divided by one hundred three percent of the total assessed value used to calculate taxes for general county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under [this subsection 1](#) for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under [this subsection 1](#) shall also include amounts levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(4) Subject to adjustment under subparagraph (2), for purposes of this paragraph, "*adjusted general county basic levy rate*" means a levy rate per thousand dollars of assessed value equal to the sum of three dollars and fifty cents plus the amount per thousand dollars of assessed value levied for general county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

c. For each fiscal year beginning on or after July 1, 2028, three dollars and fifty cents per thousand dollars of assessed value.

2. For rural county services on all taxable property in the county outside of incorporated city areas:

a. For fiscal years beginning before July 1, 2024, three dollars and ninety-five cents per thousand dollars of assessed value.

b. (1) For each fiscal year beginning on or after July 1, 2024, but before July 1, 2028, subject to subparagraph (3), the greater of three dollars and ninety-five cents per thousand dollars of assessed value used to calculate taxes for rural county services for the budget year and the adjusted rural county basic levy rate, as adjusted under subparagraph (2), if applicable.

(2) (a) If the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the adjusted rural county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) divided by one hundred one percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) shall also include property tax dollar amounts levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(b) If the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year is equal to or exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the adjusted rural county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per

thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) divided by one hundred two percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) shall also include property tax dollar amounts levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(c) If the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the adjusted rural county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) divided by one hundred three percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) shall also include property tax dollar amounts levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(3) (a) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this paragraph for the current fiscal year is three dollars and ninety-five cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the levy rate imposed under [this subsection 2](#) for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) divided by one hundred one percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under [this subsection 2](#) for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) shall also include amounts levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(b) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this paragraph for the current fiscal year is three dollars and ninety-five cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the levy rate imposed under [this subsection 2](#) for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) divided by one hundred two percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under [this subsection 2](#) for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) shall also include amounts levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(c) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate

imposed under [this subsection 2](#) for the current fiscal year is three dollars and ninety-five cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the levy rate imposed under [this subsection 2](#) for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) divided by one hundred three percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under [this subsection 2](#) for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under [this subsection 2](#) shall also include amounts levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

(4) Subject to adjustment under subparagraph (2), for purposes of this paragraph, "*adjusted rural county basic levy rate*" means a levy rate per thousand dollars of assessed value equal to the sum of three dollars and ninety-five cents plus the amount per thousand dollars of assessed value levied for rural county services by the county under [section 331.426, Code 2023](#), for the fiscal year beginning July 1, 2023.

c. For each fiscal year beginning on or after July 1, 2028, three dollars and ninety-five cents per thousand dollars of assessed value.

3. For purposes of [this section](#):

a. "*Budget year*" is the fiscal year beginning during the calendar year in which a budget is certified.

b. "*Current fiscal year*" is the fiscal year ending during the calendar year in which a budget for the budget year is certified.

[83 Acts, ch 123, §7, 209; 86 Acts, ch 1237, §22; 2023 Acts, ch 71, §2, 10; 2023 Acts, ch 153, §1, 2; 2024 Acts, ch 1094, §55, 56, 58](#)

Referred to in [§28M.5, 331.421, 331.422, 331.424, 331.425, 331.434, 331.435](#)

2023 amendment by [2023 Acts, ch 71, §2](#) applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; [2023 Acts, ch 71, §10](#)

2024 amendment to subsection 1, paragraph b, subparagraphs (2) and (3) applies to taxes and budgets for fiscal years beginning on or after July 1, 2025; [2024 Acts, ch 1094, §58](#)

2024 amendment to subsection 2, paragraph b, subparagraphs (2) and (3) applies to taxes and budgets for fiscal years beginning on or after July 1, 2025; [2024 Acts, ch 1094, §58](#)

331.424 Supplemental levies.

To the extent that the basic levies under [section 331.423](#) are insufficient to meet the county's needs for the following services, the board may certify supplemental levies as follows:

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

(1) To the extent that the county is obligated by statute to pay the charges for:

(a) The costs of inpatient or outpatient substance use disorder admission, commitment, transportation, care, and treatment at any of the following:

(i) The alcoholic treatment center at Oakdale. However, the county may require that an admission to the center shall be reported to the board by the center within five days as a condition of the payment of county funds for that admission.

(ii) A state mental health institute, or a community-based public or private facility or service.

(b) Clothing, transportation, medical, or other services provided persons attending the Iowa school for the deaf or the university of Iowa hospitals and clinics' center for disabilities and development for children with severe disabilities at Iowa City, for which the county becomes obligated to pay pursuant to [sections 263.12 and 256.99](#).

(2) 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 232.71C](#).

(3) Elections, and voter registration pursuant to [chapter 48A](#).

(4) Employee benefits under [chapters 96, 97B, and 97C](#), which are associated with salaries for general county services.

(5) Tort liability insurance, property insurance, and any other insurance that may be necessary in the operation of the county, costs of a self-insurance program, costs of a local government risk pool, and amounts payable under any insurance agreements to provide or procure such insurance, self-insurance program, or local government risk pool.

(6) The maintenance and operation of the courts, including but not limited to the salary and expenses of the clerk of the district court and other employees of the clerk's office, and bailiffs, 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 court officers under [chapter 602](#), court-ordered costs in domestic abuse cases under [section 236.5](#), sexual abuse cases under [section 236A.7](#), and elder abuse cases under [section 235F.6](#), the county's expense for confinement of prisoners under [chapter 356A](#), temporary assistance to the county attorney, county contributions to a retirement system for bailiffs, reimbursement for judicial magistrates under [section 602.6501](#), claims filed under [section 622.93](#), sign language interpreters' fees under [section 622B.7](#), uniform citation and complaint supplies under [section 805.6](#), and costs of prosecution under [section 815.13](#).

(7) Court-ordered costs of conciliation procedures under [section 598.16](#).

(8) Establishment and maintenance of a joint county indigent defense fund pursuant to an agreement under [section 28E.19](#).

(9) The maintenance and operation of a local emergency management agency established pursuant to [chapter 29C](#).

b. 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 paragraph "a", subparagraphs (1) and (2). 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.

c. 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](#).

[83 Acts, ch 123, §8, 209; 84 Acts, ch 1178, §7; 84 Acts, ch 1312, §8; 86 Acts, ch 1211, §20; 90 Acts, ch 1233, §25; 92 Acts, ch 1139, §26; 94 Acts, ch 1169, §59; 94 Acts, ch 1170, §52; 95 Acts, ch 206, §9, 12; 96 Acts, ch 1129, §84; 96 Acts, ch 1219, §102; 97 Acts, ch 35, §22, 25; 2001 Acts, ch 181, §25; 2010 Acts, ch 1061, §136; 2012 Acts, ch 1060, §1, 7; 2014 Acts, ch 1107, §14; 2017 Acts, ch 121, §24; 2019 Acts, ch 100, §9; 2021 Acts, ch 76, §61; 2021 Acts, ch 77, §1; 2023 Acts, ch 19, §1104, 2509; 2023 Acts, ch 71, §3, 10](#)

Referred to in [§23A.2, 29C.17, 123.38, 331.301, 331.421, 331.422, 331.425, 331.427, 331.428, 331.434, 331.435](#)

2023 amendment to unnumbered paragraph 1 applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10

331.424A County mental health and disabilities services fund. Repealed by its own terms; 2021 Acts, ch 177, §99.

331.424B Cemetery levy.

The board may levy annually a tax not to exceed six and three-fourths cents per thousand dollars of the assessed value of all taxable property in the county to repair and maintain all cemeteries under the jurisdiction of the board including pioneer cemeteries and to pay

other expenses of the board or the cemetery commission as provided in [section 331.325](#). The proceeds of the tax levy shall be credited to the county general fund.

[96 Acts, ch 1182, §2; 2002 Acts, ch 1119, §158](#)

Referred to in [§331.422, 331.434, 331.435](#)

331.424C Emergency services fund.

A county that is providing fire protection service or emergency medical service to a township pursuant to [section 331.385](#) shall establish an emergency services fund and may certify taxes for levy in the township not to exceed the amounts authorized in [section 359.43](#). The county has the authority to use a portion of the taxes levied and deposited in the fund for the purpose of accumulating moneys to carry out the purposes of [section 359.43, subsection 4](#).

[2000 Acts, ch 1117, §20; 2003 Acts, ch 44, §63; 2004 Acts, ch 1146, §3; 2005 Acts, ch 74, §2, 3](#)

Referred to in [§331.385, 331.421, 331.422, 331.434, 331.435](#)

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 and 331.424](#) 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 first 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 on the second day that is not a holiday following the special levy election, and shall begin no earlier than 1:00 p.m. on that day.

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.

6. *a.* If the addition to a levy approved under [this section](#) is due to unusual circumstances resulting from the following, the duration of such approval at election shall not exceed the following period of years:

- (1) Unusual problems relating to major new functions required by state law, three years.
- (2) 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, one year.

b. For an election to approve an addition to a levy for a reason specified in paragraph “*a*” or as the result of a natural disaster, the ballot shall include a statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate, including a description of the major new functions required by state law and the specific new costs to the county to implement the new functions, a description of the new program that will provide substantial benefits to county residents and specific new costs to the county

for the program, or the conditions and damage resulting from the natural disaster that the county must remedy.

83 Acts, ch 123, §9, 209; 2009 Acts, ch 57, §85; 2010 Acts, ch 1033, §44; 2023 Acts, ch 71, §4, 5, 10

Referred to in §331.422, 331.434, 331.435

2023 amendment to unnumbered paragraph 1 applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10

Subsection 6 applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10

331.426 Additions to basic levies. Repealed by 2023 Acts, ch 71, §9, 10.

2023 repeal applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10

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 9I.11, 101A.3, 101A.7, 123.36, 142D.9, 176A.8, 321.105, 321.152, 321G.7, 321I.8, section 331.554, subsection 6, sections 341A.20, 364.3, 368.21, 423A.7, 428A.8, 434.19, 445.57, 453A.35, 458A.21, 483A.12, 533.329, 556B.1, 583.6, 602.8108, 904.908, and 906.17](#), and the following:

a. License fees for business establishments.

b. Moneys remitted by the clerk of the district court and received from a magistrate or district associate judge for fines and forfeited bail imposed pursuant to a violation of a county ordinance.

c. Other amounts in accordance with state law.

2. Fees and charges including service delivery fees, credit card fees, and electronic funds transfer charges payable to a third party, not to the county, that are imposed for completing an electronic financial transaction with the county are not considered county revenues for purposes of [subsection 1](#).

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

a. Expenses of a local emergency management commission under [chapter 29C](#).

b. Development, operation, and maintenance of memorial buildings or monuments under [chapter 37](#).

c. Purchase of voting systems and equipment under [chapter 52](#).

d. Expenses incurred by the county conservation board established under [chapter 350](#), 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 35B](#).

i. Care and support of the poor under [chapter 252](#).

j. Operation, maintenance, and management of a health center under [chapter 346A](#).

k. For the use of a nonprofit historical society organized under [chapter 504, Code 1989](#), or current [chapter 504](#), a city-owned historical project, or both.

l. Services listed in [section 331.424, subsection 1, and section 331.554](#).

m. Closure and postclosure care of a sanitary disposal project under [section 455B.302](#).

4. 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.

83 Acts, ch 123, §11, 209; 84 Acts, ch 1107, §1; 84 Acts, ch 1206, §1; 85 Acts, ch 195, §40; 85 Acts, ch 201, §2; 89 Acts, ch 83, §48; 90 Acts, ch 1230, §90; 90 Acts, ch 1236, §47; 91 Acts, ch 191, §8; 92 Acts, ch 1139, §27; 94 Acts, ch 1074, §3; 95 Acts, ch 216, §37; 97 Acts, ch 158, §2; 2000 Acts, ch 1090, §2, 6; 2001 Acts, ch 155, §2, 9 – 11; 2003 Acts, ch 18, §3; 2003 Acts, ch 108, §67; 2003 Acts, ch 178, §3; 2004 Acts, ch 1049, §191; 2004 Acts, ch 1132, §85; 2004 Acts, ch 1175, §394; 2005 Acts, ch 140, §17; 2007 Acts, ch 174, §92; 2007 Acts, ch 185, §2; 2008 Acts,

ch 1084, §14; 2009 Acts, ch 57, §86; 2012 Acts, ch 1021, §68; 2018 Acts, ch 1158, §3, 28; 2023 Acts, ch 66, §83

Referred to in §12C.1, 12C.4, 37.9

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 336](#).
- 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.

[83 Acts, ch 123, §12, 209](#)

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 multiplied by the ratio of current taxes actually collected and apportioned for the general basic levy to the total general basic levy for the current year, and an amount equivalent to the moneys derived by the general fund from military service tax credits under [chapter 426A](#), manufactured or mobile home taxes under [section 435.22](#), and delinquent taxes for prior years collected and apportioned to the general basic fund in the current year, multiplied by the ratio of sixteen and seven-eighths cents to three dollars and fifty cents. The limit on transfers in this paragraph applies only to property tax revenue and is not a limit on transfers of revenue generated from sources other than property taxes.

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 multiplied by the ratio of current taxes actually collected and apportioned for the rural services basic levy to the total rural services basic levy for the current year and an amount equivalent to the moneys derived by the rural services fund from military service tax credits under [chapter 426A](#), manufactured or mobile home taxes under [section 435.22](#), and delinquent taxes for prior years collected and apportioned to the rural services basic fund in the current year, multiplied by the ratio of three dollars and three-eighths cents to three dollars and ninety-five cents. The limit on transfers in this paragraph applies only to property tax revenue and is not a limit on transfers of revenue generated from sources other than property taxes.

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, 468.43, 468.108, 468.341, and 468.342](#), or other state law relating to secondary roads. [83 Acts, ch 123, §13, 209; 84 Acts, ch 1178, §8 – 10; 87 Acts, ch 160, §1; 87 Acts, ch 169, §5; 88 Acts, ch 1250, §12; 2001 Acts, ch 153, §15; 2001 Acts, ch 176, §80; 2008 Acts, ch 1124, §20](#)
Referred to in [§309.10, 312.2, 331.432, 3571.11](#)

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.
 - c. Payments required to be made from the debt service fund under a lease or lease-purchase agreement.
 - d. Payments authorized to be made from the debt service fund to a flood project fund under [section 418.14, subsection 4](#).
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. [This subsection](#) shall not be construed to give a county board of supervisors authority to increase the debt service levy for the purpose of creating excess moneys in the fund to be used for purposes other than those related to retirement of debt.
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.
5. For the purposes of [this section](#), warrants issued by a county in anticipation of revenue, refunding or refinancing of such warrants, and judgments based on a default in payment of such warrants shall not be considered debt payable from the debt service fund.
6. The taxes realized from the tax levy imposed under [section 346.27, subsection 22](#), for a joint county-city building shall be deposited into a separate account in the county's debt service fund for the payment of the annual rent and shall be disbursed pursuant to [section 346.27, subsection 22](#).
[83 Acts, ch 123, §14, 209; 84 Acts, ch 1178, §11; 85 Acts, ch 156, §2; 97 Acts, ch 25, §1, 2; 2010 Acts, ch 1069, §119, 120; 2012 Acts, ch 1060, §2, 7; 2012 Acts, ch 1094, §2, 18](#)
Referred to in [§331.432, 331.441, 331.447](#)

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](#).

[83 Acts, ch 123, §15, 209](#)

331.432 Interfund transfers.

1. It is unlawful to make permanent transfers of money between the general fund and the rural services fund.

2. Moneys credited to the secondary road fund for the construction and maintenance of secondary roads shall not be transferred.

3. 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.

4. The transfer of inactive funds is subject to [section 24.21](#).

[83 Acts, ch 123, §16, 209; 98 Acts, ch 1213, §1, 2; 2012 Acts, ch 1019, §115; 2012 Acts, ch 1120, §133, 139; 2017 Acts, ch 109, §10, 20, 21; 2021 Acts, ch 177, §100, 108; 2024 Acts, ch 1161, §116, 137](#)

2024 strike of subsection 3 effective July 1, 2025; 2024 Acts, ch 1161, §137
Subsection 3 stricken and former subsections 4 and 5 renumbered as 3 and 4

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 2](#), 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.

[83 Acts, ch 123, §17, 209](#)

331.433A Resolution establishing maximum property tax dollars — notice — hearing. Repealed by 2023 Acts, ch 71, §96, 98.

2023 repeal applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

331.434 County budget — notice and hearing — appropriations.

Annually, the board of each county, subject to [section 331.403, subsection 4, sections 331.423 through 331.425](#), the applicable portions of [chapter 24](#), 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 director of the department of management. For each county that has established an urban renewal area, the budget shall include estimated and actual tax increment financing revenues and all estimated and actual expenditures of the revenues, proceeds from debt and all estimated and actual expenditures of the debt proceeds.

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. Following, and not until, the requirements of [section 24.2A](#) are completed, 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 the county newspapers selected under [chapter 349](#). A summary of the proposed budget and a description of the procedure for protesting the county budget under [section 331.436](#), in the form prescribed by the director of the department of management, shall be included in the notice. Proof of publication of the notice under [this subsection 3](#) shall be filed with and preserved by the county auditor. A levy is not valid unless and until the notice is published and individual statements under [section 24.2A](#) are mailed. The department of management shall prescribe the form for the public hearing notice for use by counties.

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. a. 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.

b. If the budget to be approved pursuant to paragraph “a” contains any increase in compensation from the county budget for the prior fiscal year for one or more elective county offices, the board shall first adopt a separate detailed resolution to specifically approve any such increase for inclusion in the budget.

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 the county newspapers selected under [chapter 349](#).

7. a. A county may collect taxes for a fiscal year for which no budget has been certified, but the county shall not distribute any funds collected for a fiscal year until the county certifies its budget and transmits the certified budget to the county auditor.

b. Taxes levied by a county whose budget is certified after April 30 shall be limited to the taxes levied for the previous fiscal year subject to applicable levy rate limits in [this chapter](#). However, that amount shall not exceed the amount the county could collect based on property assessments for the fiscal year for which the county failed to certify property taxes.

c. The department of management may waive the limitation in paragraph “b” for a county if the department of management finds, after a showing of evidence by the county, that failure to certify the budget by April 30 was caused by one or more of the following:

(1) A newspaper failed to publish a notice of hearing as required under [section 24.2A](#) after the county gave the newspaper sufficient time to publish the notice.

(2) A verifiable public emergency or weather-related event which forced the cancellation of a public hearing as required under [section 24.2A](#).

(3) An illness or unexpected vacancy of one or more board members caused a lack of a quorum necessary to hold a hearing as required under [section 24.2A](#).

(4) A failure of state software or a state process caused the board to miss the required date to certify the county's budget.

83 Acts, ch 123, §18, 209; 86 Acts, ch 1245, §114; 91 Acts, ch 164, §1; 97 Acts, ch 206, §16, 17, 24; 2007 Acts, ch 186, §3; 2012 Acts, ch 1124, §7, 8; 2015 Acts, ch 55, §2; 2019 Acts, ch 165, §6 – 9, 17; 2023 Acts, ch 71, §6, 10, 81 – 84, 98; 2024 Acts, ch 1094, §38, 47

Referred to in §331.403, 331.435, 331.907, 333A.4

2023 amendment to unnumbered paragraph 1 by 2023 Acts, ch 71, §6 applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10

2023 amendment to unnumbered paragraph 1 by 2023 Acts, ch 71, §81 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

2023 amendment to subsection 3 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

2023 amendment to subsection 5, paragraph a applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

2023 amendment to subsection 7 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

331.435 Budget amendment.

1. The board may amend the adopted county budget, subject to [sections 331.423 through 331.425](#) 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](#).

2. The board shall prepare and adopt a budget amendment in the same manner as the original budget as provided in [section 331.434](#), but excluding the requirements for mailing individual statements under [section 24.2A](#), and the amendment is subject to protest as provided in [section 331.436](#), except that the director of the department of management 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.

83 Acts, ch 123, §19, 209; 86 Acts, ch 1245, §20; 2019 Acts, ch 24, §104; 2019 Acts, ch 165, §10, 17; 2023 Acts, ch 71, §7, 10, 85, 98

2023 amendment to subsection 1 applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10
2023 amendment to subsection 2 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

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 except that the protest must be filed no later than May 10 and the number of people necessary to file a protest under [this section](#) shall not be less than one hundred.

83 Acts, ch 123, §20, 209; 2003 Acts, ch 178, §17; 2019 Acts, ch 165, §11, 17; 2023 Acts, ch 71, §86, 98

Referred to in §331.434, 331.435

2023 amendment applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

331.437 Expenditures exceeding appropriations.

1. 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.

2. A county official in charge of a department or office who violates [this section](#) is guilty of a simple misdemeanor. The penalty in [this section](#) is in addition to the liability imposed in [section 331.476](#).

83 Acts, ch 123, §21, 209; 2019 Acts, ch 59, §105

331.438 County mental health, intellectual disability, and developmental disabilities services expenditures — joint state-county planning, implementing, and funding. Repealed by its own terms; 2011 Acts, ch 123, §23.

331.439 Eligibility for state payment. Repealed by its own terms; 2011 Acts, ch 123, §24.

331.440 Mental health, intellectual disability, and developmental disabilities services — central point of coordination process — state case services. Repealed by its own terms; [2011 Acts, ch 123, §25](#).

331.440A Adult mental health, mental retardation, and developmental disabilities services funding decategorization pilot project. Repealed by [2007 Acts, ch 218, §86](#).

PART 3

GENERAL OBLIGATION BONDS

Referred to in [§28M.3](#), [331.552](#), [350.6](#), [403.12](#), [423A.7](#)

331.441 Definitions.

1. As used in this part, the use of the conjunctive “and” includes the disjunctive “or” and the use of the disjunctive “or” includes the conjunctive “and”, unless the context clearly indicates otherwise.

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

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 331.430](#).

b. “*Essential county purpose*” means any of the following:

(1) An optical scan voting system.

(2) Bridges on highways or parts of highways which are located along the corporate limits of cities and are partly within and partly without the limits and are in whole or in part secondary roads.

(3) Sanitary disposal projects as defined in [section 455B.301](#).

(4) Works and facilities useful for the collection, treatment, and disposal of sewage and industrial waste in a sanitary manner, for the collection and disposal of solid waste, and for the collection and disposal of surface waters and streams, including the planning, acquisition, leasing, construction, reconstruction, extension, remodeling, improvement, repair, equipping, maintenance, and operation of the works and facilities.

(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:

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

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

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

(d) One million five hundred sixty thousand dollars in a county having a population of more than one hundred thousand but not more than two hundred thousand.

(e) One million nine hundred fifty thousand dollars in a county having a population of more than two hundred thousand.

(6) Funding or refunding outstanding indebtedness if the outstanding indebtedness exceeds five thousand dollars on the first day of January, April, June, or September in any year. However, a county shall not levy taxes to repay refunding bonds for bridges on property within cities.

(7) Enlargement and improvement of a county hospital acquired and operated under [chapter 347A](#), subject to a maximum of two percent of the assessed value of the taxable property in the county. However, notice of the proposed bond issue shall be published once each week for two consecutive weeks and if, within twenty days following the date of the first publication, a petition requesting an election on the proposal and signed by eligible electors of the county equal in number to at least twenty percent of the votes cast at the preceding

election for governor is filed with the county auditor, the proposal is subject to the election requirements in [section 331.442, subsections 2, 3, and 4](#), for general county purpose bonds.

(8) The provision of insurance, or funding a self-insurance program or local government risk pool, including but not limited to the investigation and defense of claims, the payment of claims, and the administration and management of such self-insurance program or local government risk pool.

(9) The acquisition, restoration, or demolition of abandoned, dilapidated, or dangerous buildings, structures or properties or the abatement of a nuisance.

(10) The establishment or funding of programs to provide for or assist in providing for the acquisition, restoration, or demolition of housing, as part of a municipal housing project under [chapter 403](#) or otherwise, or for other purposes as may be authorized under [chapter 403A](#).

(11) The acquiring, developing, and improving of a geographic computer data base system suitable for automated mapping and facilities management.

(12) Funding the acquisition, construction, reconstruction, improvement, repair, or equipping of waterworks, water mains and extensions, ponds, reservoirs, capacity, wells, dams, pumping installations, real and personal property, or other facilities available or used for the storage, transportation, or utilization of water.

(a) The county board of supervisors may on its own motion or upon a written petition of a water supplier established under [chapter 357A](#) or [504](#) direct the county auditor to establish a special service area tax district for the purpose of issuing general obligation bonds. The special service area tax district shall include only unincorporated portions of the county and shall be drawn according to engineering recommendations provided by the water supplier or the county engineer and, in addition, shall be drawn in order that an election provided for in subparagraph division (b) can be administered. The county's debt service tax levy for the county general obligation bonds issued for the purposes set out in this subparagraph shall be levied only against taxable property within the county which is included within the boundaries of the special service area tax district. An owner of property not included within the boundaries of the special service area tax district may petition the board of supervisors to be included in the special service area tax district subsequent to its establishment.

(b) General obligation bonds for the purposes described in this subparagraph are subject to an election held in the manner provided in [section 331.442, subsections 1 through 4](#), if not later than fifteen days following the action by the county board of supervisors, eligible electors file a petition with the county commissioner of elections asking that the question of issuing the bonds be submitted to the registered voters of the special service area tax district. The petition must be signed by eligible electors equal in number to at least five percent of the registered voters residing in the special service area tax district. If the petition is duly filed within the fifteen days, the board of supervisors shall either adopt a resolution declaring that the proposal to issue the bonds is abandoned, or direct the county commissioner of elections to call a special election within a special service area tax district upon the question of issuing the bonds.

(13) The acquisition, pursuant to a [chapter 28E](#) agreement, of a city convention center or veterans memorial auditorium, including the renovation, remodeling, reconstruction, expansion, improvement, or equipping of such a center or auditorium, provided that debt service funds shall not be derived from the division of taxes under [section 403.19](#).

(14) The aiding of the planning, undertaking, and carrying out of urban renewal projects under the authority of [chapter 403](#) and for the purposes set out in [section 403.12](#). However, bonds issued for this purpose are subject to the right of petition for an election as provided in [section 331.442, subsection 5](#), without limitation on the amount of the bond issue or the population of the county, and the board shall include notice of the right of petition in the notice of proposed action required under [section 331.443, subsection 2](#).

(15) The establishment, construction, reconstruction, repair, equipping, remodeling, extension, maintenance, and operation of works, vehicles, and facilities of a regional transit district.

(16) Capital projects for the construction, reconstruction, improvement, repair, or equipping of bridges, roads, and culverts if such capital projects assist in economic

development which creates jobs and wealth, if such capital projects relate to damage caused by a disaster as defined in [section 29C.2](#), or if such capital projects are designed to prevent or mitigate future disasters as defined in [section 29C.2](#).

(17) Peace officer communication equipment and other emergency services communication equipment and systems.

(18) The remediation, restoration, repair, cleanup, replacement, and improvement of property, buildings, equipment, and public facilities that have been damaged by a disaster as defined in [section 29C.2](#) and that are located in an area that the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster. Bonds issued pursuant to [section 331.443](#) for the purposes specified in this subparagraph shall be issued not later than ten years after the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster, whichever is later.

(19) The reimbursement of the county's general fund or other funds of the county for expenditures made related to remediation, restoration, repair, and cleanup of damage caused by a disaster as defined in [section 29C.2](#), if the damage is located in an area that the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster. Bonds issued pursuant to [section 331.443](#) for the purposes specified in this subparagraph shall be issued not later than ten years after the governor has proclaimed a disaster emergency or the president of the United States has declared a major disaster, whichever is later.

(20) The construction, reconstruction, and improvement of all waterways, and real and personal property, useful for the protection or reclamation of property from floods or high waters, and for the protection of property from the effects of flood waters, including the deepening, widening, alteration, change, diversion, or other improvement of watercourses, the construction of levees, embankments, structures, impounding reservoirs, pumping stations or conduits, and the establishment, improvement, and widening of streets, avenues, boulevards, and alleys across and adjacent to the project, as well as the development and beautification of the banks and other areas adjacent to flood control improvements.

c. "General county purpose" means any of the following:

(1) A memorial building or monument to commemorate the service rendered by members of the armed services of the United States, including the acquisition of ground and the purchase, erection, construction, reconstruction, and equipment of the building or monument, to be managed by a commission as provided in [chapter 37](#).

(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. The board may 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. The board shall submit a proposition under this subparagraph to an election upon receipt of a petition which is valid under [section 331.306](#).

(4) Contributions of money to the state department of transportation to help finance the construction of toll bridges across navigable rivers constituting boundaries between the county and an adjoining state.

(5) An airport, including establishment, acquisition, equipment, improvement, or enlargement of the airport.

(6) A joint city-county building, established by contract between the county and its county seat city, including purchase, acquisition, ownership, and equipment of the county portion of the building.

(7) A county health center as defined in [section 346A.1](#), including additions and facilities for the center and including the acquisition, reconstruction, completion, equipment, improvement, repair, and remodeling of the center, additions, or facilities. Bonds for the purpose specified in this subparagraph are exempt from taxation by the state and the interest on the bonds is exempt from state income taxes.

(8) A county public hospital, including procuring a site and the erection, equipment, and

maintenance of the hospital, and additions to the hospital, subject to the levy limits in [section 347.7](#).

(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 [subsection 2](#), paragraph “b”, subparagraph (5).

(10) The undertaking of any project jointly or in cooperation with any other governmental body which, if undertaken by the county alone, would be for a general county purpose, including the joint purchase, acquisition, construction, ownership, or control of any real or personal property.

3. The “cost” of a project for an essential county purpose or general county purpose includes construction contracts and the cost of engineering, architectural, technical, and legal services, preliminary reports, property valuations, estimates, plans, specifications, notices, acquisition of real and personal property, consequential damages or costs, easements, rights-of-way, supervision, inspection, testing, publications, printing and sale of bonds, interest during the period or estimated period of construction and for twelve months thereafter or for twelve months after the acquisition date, and provisions for contingencies.

1, 2a. [S81, §331.441(1, 2a); [81 Acts, ch 117, §440](#)]

2b(1). [S13, §1137-a14; C24, 27, 31, 35, 39, [§906](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§52.3](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(2). [SS15, §1527-s3; C24, 27, 31, 35, 39, [§4666](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§309.73](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(3). [C71, 73, 75, 77, 79, 81, [§346.23](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(4). [C79, 81, [§332.52](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(5). [C51, §114, 117; R60, §250, 253; C73, §309, 312; C97, §443, 448; SS15, §448; C24, 27, 31, 35, 39, [§5263, §5268](#); C46, 50, 54, 58, 62, [§345.4, §345.9](#); C66, 71, 73, 75, 77, [§232.22, §345.4, §345.9](#); C79, 81, [§232.142, §345.4, §345.9](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(6). [C73, §289; C97, S13, §403; C24, 27, 31, 35, 39, [§5275, §5276](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§346.1, §346.2](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

b(7). [C62, 66, 71, 73, 75, 77, 79, 81, [§347A.7](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#)]

2c(1). [C24, 27, 31, 35, 39, [§488](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§37.6](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#); [82 Acts, ch 1104, §45](#)]

c(2). [C62, 66, 71, 73, 75, 77, 79, 81, [§111A.6](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(3). [S13, §424-b; C24, 27, 31, 35, 39, [§4682](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§309.89](#); S81, §331.441(2b); [81 Acts, ch 117, §440](#); [82 Acts, ch 1104, §44, 46](#)]

c(4). [C71, 73, 75, 77, 79, 81, [§313A.35](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(5). [C31, 35, [§5903-c6, -c8](#); C39, [§5903.06, §5903.08](#); C46, 50, [§330.8, §330.10, §330.16](#); C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, [§330.7, §330.10, §330.16](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(6). [C50, [§368.58, §368.59](#); C54, 58, 62, 66, 71, 73, [§368.20, §368.21](#); C75, 77, 79, 81, [§346.26](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(7). [C71, 73, 75, 77, 79, 81, [§346A.3 – §346A.5](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(8). [S13, §409-a, -b, -f; C24, 27, 31, 35, [§5348 – §5351, §5354](#); C39, [§5348, §5348.1, §5349 – §5351, §5354](#); C46, 50, 54, 58, [§347.1 – §347.5, §347.8](#); C62, 66, 71, 73, 75, 77, 79, 81, [§37.27, §347.1 – §347.5, §347.8](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(9). [C51, §114, 117; R60, §250, 253; C73, §309, 312; C97, §443, 448; SS15, §448; C24, 27, 31, 35, 39, [§5263, §5268](#); C46, 50, 54, 58, 62, [§345.4, §345.9](#); C66, 71, 73, 75, 77, [§232.22, §345.4, §345.9](#); C79, 81, [§232.142, §345.4, §345.9](#); S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

c(10, 11). [S81, §331.441(2c); [81 Acts, ch 117, §440](#)]

3. [S81, §331.441(3); [81 Acts, ch 117, §440](#)]

[83 Acts, ch 123, §136 – 139, 209](#); [86 Acts, ch 1211, §21](#); [87 Acts, ch 103, §2 – 4](#); [89 Acts, ch 189, §2](#); [90 Acts, ch 1255, §18](#); [92 Acts, ch 1102, §1](#); [92 Acts, ch 1138, §3](#); [93 Acts, ch 180, §76](#); [94 Acts, ch 1014, §1](#); [94 Acts, ch 1182, §5](#); [95 Acts, ch 67, §53](#); [96 Acts, ch 1204, §35](#); [2000 Acts, ch 1188, §1](#); [2001 Acts, ch 56, §22, 23](#); [2004 Acts, ch 1049, §191](#); [2004 Acts, ch 1072, §6](#); [2004 Acts, ch 1175, §393](#); [2007 Acts, ch 109, §1, 2](#); [2007 Acts, ch 190, §41](#); [2008 Acts, ch 1013,](#)

§1, 3; 2009 Acts, ch 41, §263; 2009 Acts, ch 57, §87; 2009 Acts, ch 100, §10, 21; 2009 Acts, ch 173, §33, 36; 2021 Acts, ch 95, §1; 2023 Acts, ch 71, §8, 10, 141, 154

Referred to in §23A.2, 37.6, 37.27, 52.3, 76.1, 232.142, 331.301, 331.443, 331.444, 331.445, 350.6, 359.45, 422.7(2)(q)

2023 strike of former subsection 2, paragraph c, subparagraph (11) applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10

331.442 General county purpose bonds.

1. A county which proposes to carry out any general county purpose within or without its boundaries, and to contract indebtedness and issue general obligation bonds to provide funds to pay all or any part of the costs of a project, shall do so in accordance with this part.

2. a. The board shall publish notice of the proposal to issue the bonds, including a statement of the amount and purpose of the bonds, a statement of the estimated cost of the project for which the bonds are to be issued, and an estimate of the annual increase in property taxes as the result of the bond issuance on a residential property with an actual value of one hundred thousand dollars. The notice shall be published as provided in [section 331.305](#) with the minutes of the meeting at which the board adopts a resolution to call a county special election to vote upon the question of issuing the bonds. The cost of the project, as published in the notice pursuant to this paragraph, is an estimate and is not intended to be binding on the board in later proceedings related to the project.

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

Shall the county of, state of Iowa, issue its general obligation bonds in an amount not exceeding the amount of \$..... for the purpose of

3. a. All elections held pursuant to [this section](#) shall be held on the date specified in [section 39.2, subsection 4](#), paragraph “d”.

b. Notice of the election shall be given by publication as specified in [section 331.305](#). At the election the ballot used for the submission of the proposition shall be in substantially the form for submitting special questions at general elections.

4. The proposition of issuing bonds for a general county purpose is not carried or adopted unless the vote in favor of the proposition is equal to at least sixty percent of the total vote cast for and against the proposition at the election. If the proposition of issuing the general county purpose bonds is approved by the voters, the board may proceed with the issuance of the bonds.

5. a. Notwithstanding [subsection 2](#), a board, in lieu of calling an election, may institute proceedings for the issuance of bonds for a general county purpose by causing a notice of the proposal to issue the bonds, including a statement of the amount and purpose of the bonds, and the right to petition for an election, to be published as provided in [section 331.305](#) at least ten days prior to the meeting at which it is proposed to take action for the issuance of the bonds subject to the following population-based limitations, adjusted and published annually in January by the department of management by applying the percentage change in the consumer price index for all urban consumers for the most recent available twelve-month period published in the federal register by the United States department of labor, bureau of labor statistics:

(1) In counties having a population of twenty thousand or less, in an amount of not more than one hundred thirty thousand dollars.

(2) In counties having a population of over twenty thousand and not over fifty thousand, in an amount of not more than two hundred sixty thousand dollars.

(3) In counties having a population of over fifty thousand, in an amount of not more than three hundred ninety thousand dollars.

b. Each county’s population used to determine the limitations of paragraph “a” shall be determined by the greater of the county’s population during the most recent federal decennial census or the most recent population estimate produced by the United States census bureau.

c. If at any time before the date fixed for taking action for the issuance of the bonds, a petition is filed with the auditor in the manner provided by [section 331.306](#) asking that the

question of issuing the bonds be submitted to the registered voters of the county, the board shall either by resolution declare the proposal to issue the bonds to have been abandoned or shall direct the county commissioner of elections to call a special election upon the question of issuing the bonds. Notice of the election and its conduct shall be in the manner provided in [subsections 2, 3 and 4](#).

d. If no petition is filed, or if a petition is filed and the proposition of issuing the bonds is approved at an election, the board may proceed with the authorization and issuance of the bonds.

[C31, 35, §5903-c5; C39, **§5903.05**; C46, 50, §330.7; C54, 58, §330.7; C62, 66, §111A.6, 330.7; C71, 73, 75, 77, 79, 81, §111A.6, 313A.35, 330.7, 346A.3; S81, §331.442; [81 Acts, ch 117, §441](#); [82 Acts, ch 1104, §47](#)]

[95 Acts, ch 67, §53](#); [2007 Acts, ch 109, §3](#); [2009 Acts, ch 2, §1, 3, 4](#); [2023 Acts, ch 71, §123, 136, 142 – 145, 154](#)

Referred to in [§8.5, 37.6, 37.27, 232.142, 331.301, 331.402, 331.441, 331.443, 331.445, 331.461, 359.45](#)
2023 amendment to subsection 3 applies July 1, 2023, for elections on propositions relating to the issuing of bonds or other indebtedness occurring on or after that date; [2023 Acts, ch 71, §136](#)

331.443 Essential county purpose bonds.

1. A county which proposes to carry out an essential county purpose within or without its boundaries, and to contract indebtedness and issue general obligation bonds to provide funds to pay all or any part of the cost of a project shall do so in accordance with this part.

2. Before the board may institute proceedings for the issuance of bonds for an essential county purpose, a notice of the proposed action, including a statement of the amount and purposes of the bonds, an estimate of the annual increase in property taxes as the result of the bond issuance on a residential property with an actual value of one hundred thousand dollars, and the time and place of the meeting at which the board proposes to take action for the issuance of the bonds, 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 for the issuance of the bonds or abandon the proposal to issue the bonds. Any resident or property owner of the county may appeal the decision of the board to take additional action to the district court of the county, within fifteen days after the additional action is taken, but the additional action of the board is final and conclusive unless the court finds that the board exceeded its authority. The provisions of [this subsection](#) with respect to notice, hearing, and appeal, are in lieu of any other law.

3. a. Notwithstanding [subsection 2](#), a board may institute proceedings for the issuance of bonds for an essential county purpose specified in [section 331.441, subsection 2](#), paragraph “b”, subparagraph (18) or (19), in an amount equal to or greater than three million dollars by causing a notice of the proposal to issue the bonds, including a statement of the amount and purpose of the bonds, together with the maximum rate of interest which the bonds are to bear, and the right to petition for an election, to be published at least once in a newspaper of general circulation within the county at least ten days prior to the meeting at which it is proposed to take action for the issuance of the bonds.

b. If at any time before the date fixed for taking action for the issuance of the bonds, a petition is filed with the county auditor, signed by eligible electors of the county equal in number to twenty percent of the persons in the county who voted for the office of president of the United States at the last preceding general election that had such office on the ballot, asking that the question of issuing the bonds be submitted to the registered voters of the county, the board shall either by resolution declare the proposal to issue the bonds to have been abandoned or shall direct the county commissioner of elections to call a special election upon the question of issuing the bonds. Notice of the election and its conduct shall be in the manner provided in [section 331.442](#).

c. If a petition is not filed, or if a petition is filed and the proposition of issuing the bonds

is approved at an election, the board may proceed with the authorization and issuance of the bonds.

[S81, §331.443; [81 Acts, ch 117, §442](#)]

[2009 Acts, ch 100, §11, 21](#); [2023 Acts, ch 71, §146, 154](#)

Referred to in [§37.6, 37.27, 232.142, 331.301, 331.402, 331.441, 359.45](#)

331.443A Restrictions on certain projects.

The term of any indebtedness issued or incurred by a county that will be paid in whole or in part with moneys from the secondary road fund of the counties, the farm-to-market road fund, the county bridge construction fund, or the revitalize Iowa's sound economy fund, or any other moneys that may be allocated from the road use tax fund for use by counties, shall be subject to the provisions of sections [312.2A](#) and [315.4A](#).

[2015 Acts, ch 2, §4, 14](#)

Referred to in [§37.6, 37.27, 232.142, 359.45](#)

331.444 Sale of bonds.

1. The board may sell general obligation bonds at public or private sale in the manner prescribed by [chapter 75](#).

2. General obligation funding or refunding bonds issued for the purposes specified in [section 331.441, subsection 2](#), paragraph "b", subparagraph (7), may be exchanged for the evidences of the legal indebtedness being funded or refunded, or the funding or refunding bonds may be sold in the manner prescribed by [chapter 75](#) and the proceeds applied to the payment of the indebtedness. Funding or refunding bonds may bear interest at the same rate as, or at a higher or lower rate or rates of interest than the indebtedness being funded or refunded.

[C24, 27, 31, 35, 39, [§5278](#); C46, 50, 54, 58, 62, 66, [§346.4](#); C71, 73, 75, 77, 79, 81, [§346.4, 346A.3](#); S81, [§331.444](#); [81 Acts, ch 117, §443](#)]

Referred to in [§37.6, 37.27, 232.142, 359.45](#)

331.445 Categories for general obligation bonds.

The board may issue general obligation bonds pursuant to a resolution adopted at a regular or special meeting by a majority of the total number of supervisors. Each subparagraph of [section 331.441, subsection 2](#), paragraphs "b" and "c", describes a separate category. Separate categories of essential county purposes and of general county purposes may be incorporated in a single notice of intention to institute proceedings for the issuance of bonds, or separate categories may be incorporated in separate notices, and after an opportunity has been provided for filing objections, or after a favorable election has been held, if required, the board may include in a single resolution and sell as a single issue of bonds, any number or combination of essential county purposes or general county purposes. If an essential county purpose is combined with a general county purpose in a single notice of intention to institute proceedings to issue bonds, then the entire issue is subject to the election requirement in [section 331.442](#).

[S81, [§331.445](#); [81 Acts, ch 117, §444](#)]

Referred to in [§37.6, 37.27, 232.142, 331.447, 359.45](#)

331.446 Form and execution — negotiability.

1. As provided by resolution of the board, general obligation bonds may:
 - a. Bear dates.
 - b. Bear interest at rates not exceeding any limitations imposed by [chapter 74A](#).
 - c. Mature in one or more installments.
 - d. Be in either coupon or registered form.
 - e. Carry registration and conversion privileges.
 - f. Be payable as to principal and interest at times and places.
 - g. Be subject to terms of redemption prior to maturity with or without premium.
 - h. Be in one or more denominations.
 - i. Be designated with a brief reference to purpose, or if issued for a combination of purposes, be designated "county purpose bond".

j. Contain other provisions not in conflict with state law.

2. General obligation bonds shall be executed by the chairperson of the board and the auditor. If coupons are attached to the bonds, they shall be executed with the original or facsimile signature of the auditor. A general obligation bond is valid and binding if it bears the signatures of the officers in office on the date of the execution of the bonds, notwithstanding that any or all persons whose signatures appear have ceased to be such officers prior to the delivery of the bonds.

3. General obligation bonds issued pursuant to this part are negotiable instruments.

[C73, §289; C97, S13, §403; C24, 27, 31, 35, 39, §5277; C46, 50, 54, 58, 62, 66, §346.3; C71, 73, §345.16, 346.3, 346A.3; C75, 77, 79, 81, §330.16, 345.16, 346.3, 346A.3; S81, §331.446; [81 Acts, ch 117, §445](#)]

Referred to in [§37.6](#), [37.27](#), [232.142](#), [359.45](#)

331.447 Taxes to pay bonds.

1. 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 331.430](#) except that:

a. The amount estimated and certified to apply on principal and interest for any one year shall not exceed the maximum rate of tax, if any, provided by [this subchapter](#) for the purpose for which the bonds were issued. If general obligation bonds are issued for different categories, as provided in [section 331.445](#), the maximum rate of levies, if any, for each purpose shall apply separately to that portion of the bond issue for that category and the resolution authorizing the bond issue shall clearly set forth the annual debt service requirements with respect to each purpose in sufficient detail to indicate compliance with the rate of tax levy, if any.

b. The amount estimated and certified to apply on principal and interest for any one year may only exceed the statutory rate of levy limit, if any, by the amount that the registered voters of the county have approved at a special election, which may be held at the same time as the general election and may be included in the proposition authorizing the issuance of bonds, if an election on the proposition is necessary, or may be submitted as a separate proposition at the same election or at a different election. Notice of the election shall be given as specified in [section 331.305](#).

(1) If the proposition includes issuing bonds and increasing the levy limit, it shall be in substantially the following form:

Shall the county of, state of Iowa, be authorized to (here state purpose of project) and issue its general obligation bonds in an amount not exceeding the amount of \$..... for that purpose, and be authorized to levy annually a tax not exceeding dollars and cents per thousand dollars of the assessed value of the taxable property within the county to pay the principal of and interest on the bonds?

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

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

2. A statutory or voted tax levy limitation does not limit the source of payment of bonds and interest, but only restricts the amount of bonds which may be issued.

3. For the sole purpose of computing the amount of bonds which may be issued as the result of the application of a statutory or voted tax levy limitation, all interest on the bonds in excess of that accruing in the first twelve months may be excluded from the first annual levy

of taxes, so that the need for including more than one year's interest on the first annual levy of taxes to pay the bonds and interest does not operate to further restrict the amount of bonds which may be issued, and in certifying the annual levies, the first annual levy of taxes shall be sufficient to pay all principal of and interest on the bonds becoming due prior to the next succeeding annual levy and the full amount of the annual levy shall be entered for collection as provided in [chapter 76](#).

[C66, §309.73; C71, 73, §309.73, 346A.3; C75, 77, 79, 81, §309.73, 330.16, 346A.3; S81, §331.447; [81 Acts, ch 117, §446](#); [82 Acts, ch 1104, §48](#)]

[83 Acts, ch 123, §140, 209](#); [95 Acts, ch 67, §53](#); [2009 Acts, ch 2, §2 – 4](#); [2018 Acts, ch 1041, §127](#)

Referred to in [§37.6](#), [37.27](#), [232.142](#), [359.45](#)

331.448 Statute of limitation — powers — conflicts.

1. An action shall not be brought which questions the legality of general obligation bonds or the power of the county to issue the bonds or the effectiveness of any proceedings relating to the authorization and issuance of the bonds from and after sixty days from the time the bonds are ordered issued by the county.

2. The enumeration in this part of specified powers and functions is not a limitation of the powers of counties, but this part and the procedures prescribed for exercising the powers and functions enumerated in this part control in the event of a conflict with any other law.

[S81, §331.448; [81 Acts, ch 117, §447](#)]

Referred to in [§37.6](#), [37.27](#), [232.142](#), [359.45](#)

331.449 Prior projects preserved.

Projects and proceedings for the issuance of general obligation bonds commenced before July 1, 1981, may be consummated and completed as required or permitted by any statute amended or repealed by [1981 Iowa Acts, ch. 117](#), as though the repeal or amendment had not occurred, and the rights, duties, and interests following from such projects and proceedings remain valid and enforceable. Projects commenced prior to July 1, 1981, may be financed by the issuance of general obligation bonds under any such amended or repealed law or by the issuance of general obligation bonds under [this part](#). For the purposes of [this section](#), commencement of a project includes but is not limited to action taken by the board or an authorized officer to fix a date for a hearing in connection with any part of the project, and commencement of proceedings for the issuance of general obligation bonds includes but is not limited to action taken by the board to fix a date for either a hearing or a sale in connection with any part of the general obligation bonds, or to order any part thereof to be issued.

[S81, §331.449; [81 Acts, ch 117, §448](#)]

[2011 Acts, ch 34, §86](#); [2014 Acts, ch 1026, §143](#)

Referred to in [§37.6](#), [37.27](#), [232.142](#), [359.45](#)

331.450 through 331.460 Reserved.

PART 4

REVENUE BONDS

Referred to in [§145A.20](#), [331.552](#), [347A.3](#)

331.461 Definitions.

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

1. “*Combined county enterprise*” means two or more county enterprises combined and operated as a single enterprise.

2. “*County enterprise*” means any of the following:

a. Airports and airport systems.

b. Works and facilities useful and necessary for the collection, treatment, purification, and disposal in a sanitary manner of the liquid and solid waste, sewage, and industrial waste of the county, including sanitary disposal projects as defined in [section 455B.301](#)

and sanitary sewage systems, and including the acquisition, establishment, construction, purchase, equipment, improvement, extension, operation, maintenance, reconstruction, and repair of the works and facilities within or without the limits of the county, and including works and facilities to be jointly used by the county and other political subdivisions.

c. Swimming pools and golf courses, including their acquisition, establishment, construction, purchase, equipment, improvement, extension, operation, maintenance, reconstruction, and repair.

d. The equipment, enlargement, and improvement of a county public hospital previously established and operating under [chapter 347](#), including acquisition of the necessary lands, rights-of-way, and other property, subject to approval by the board of hospital trustees. However, notice of the proposed bond issue shall be published at least once each week for two consecutive weeks and if, within thirty days following the date of the first publication, a petition requesting an election on the proposal and signed by eligible electors of the county equal to at least twenty percent of the votes cast at the preceding election for governor is filed with the county auditor, the proposal is subject to the election requirements in [section 331.442, subsections 2, 3, and 4](#), for general county purpose bonds. Bonds issued under this paragraph shall mature in not more than thirty years from date of issuance.

e. In a county with a population of less than one hundred fifty thousand, a county hospital established under [chapter 37](#) or [347A](#), including its acquisition, construction, equipment, enlargement, and improvement, and including necessary lands, rights-of-way, and other property. However, bonds issued under this paragraph shall mature in not more than thirty years from date of issuance, and are subject to the notice and election requirements of bonds issued under paragraph “d”.

f. A waterworks or single benefited water district under [section 357.35](#), including land, easements, rights-of-way, fixtures, equipment, accessories, improvements, appurtenances, and other property necessary or useful for the operation of the waterworks or district.

g. Housing for persons who are elderly or persons with disabilities.

3. “Gross revenue” means all income and receipts derived from the operation of a county enterprise or combined county enterprise.

4. “Net revenues” means gross revenues less operating expenses.

5. “Operating expense” means salaries, wages, cost of maintenance and operation, materials, supplies, insurance, and all other items normally included under recognized accounting practices, but does not include allowances for depreciation in the value of physical property.

6. “Pledge order” means a promise to pay out of the net revenues of a county enterprise or combined county enterprise, which is delivered to the contractors or other persons in payment of all or part of the cost of the project.

7. “Project” means the acquisition, construction, reconstruction, extending, remodeling, improving, repairing, and equipping of all or part of a county enterprise or combined county enterprise within or without the boundaries of the county.

8. “Rates” means rates, fees, tolls, rentals, and charges for the use of or service provided by a county enterprise or combined county enterprise.

9. “Revenue bond” means a negotiable bond issued by a county and payable from the net revenues of a county enterprise or combined county enterprise.

[S81, §331.461; [81 Acts, ch 117, §460](#); [82 Acts, ch 1104, §49](#)]

2a. [C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §330.14; S81, §331.461(1); [81 Acts, ch 117, §460](#)]

b. [C35, §6066-f1, -f5, -f8; C39, [§6066.24 – 6066.32](#); C46, 50, 54, 58, §394.1, 394.5 – 394.9; C62, 66, 71, 73, §394.1, 394.5 – 394.9, 394.12; C75, 77, §332.44; C79, 81, §332.44, 332.52; S81, §331.461(1); [81 Acts, ch 117, §460](#)]

c. [C35, §6066-f1, 6066-f3, 6066-f8; C39, [§6066.24, 6066.26, 6066.29 – 6066.32](#); C46, 50, 54, 58, 62, 66, §394.1, 394.3, 394.6 – 394.9; C71, 73, §394.1, 394.3, 394.6 – 394.9, 394.13; C75, 77, 79, 81, §332.44; S81, §331.461(1); [81 Acts, ch 117, §460](#)]

d. [C73, 75, 77, 79, 81, §347.27; S81, §331.461(1); [81 Acts, ch 117, §460](#)]

e. [C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §347A.1 – 347A.4; S81, §331.461(1); [81 Acts, ch 117, §460](#)]

f. [C79, 81, §332.52; S81, §331.461(1); 81 Acts, ch 117, §460; 82 Acts, ch 1219, §2]
 1, 3 – 9. [S81, §331.461(2 – 9); 81 Acts, ch 117, §460]
 99 Acts, ch 76, §1, 2; 2001 Acts, ch 56, §24; 2004 Acts, ch 1072, §7; 2005 Acts, ch 37, §5;
 2010 Acts, ch 1079, §13

Referred to in §6B.2D, 23A.2, 331.465, 347.7, 347A.1, 357.35, 358.25

331.462 County enterprises — combined county enterprises.

1. A county which proposes to establish, own, acquire by purchase, condemnation, or otherwise, lease, sell, construct, reconstruct, extend, remodel, improve, repair, equip, maintain and operate within or without its corporate limits a county enterprise or combined county enterprise financed by revenue bonds shall do so in accordance with this part.

2. If a combined county enterprise is dissolved, each county enterprise which was a part of the combined county enterprise shall continue in existence as a separate county enterprise until it is abandoned by the board.

3. A combined county enterprise may be established, but if there are obligations outstanding which by their terms are payable from the revenues of any county enterprise involved, the obligations shall be assumed by the board subject to all terms established at the time of the original issue, or refunded through the issuance of revenue bonds of the combined county enterprise as a part of the procedure for the establishment of the combined county enterprise, or funds sufficient to pay the principal of and all interest and premium, if any, on the outstanding obligations at and prior to maturity shall be set aside and pledged for that purpose. Revenues earmarked for payment of the obligations shall be handled by the board in the same manner as they were handled for the county enterprise involved. A county enterprise shall not be abandoned and a combined county enterprise shall not be dissolved so long as there are obligations outstanding which by their terms are payable from the revenues of the county enterprise or combined county enterprise unless funds sufficient to pay the principal of and all interest and premium, if any, on the outstanding obligations at and prior to maturity have been set aside and pledged for that purpose.

[S81, §331.462; 81 Acts, ch 117, §461]

Referred to in §28M.3, 358.25

331.463 Procedure for financing.

1. a. The board may carry out projects, borrow money, and issue revenue bonds and pledge orders to pay all or part of the cost of projects, the revenue bonds and pledge orders to be payable solely out of the net revenues of the county enterprise or combined county enterprise involved in the project. The cost of a project includes the construction contracts, interest upon the revenue bonds and pledge orders during the period or estimated period of construction and for twelve months thereafter, or for twelve months after the acquisition date, reserve funds as the board deems advisable in connection with the project and the issuance of revenue bonds and pledge orders, and the costs of engineering, architectural, technical and legal services, preliminary reports, surveys, property valuations, estimates, plans, specifications, notices, acquisition of real and personal property, consequential damages or costs, easements, rights-of-way, supervision, inspection, testing, publications, printing and sale of bonds and provisions for contingencies. The board may sell revenue bonds or pledge orders at public or private sale in the manner prescribed by [chapter 75](#) and may deliver revenue bonds and pledge orders to the contractors, sellers, and other persons furnishing materials and services constituting a part of the cost of the project in payment therefor.

b. The board may deliver its revenue bonds to the federal government or any agency thereof which has loaned the county money for sanitary or solid waste projects, water projects, or other projects, for which the government has a loan program.

2. The board may issue revenue bonds to refund revenue bonds, pledge orders, and other obligations which are by their terms payable from the net revenues of the same county enterprise or combined county enterprise, or from a county enterprise comprising a part of the combined county enterprise, at lower, the same, or higher rates of interest. A county may sell refunding revenue bonds at public or private sale in the manner prescribed by [chapter 75](#) and apply the proceeds to the payment of the obligations being refunded, and

may exchange refunding revenue bonds in payment and discharge of the obligations being refunded. The principal amount of refunding revenue bonds may exceed the principal amount of the obligations being refunded to the extent necessary to pay any premium due on the call of the obligations being refunded and to fund interest accrued and to accrue on the obligations being refunded.

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

[S81, §331.463; [81 Acts, ch 117, §462](#); [82 Acts, ch 1104, §50](#)]

[2010 Acts, ch 1061, §180](#)

Referred to in [§28M.3, 358.25](#)

331.464 Revenue bonds.

1. The board may issue revenue bonds pursuant to a resolution adopted at a regular or special meeting by a majority of the total number of members of the board.

2. Before the board institutes proceedings for the issuance of revenue bonds, it shall fix a time and place of meeting at which it proposes to take action, and give notice by publication in the manner directed in [section 331.305](#). The notice must include a statement of the time and place of the meeting, the maximum amount of the proposed revenue bonds, the purpose for which the revenue bonds will be issued, and the county enterprise or combined county enterprise whose net revenues will be used to pay the revenue bonds and interest thereon. 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 the meeting or a date to which it is adjourned, may take additional action for the issuance of the bonds or abandon the proposal to issue bonds. Any resident or property owner of the county may appeal a decision of the board to take additional action to the district court of the county within fifteen days after the additional action is taken, but the additional action of the board is final and conclusive unless the court finds that the board exceeded its authority. The provisions of [this subsection](#) with respect to notice, hearing, and appeal are in lieu of those contained in any other law.

3. Revenue bonds may bear dates, bear interest at rates not exceeding those permitted by [chapter 74A](#), mature in one or more installments, be in either coupon or registered form, carry registration and conversion privileges, be payable as to principal and interest at times and places, be subject to terms of redemption prior to maturity with or without premium, and be in one or more denominations, all as provided by the resolution of the board authorizing their issuance. The resolution may also prescribe additional provisions, terms, conditions, and covenants which the board deems advisable, consistent with this part, including provisions for creating and maintaining reserve funds, the issuance of additional revenue bonds ranking on a parity with such revenue bonds and additional revenue bonds junior and subordinate to such revenue bonds, and that such revenue bonds shall rank on a parity with or be junior and subordinate to any revenue bonds which may be then outstanding. Revenue bonds are a contract between the county and holders and the resolution is a part of the contract.

4. Revenue bonds shall be executed by the chairperson of the board and the auditor. If coupons are attached to the revenue bonds, they shall be executed with the original or facsimile signature of the auditor. A revenue bond is valid and binding for all purposes if it bears the signatures of the officers in office on the date of the execution of the bonds notwithstanding that any or all persons whose signatures appear have ceased to be such officers prior to the delivery of the bonds. The issuance of revenue bonds shall be recorded

in the office of the treasurer, and a certificate of the recording by the treasurer shall be printed on the back of each revenue bond.

5. Revenue bonds, pledge orders and warrants issued under this part are negotiable instruments.

6. The board may issue pledge orders pursuant to a resolution adopted by a majority of the total number of supervisors, at a regular or special meeting, ordering their issuance and delivery in payment for all or part of the cost of a project. Pledge orders may bear interest at rates not exceeding those permitted by [chapter 74A](#).

7. The physical properties of a county enterprise or combined county enterprise shall not be pledged or mortgaged to secure the payment of revenue bonds or pledge orders or the interest thereon.

[S81, §331.464; [81 Acts, ch 117, §463](#)]

Referred to in [§28M.3, 331.301, 331.402, 358.25](#)

331.465 Rates for proprietary functions.

1. The board may establish, impose, adjust, and provide for the collection of rates to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of the county enterprise or combined county enterprise and, if revenue bonds or pledge orders are issued and outstanding under this part, shall establish, impose, adjust, and provide for the collection of rates to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of the county enterprise or combined county enterprise, and to leave a balance of net revenues sufficient at all times to pay the principal of and interest on the revenue bonds and pledge orders as they become due and to maintain a reasonable reserve for the payment of the principal and interest, and a sufficient portion of net revenues shall be pledged for that purpose. Rates shall be established by ordinance. Rates or charges for the services of a county enterprise defined in [section 331.461, subsection 2](#), paragraph “b”, if not paid as provided by ordinance, constitute a lien upon the premises served and may be certified to the county treasurer and collected in the same manner as taxes. The treasurer may charge five dollars for each lien certified as an administrative expense, which amount shall be added to the amount of the lien to be collected at the time of payment of the assessment from the payor and credited to the county general fund.

2. The board may:

a. By ordinance establish, impose, adjust and provide for the collection of charges for connection to a county enterprise or combined county enterprise.

b. Contract for the use of or services provided by a county enterprise or combined county enterprise with persons whose type or quantity of use or service is unusual.

c. Lease for a period not to exceed fifteen years all or part of a county enterprise or combined county enterprise, if the lease will not reduce the net revenues to be produced by the county enterprise or combined county enterprise.

d. Contract for a period not to exceed forty years with other governmental bodies for the use of or the services provided by the county enterprise or combined county enterprise on a wholesale basis.

e. Contract for a period not to exceed forty years with persons including but not limited to other governmental bodies for the purchase or sale of water.

[S81, §331.465; [81 Acts, ch 117, §464](#)]

[93 Acts, ch 73, §1](#)

Referred to in [§28M.3, 358.25, 445.1](#)

Collection of taxes, see [chapter 445](#)

331.466 Records — accounts — funds.

1. The governing body of each county enterprise or combined county enterprise operated on a revenue producing basis shall maintain a proper system of books, records and accounts.

2. The gross revenues of each county enterprise or combined county enterprise shall be deposited with the treasurer and kept by the treasurer in a separate account apart from the other funds of the county and from each other. The treasurer shall apply the gross revenues of each county enterprise or combined county enterprise only as ordered by the board and in strict compliance with the orders, including the provisions, terms, conditions and covenants

of any and all resolutions of the board pursuant to which revenue bonds or pledge orders are issued and outstanding.

[S81, §331.466; [81 Acts, ch 117, §465](#)]

Referred to in [§28M.3, 358.25](#)

331.467 Pledge — payment — remedy.

1. The pledge of any net revenues of a county enterprise or combined county enterprise is valid and effective as to all persons including but not limited to other governmental bodies when it becomes valid and effective between the county and the holders of the revenue bonds or pledge orders.

2. Revenue bonds and pledge orders are payable both as to principal and interest solely out of the portion of the net revenues of the county enterprise or combined county enterprise pledged to their payment and are not a debt of or charge against the county within the meaning of any constitutional or statutory debt limitation provision.

3. The sole remedy for a breach or default of a term of a revenue bond or pledge order is a proceeding in law or in equity by suit, action, or mandamus to enforce and compel performance of the duties required by this part and of the terms of the resolution authorizing the issuance of the revenue bonds or pledge orders, or to obtain the appointment of a receiver to take possession of and operate the county enterprise or combined county enterprise, and to perform the duties required by this part and the terms of the resolution authorizing the issuance of the revenue bonds or pledge orders.

[S81, §331.467; [81 Acts, ch 117, §466](#)]

Referred to in [§28M.3, 358.25](#)

331.468 Funds — payments.

1. If a county enterprise or combined county enterprise has on hand surplus funds, after making all deposits into all funds required by the terms, covenants, conditions, and provisions of outstanding revenue bonds, pledge orders, and other obligations which are payable from the revenues of the county enterprise or combined county enterprise and after complying with all of the requirements, terms, covenants, conditions and provisions of the proceedings and resolutions pursuant to which revenue bonds, pledge orders, and other obligations are issued, the board may transfer the surplus funds to any other fund of the county in accordance with applicable law, provided that a transfer shall not be made if it conflicts with any of the requirements, terms, covenants, conditions, or provisions of any resolution authorizing the issuance of revenue bonds, pledge orders, or other obligations which are payable from the revenues of the county enterprise or combined county enterprise which are then outstanding.

2. This part does not prohibit or prevent the board from using funds derived from the issuance of general obligation bonds, the levy of special assessments and the issuance of special assessment bonds, and any other source which may be properly used for such purpose, to pay a part of the cost of a project.

3. The county shall pay for the use of or the services provided by the county enterprise or combined county enterprise as any other customer, except that the county may pay for use or service at a reduced rate or receive free use or service so long as the county complies with the provisions, terms, conditions and covenants of all resolutions pursuant to which revenue bonds or pledge orders are issued and outstanding.

[S81, §331.468; [81 Acts, ch 117, §467](#)]

Referred to in [§28M.3, 358.25](#)

331.469 Statute of limitation — powers — conflicts.

1. An action shall not be brought which questions the legality of revenue bonds, the power of the board to issue revenue bonds, or the effectiveness of any proceedings relating to the authorization and issuance of revenue bonds, from and after sixty days from the time the bonds are ordered issued by the board.

2. The enumeration in this part of specified powers and functions is not a limitation of

the powers of counties, but this part and the procedures prescribed for exercising the powers and functions enumerated in this part control in the event of a conflict with any other law.

[S81, §331.469; [81 Acts, ch 117, §468](#)]

Referred to in [§28M.3, 358.25](#)

331.470 Prior projects preserved.

Projects and proceedings for the issuance of revenue bonds, pledge orders, and other temporary obligations, commenced before July 1, 1981, may be completed as required or permitted by any statute amended or repealed by [1981 Iowa Acts, ch. 117](#), as though the amendment or repeal had not occurred, and the rights, duties, and interests resulting from the projects and proceedings remain valid and enforceable. Projects commenced prior to July 1, 1981, may be financed by the issuance of revenue bonds, pledge orders, and other temporary obligations under any such amended or repealed law or by the issuance of revenue bonds and pledge orders under this part. For purposes of [this section](#), commencement of a project includes but is not limited to action taken by the board or an authorized officer to fix a date for either a hearing or an election in connection with any part of the project, and commencement of proceedings for the issuance of revenue bonds, pledge orders, and other temporary obligations includes but is not limited to action taken by the board to fix a date for either a hearing or a sale in connection with any part of such revenue bonds, pledge orders, or other temporary obligations or to order any part thereof to be issued.

[S81, §331.470; [81 Acts, ch 117, §469](#)]

[2011 Acts, ch 34, §87](#); [2014 Acts, ch 1026, §143](#)

Referred to in [§358.25](#)

331.471 County enterprise commissions.

1. As used in [this section](#), “*commission*” means a commission established under [this section](#) to manage a county enterprise or combined county enterprise. Upon receipt of a valid petition as defined in [section 331.306](#) requesting that a proposal for establishment or discontinuance of a commission be submitted to the voters, or upon its own motion, the board shall submit the proposal at the next general election or at an election which includes a proposal to establish, acquire, lease, or dispose of the county enterprise or combined county enterprise.

2. A proposal for the establishment of a county enterprise commission shall specify a commission of either three or five members. If a majority of those voting approves the proposal, the board shall proceed as proposed. If a majority of those voting does not approve the proposal, the same or a similar proposal shall not be submitted to the voters of the county and the board shall not establish a commission for the same purpose for at least four years from the date of the election at which the proposal was defeated.

3. If a proposal to discontinue a commission receives a favorable majority vote, the commission is dissolved at the time provided in the proposal and shall turn over to the board the management of the county enterprise or combined county enterprise and all property relating to it.

4. If a proposal to establish a commission receives a favorable majority vote, the commission is established at the time provided in the proposal. The board shall appoint the commission members, as provided in the proposal and [this section](#). The board shall provide by resolution for staggered six-year terms for and shall set the compensation of commission members.

5. A commission member appointed to fill a vacancy occurring by reason other than the expiration of a term is appointed for the balance of the unexpired term.

6. The title of a commission shall be appropriate to the county enterprise or combined county enterprise administered by the commission. A commission may be a party to legal action. A commission may exercise all powers of the board in relation to the county enterprise or combined county enterprise it administers, with the following exceptions:

a. A commission shall not certify taxes to be levied, pass ordinances or amendments, or issue general obligation bonds.

b. The title to all property of a county enterprise or combined county enterprise shall be

held in the name of the county, but the commission has all the powers and authorities of the board with respect to the acquisition by purchase, condemnation or otherwise, lease, sale or other disposition of the property, and the management, control and operation of the property, subject to the requirements, terms, covenants, conditions and provisions of any resolutions authorizing the issuance of revenue bonds, pledge orders, or other obligations which are payable from the revenues of the county enterprise or combined county enterprise, and which are then outstanding.

c. A commission shall make to the board a detailed annual report, including a complete financial statement.

d. Immediately following a regular or special meeting of a commission, the secretary of the commission shall prepare a condensed statement of the proceedings of the commission and cause the statement to be published as provided in [section 331.305](#). The statement shall include a list of all claims allowed, showing the name of the person or firm making the claim, the reason for the claim, and the amount of the claim. If the reason for the claims is the same, two or more claims made by the same vendor, supplier, or claimant may be consolidated if the number of claims consolidated and the total consolidated claim amount are listed in the statement. However, the commission shall provide at its office upon request an unconsolidated list of all claims allowed. Salary claims must show the gross amount of the claim except that salaries paid to persons regularly employed by the commission, for services regularly performed by the persons shall be published once annually showing the gross amount of the salary. In counties having more than one hundred fifty thousand population the commission shall each month prepare in pamphlet form the statement required in this paragraph for the preceding month, and furnish copies to the public library, the daily and official newspapers of the county, the auditor, and to persons who apply at the office of the secretary, and the pamphlet shall constitute publication as required. Failure by the secretary to make publication is a simple misdemeanor.

7. A commission shall control tax revenues allocated to the county enterprise or combined county enterprise it administers and all moneys derived from the operation of the county enterprise or combined county enterprise, the sale of its property, interest on investments, or from any other source related to the county enterprise or combined county enterprise.

8. All moneys received by the commission shall be held by the county treasurer in a separate fund, with a separate account or accounts for each county enterprise or combined county enterprise. Moneys may be paid out of each account only at the direction of the appropriate commission.

9. A commission is subject to [section 331.341, subsections 1, 2, 4 and 5](#), and [section 331.342](#), in contracting for public improvements.

[S81, §331.471; [81 Acts, ch 117, §470](#)]

[83 Acts, ch 42, §1](#); [2006 Acts, ch 1018, §3](#)

Referred to in [§331.321](#)

331.472 through 331.475 Reserved.

PART 5

CURRENT AND NONCURRENT DEBT

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.

[83 Acts, ch 123, §23, 209](#)

Referred to in [§331.437](#)

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.

[83 Acts, ch 123, §24, 209](#)

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 and capital improvements 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.

[83 Acts, ch 123, §25, 209; 87 Acts, ch 161, §1](#)

Referred to in [§331.476, 331.479](#)

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.

[83 Acts, ch 123, §26, 209](#)

Referred to in [§331.478](#)

331.480 through 331.484 Reserved.

PART 6
SPECIAL ASSESSMENT DISTRICTS

331.485 Definitions.

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

1. “Cost” means cost as defined in [section 384.37](#).
 2. “County special assessment district” means the area of a county outside of cities within boundaries established by the board of supervisors for the purpose of assessment of the cost of a public improvement.
 3. “District” means a joint special assessment district, and a county special assessment district.
 4. “Joint special assessment district” means a district defined by a county and one or more other counties or one or more cities within the county or within an adjacent county pursuant to an agreement entered into by the county and one or more other counties or cities in accordance with [chapter 28E](#) and this part with respect to public improvements which the parties to the agreement determine benefit the property located in the cities and the designated area of the counties outside of cities, which are parties to the agreement.
 5. “Public improvement” means public improvement as defined in [section 384.37](#).
- [90 Acts, ch 1115, §1](#)

331.486 Assessment of costs of public improvements.

A county may assess to property within a county special assessment district the cost of construction and repair of public improvements benefiting the district and may assess to property within a joint special assessment district the cost of construction and repair of public improvements benefiting the district. A county may construct and assess the cost of public improvements within a district in the same manner as a city may proceed under [chapter 384, subchapter IV](#), and [chapter 384, subchapter IV](#), applies to counties with respect to public improvements, the assessment of their costs, and the issuance of bonds for the public improvements. A county may contract for a public improvement benefiting a district under this part pursuant to [subchapter III, part 3, of this chapter](#).

[90 Acts, ch 1115, §2; 92 Acts, ch 1073, §5; 2018 Acts, ch 1041, §123, 127](#)

331.487 Special assessment bonds for public improvements.

A county may issue special assessment bonds in anticipation of the collection of special assessments for the cost of public improvements benefiting a district in the same manner as provided for cities under [chapter 384, subchapter IV](#).

[90 Acts, ch 1115, §3; 2018 Acts, ch 1041, §127](#)

331.488 Joint agreements for public improvements.

An agreement entered into between a county and a city or another county in accordance with [chapter 28E](#) with respect to a public improvement may include, but is not limited to, the following:

1. The sharing of the total cost of the public improvement among all parties to the agreement.
2. The amount of total assessments against private property within each city and within the area of each county outside a city included within the district.
3. The method of specially assessing and determining benefits.
4. The amount of funds, if any, to be contributed by each city and each county to the project other than special assessments.
5. The rates to be established and imposed upon property within the district to pay the expenses of operation and maintenance of the public improvements.
6. The reduction of the county’s debt service tax levy rate against property within a city which is a party to the joint agreement.

[90 Acts, ch 1115, §4](#)

331.489 Rates and charges relating to public improvements.

A county which has created a district for a public improvement and, to the extent provided in the agreement creating a joint special assessment district, each county or city which is a party to the agreement, may establish, impose, adjust, and provide for the collection of rates and charges to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of a public improvement, against property within the district and, where appropriate, establish, impose, adjust, and provide for the collection of charges for connection to a public improvement. The rates and charges must be established by ordinance of the governing body of the county or the city imposing the rates or charges. The rates and charges established as provided in [this section](#), if not paid as provided by the ordinance of the governing body, are a lien upon the premises served or benefited by the public improvement and may be certified to the county treasurer and collected in the same manner as property taxes.

[90 Acts, ch 1115, §5](#); [93 Acts, ch 73, §2](#)

Referred to in [§445.1](#)

Collection of taxes, see [chapter 445](#)

331.490 Cities subject to debt service tax levy — rates.

1. If a county and city have entered into an agreement to create a joint special assessment district and issue county general obligation bonds to fund the costs of a public improvement benefiting that district, the county's debt service tax levy for the county general obligation bonds shall not be levied against property located in any city except a city which has entered into the agreement.

2. Counties and cities entering into an agreement for a joint special assessment district may provide in the agreement for a different rate of the county's debt service tax levy against property in areas of the county outside a city and property within the cities.

[90 Acts, ch 1115, §6](#)

331.491 Authority.

The authority of a county or a city under this part with respect to districts and the financing of public improvements is in addition to any other authority of a county or city to contract and levy special assessments and issue bonds to fund the costs.

[90 Acts, ch 1115, §7](#)

331.492 through 331.500 Reserved.

SUBCHAPTER V

COUNTY OFFICERS

PART 1

COUNTY AUDITOR

331.501 Office of county auditor.

1. The office of auditor is an elective office except that if a vacancy occurs in the office, a successor shall be elected or appointed to the unexpired term as provided in [chapter 69](#).

2. A person elected or appointed to the office of auditor shall qualify by taking the oath of office as provided in [section 63.10](#) and giving bond as provided in [section 64.8](#).

3. The term of office of the auditor is four years.

[C73, §589; C97, S13, §1072; C24, 27, 31, 35, 39, §520; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §39.17; S81, §331.501; [81 Acts, ch 117, §500](#)]

[2010 Acts, ch 1033, §45](#)

331.502 General duties.

The auditor shall:

1. Have general custody and control of the courthouse, subject to the direction of the board.
2. Provide, upon request and payment of the legal fee, a certified copy of any record or account kept in the auditor's office.
3. Carry out duties relating to the administration of local governmental budgets as provided in [chapter 24](#) and [section 384.19](#).
4. Report the approval of the bond of a public officer approved by the auditor on behalf of the board as provided in [section 64.21](#).
5. Have custody of the official bonds of county and township officers as provided in [section 64.23](#).
6. Take temporary possession of the office and all official books and papers in the office of treasurer when a vacancy occurs and hold the office, books, and records until a successor qualifies as provided in [section 69.3](#). The auditor shall also serve temporarily as the recorder if a vacancy occurs in that office and, if there is no chief deputy assessor, act temporarily as the assessor as provided in [section 441.8](#).
7. Serve as a member of an appointment board to fill a vacancy in the membership of the board as provided in [section 69.8, subsection 4](#).
8. Notify the chairperson of the county agricultural extension education council when the bond of the council treasurer has been filed as provided in [section 176A.14](#).
9. Attest to anticipatory warrants issued by the board for the operation of a county limestone quarry as provided in [section 353.7](#).
10. Collect the costs relating to the treatment and care of private patients at the state psychiatric hospital as provided in [sections 225.23, 225.24, and 225.35](#).
11. Carry out duties relating to the hospitalization and support of persons with mental illness as provided in [sections 230.11 and 230.15](#).
12. Issue warrants and maintain a permanent record of persons receiving veteran assistance as provided in [section 35B.10](#).
13. Make available to schools, voting equipment or sample ballots for instructional purposes as provided in [section 280.9A](#).
14. Order the treasurer to transfer tuition payments from the account of the debtor school corporation to the creditor school corporation as provided in [section 282.21](#).
15. Order the treasurer to transfer transportation service fees from the account of the debtor school corporation to the creditor school corporation as provided in [section 285.1, subsection 13](#).
16. Apportion school taxes, rents, and other money dedicated for public school purposes as provided in [section 298.11](#).
17. Carry out duties relating to school lands and funds as provided in [chapter 257B](#).
18. Carry out duties relating to the establishment, alteration, and vacation of public highways as provided in [sections 306.21, 306.25, 306.29, 306.30, 306.37, and 306.40](#).
19. Carry out duties relating to the establishment and maintenance of secondary roads as provided in [chapter 309](#).
20. Collect costs incurred by the county weed commissioner as provided in [section 317.21](#).
21. Maintain a file of certificates of appointment issued by county officers as provided in [section 331.903](#).
22. Furnish information and statistics requested by the governor or the general assembly as provided in [section 331.901, subsection 1](#).
23. Carry out duties relating to the organization, expansion, reduction, or dissolution of a rural water district as provided in [chapter 357A](#).
24. Carry out duties related to posting financial information of a township as provided in [sections 359.23 and 359.49](#).
25. Acknowledge the receipt of funds refunded by the state as provided in [section 12B.18](#).
26. Be responsible for all public money collected or received by the auditor's office. The money shall be deposited in a bank approved by the board as provided in [chapter 12C](#).
27. Carry out duties relating to the establishment and management of levee and drainage districts as provided in [chapter 468, subchapter I, parts 1 through 5, chapter 468, subchapter II, parts 1, 3, and 6, and chapter 468, subchapters III and V](#).

28. Serve as a trustee for funds of a cemetery association as provided in [section 523I.505](#).
29. Notify the state department of transportation of claims filed for improvements on public roads payable from the primary road fund as provided in [section 573.24](#).
30. Certify to the clerk of the district court the names, addresses, and expiration date of the terms of office of persons appointed to the county judicial magistrate appointing commission as provided in [section 602.6503](#).
31. Destroy outdated records as ordered by the board.
32. Designate newspapers in which official notices of the auditor's office shall be published as provided in [section 618.7](#).
33. Carry out duties relating to lost property as provided in [sections 556F.2, 556F.4, 556F.7, 556F.10, and 556F.16](#).
34. For payment of a permanent school fund mortgage, acknowledge satisfaction of the mortgage by execution of a written instrument referring to the mortgage as provided in [section 655.1](#).
35. Receive and record in a book kept for that purpose, moneys recovered from a person willfully committing waste or trespass on real estate as provided in [section 658.10](#).
36. Have the authority to audit, at the auditor's discretion, the financial condition and transactions of all county funds and accounts for compliance with state and federal law.
37. Carry out other duties required by law and duties assigned pursuant to [section 331.323](#) or [331.610](#).
 1. [C73, §323; C97, §473; C24, 27, 31, 35, 39, **§5141**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.1(8); S81, §331.502(1); [81 Acts, ch 117, §501](#)]
 2. [R60, C73, §320; C97, §470; C24, 27, 31, 35, 39, **§5141**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.1(7); S81, §331.502(2); [81 Acts, ch 117, §501](#)]
 - 3 – 7. [S81, §331.502(3 – 7); [81 Acts, ch 117, §501](#)]
 8. [C97, §497; C24, 27, 31, 35, 39, **§5170**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.1; S81, §331.502(8); [81 Acts, ch 117, §501](#)]
 - 9 – 49. [S81, §331.502(9 – 52); [81 Acts, ch 117, §501](#); [82 Acts, ch 1104, §51, 52](#)]
 - 83 Acts, ch 101, §77; 83 Acts, ch 185, §29, 62; 83 Acts, ch 186, §10080 – 10083, 10201; 86 Acts, ch 1108, §2, 3; 86 Acts, ch 1155, §4; 87 Acts, ch 115, §53; 87 Acts, ch 227, §27; 88 Acts, ch 1158, §69; 88 Acts, ch 1262, §7; 93 Acts, ch 148, §1; 94 Acts, ch 1173, §21, 22; 96 Acts, ch 1129, §113; 98 Acts, ch 1107, §9; 2000 Acts, ch 1117, §21; 2003 Acts, ch 35, §42, 49; 2003 Acts, ch 145, §251; 2005 Acts, ch 128, §2; 2005 Acts, ch 167, §54, 66; 2009 Acts, ch 57, §88; 2012 Acts, ch 1019, §124; 2012 Acts, ch 1113, §18; 2012 Acts, ch 1120, §127, 130; 2013 Acts, ch 135, §58; 2014 Acts, ch 1116, §52, 53; 2017 Acts, ch 133, §2; 2018 Acts, ch 1137, §27; 2020 Acts, ch 1045, §22; 2021 Acts, ch 80, §205; 2024 Acts, ch 1161, §117, 118, 137
 - 2024 strike of subsection 10 effective July 1, 2025; 2024 Acts, ch 1161, §137
 - 2024 amendment to subsection 12 effective July 1, 2025; 2024 Acts, ch 1161, §137
 - Subsection 10 stricken and former subsection 11 renumbered as 10
 - Subsection 12 amended and renumbered as 11
 - Former subsections 13 – 38 renumbered as 12 – 37

331.503 General powers.

The auditor may:

1. Administer oaths and take affirmations on matters relating to the business of the office of auditor.
2. Subject to requirements of [section 331.903](#), appoint and remove deputies, clerks and assistants. If a deputy auditor is not appointed and the requirements of office require the temporary employment of assistants, the auditor shall file a bill for the services with the board at its next meeting. The board shall allow reasonable compensation for the temporary appointees.

[C51, §411; R60, §642; C73, §766; C97, §481; SS15, §481; C24, 27, 31, 35, 39, **§5238, 5240, 5244**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §341.1, 341.3, 341.8; S81, §331.503; [81 Acts, ch 117, §502](#)]

Referred to in [§331.903](#)

331.504 Duties as clerk to the board.

The auditor shall:

1. Record the proceedings of the board. The minutes of the board shall include a record of all actions taken and the complete text of the motions, resolutions, amendments, and ordinances adopted by the board. Upon the request of a supervisor present at a meeting, the minutes shall include a record of the vote of each supervisor on any question before the board.

2. Maintain the books and records required to be kept by the board under [section 331.303](#).

3. Sign all orders issued by the board for the payment of money.

4. Record the reports of the treasurer of the receipts and disbursements of the county.

5. Maintain a file of all accounts acted upon by the board with the board's action on each account. If the board allows an expenditure from an account, the auditor shall indicate the amount of expenditure and the bill or claim for which the expenditure is allowed.

6. Furnish a copy of the proceedings of the board required to be published as provided in [section 349.18](#).

7. Number each claim consecutively in the order of filing and enter the claim in the claim register alphabetically by the name of the claimant and including the date of filing, the number of the claim and its general nature, the action of the board, and if allowed, the fund from which the claim is paid. A record of the claims allowed at each session of the board shall be included in the minute book by reference to the numbers of the claims as entered in the claim register.

8. File for presentation to the board all unliquidated claims against the county and all claims for fees or compensation, except salaries fixed by state law. The claims, before being audited or paid, shall be itemized to clearly show the basis of the claim and whether for property sold or furnished for services rendered or for another purpose. An action shall not be brought against the county relating to a claim until the claim is filed as provided in [this subsection](#) and the payment refused or neglected.

[R60, §319; C73, §320, 2610, 3843; C97, §470, 1300, 3528; C24, 27, 31, 35, 39, §5123, 5124, 5141; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.1(1 – 6), 331.20, 331.21; S81, §331.504; [81 Acts, ch 117, §503](#)]

[83 Acts, ch 29, §1](#)

Referred to in [§331.211](#)

331.505 Duties relating to elections.

The auditor shall:

1. Serve as county commissioner of elections as provided in [chapter 47](#).

2. Conduct all elections held within the county.

3. Serve as a member of a board to hear and decide objections made to a certification of nomination as provided in [section 44.7](#).

4. Serve as county commissioner of registration as provided in [chapter 48A](#).

5. Serve as clerk of the election contest court as provided in [chapter 62](#).

6. Record the orders of suspension and temporary appointment of county and township officers as provided in [section 66.19](#).

[S81, §331.505; [81 Acts, ch 117, §504](#)]

[94 Acts, ch 1169, §60](#)

331.506 Issuance of warrants.

1. a. Except as provided in [subsections 2 and 3](#), the auditor shall prepare and sign a county warrant only after issuance of the warrant has been approved by the board by recorded vote. Each warrant shall be numbered and the date, amount, number, name of the person to whom issued, and the purpose for which the warrant is issued shall be entered in the county system. Each warrant shall be made payable to the person performing the service or furnishing the supplies for which the warrant makes payment.

b. The auditor shall not issue a warrant to a drawee until the auditor has transmitted to the treasurer a list of the warrants to be issued. The list shall include the date, amount, and number of the warrant, name of the person to whom the warrant is issued, and the purpose for which the warrant is issued. The treasurer shall acknowledge receipt of the list by affixing the treasurer's signature at the bottom of the list and immediately returning the list to the auditor. The requirement that the treasurer sign to acknowledge receipt of the list is satisfied

by use of a secure electronic signature if the county auditor and treasurer have complied with the applicable provisions of [chapter 554D](#).

c. The warrant list signed by the treasurer shall be preserved by the auditor for at least two years. The requirement that the list be preserved is satisfied by preservation of the list in electronic form if the requirements of [section 554D.113](#) are met.

d. The requirement that the county auditor sign a warrant is satisfied by use of a secure electronic signature if the county auditor has complied with the applicable provisions of [chapter 554D](#).

e. In lieu of the auditor issuing a warrant to a drawee, the auditor may issue a warrant payment order to the county treasurer. Upon receipt of the warrant payment order, the treasurer may submit payment to the drawee through an electronic funds transfer system.

2. The auditor may issue warrants to pay the following claims against the county without prior approval of the board:

a. Witness fees and mileage for attendance before a grand jury, as certified by the county attorney and the foreman of the jury.

b. Witness fees and mileage in trials of criminal actions prosecuted under county ordinance, as certified by the county attorney.

c. Fees and costs payable to the clerk of the district court or other state officers or employees in connection with criminal and civil actions when due, as shown in the statement submitted by the clerk of court under [section 602.8109](#).

d. Expenses of the grand jury, upon order of a district judge.

3. The board, by resolution, may authorize the auditor to issue warrants to make the following payments without prior approval of the board:

a. For fixed charges including, but not limited to, freight, express, postage, water, light, telephone service or contractual services, after a bill is filed with the auditor.

b. For salaries and payrolls if the compensation has been fixed or approved by the board. The salary or payroll shall be certified by the officer or supervisor under whose direction or supervision the compensation is earned.

4. The bills paid under [subsections 2 and 3](#) shall be submitted to the board for review and approval at its next meeting following the payment. The action of the board shall be recorded in the minutes of the board.

5. An officer certifying an erroneous bill or claim against the county is liable on the officer's official bond for a loss to the county resulting from the error.

[R60, C73, §321; C97, §471; C24, 27, 31, 35, 39, §5142 – 5147; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.2 – 333.7; S81, §331.506; [81 Acts, ch 117, §505](#)]

[83 Acts, ch 29, §2](#); [83 Acts, ch 186, §10084, 10201](#); [85 Acts, ch 197, §6](#); [95 Acts, ch 57, §3](#); [2000 Acts, ch 1084, §1](#); [2000 Acts, ch 1232, §67](#); [2005 Acts, ch 19, §44](#)

Referred to in [§331.402, 331.552](#)

331.507 Collection of money and fees.

1. The auditor may collect or receive money due the county except when otherwise provided by law.

2. The auditor is entitled to collect the following fees:

a. For a transfer of property made in the transfer records, five dollars for each separate real estate transaction described in [section 558.57](#), or transfer of title certified by the clerk of the district court. However, the fee shall not exceed fifty dollars for a transfer of property which is described in one instrument of transfer.

(1) For the purposes of this paragraph, a parcel of real estate includes:

(a) For real estate located outside of the corporate limits of a city, all contiguous land lying within a numbered section.

(b) For real estate located within the corporate limits of a city, all contiguous land lying within a platted block or subdivision.

(2) Within a numbered section, platted block, or subdivision, land separated only by a public street, alley, or highway remains contiguous.

b. For indexing a change of name for each parcel of real estate owned in the county, five dollars.

3. Fees collected or received by the auditor shall be accounted for and paid into the county treasury as provided in [section 331.902](#).

1. [C97, §473; C24, 27, 31, 35, 39, §5149; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.9; S81, §331.507(1); [81 Acts, ch 117, §506](#)]

2a. [C73, §3797; C97, §478; C24, 27, 31, 35, 39, §5155; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.15; S81, §331.507(2a – c); [81 Acts, ch 117, §506](#); [82 Acts, ch 1104, §53](#)]

b. [S13, §4471-i; C24, 27, 31, 35, 39, §12656; C46, 50, 54, 58, 62, 66, 71, §674.12; C73, 75, 77, 79, 81, §674.14; S81, §331.507(2d); [81 Acts, ch 117, §506](#)]

3. [S81, §331.507(3); [81 Acts, ch 117, §506](#)]

4. [C97, §480; S13, §550-c; C24, 27, 31, 35, 39, §5246, 5247; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §342.2, 342.3; S81, §331.507(4); [81 Acts, ch 117, §506](#)]

[84 Acts, ch 1198, §1](#); [85 Acts, ch 97, §1](#); [85 Acts, ch 159, §1](#); [94 Acts, ch 1025, §2](#); [94 Acts, ch 1173, §23](#); [95 Acts, ch 67, §28](#); [98 Acts, ch 1032, §8](#); [2004 Acts, ch 1144, §1](#)

Referred to in [§558.66](#), [598.21](#), [674.14](#)

Indexing change of name, see [§674.14](#)

331.508 Books and records.

The auditor shall keep the following books and records:

1. Election book for contested proceedings as provided in [section 62.3](#).
2. Record of official bonds as provided in [section 64.24](#).
3. Lost property book as provided in [chapter 556F](#).
4. Account book and index of persons receiving mental health treatment as provided in [section 230.26](#).*

5. A permanent record of the names and addresses of persons receiving veteran assistance as provided in [section 35B.10](#).

6. Record of fees as provided in [section 331.902](#).

7. Benefited water district record book as provided in [section 357.32](#).

8. Completed assessment rolls, schedules and book as provided in [section 441.26](#).

9. Tax rate book as provided in [section 444.6](#).

10. Real estate transfer book, index book, and plat book as provided in [sections 558.60, 558.63, and 558.65 through 558.67](#).

[C97, §480; S13, §498; C24, 27, 31, 35, 39, §5246; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §342.2; S81, §331.508; [81 Acts, ch 117, §507](#)]

[86 Acts, ch 1001, §19](#); [94 Acts, ch 1173, §24](#); [95 Acts, ch 49, §8](#); [97 Acts, ch 121, §4](#); [2010 Acts, ch 1061, §54](#); [2015 Acts, ch 30, §108](#)

*[Section 230.26](#) repealed by [2024 Acts, ch 1161, §135](#); corrective legislation is pending

331.509 Reserved.

331.510 Reports by the auditor.

The auditor shall make:

1. A report to the governor of a vacancy, except by resignation, in the office of state representative or senator as provided in [section 69.5](#).

2. A report to the secretary of state of the name, office, and term of office of each appointed or elected county officer within ten days of the officer's election or appointment and qualification.

3. An annual report not later than January 1 to the department of management of the valuation by class of property for each taxing district in the county as instructed by and on forms provided by the department of management. The valuations reported shall be those valuations used for determining the levy rates necessary to fund the budgets of the taxing districts for the following fiscal year. Each annual report under [this subsection](#) for assessment years beginning on or after January 1, 2024, shall distinguish such values as revaluation or other type of addition to value, as defined and submitted in the assessor's abstract transmitted to the department of revenue under [section 441.45](#).

4. An annual report not later than January 1 to the governing body of each taxing district in the county of the assessed valuations of taxable property in the taxing district as reported to the department of management. Each annual report under [this subsection](#) for assessment

years beginning on or after January 1, 2024, shall distinguish such values as revaluation or other type of addition to value, as defined and submitted in the assessor's abstract transmitted to the department of revenue under [section 441.45](#).

[R60, §291; C73, §324; C97, §474; C24, 27, 31, 35, 39, §5150; C46, 50, 54, 58, 62, 66, 71, §333.10; C73, 75, 77, §333.10, 442.2; C79, 81, §333.10, 333.16; S81, §331.510; [81 Acts, ch 117, §509](#)]

[83 Acts, ch 123, §141, 209](#); [85 Acts, ch 21, §42](#); [85 Acts, ch 197, §7](#); [88 Acts, ch 1134, §72](#); [2023 Acts, ch 71, §63](#); [2024 Acts, ch 1094, §39, 47](#)

Referred to in [§441.45](#)

331.511 Duties relating to platting.

The county auditor shall:

1. Record each plat as provided in [section 354.18](#).
2. Record changes in names of platted streets as provided in [section 354.26](#).
3. Record notations of errors or omissions on recorded plats as provided in [section 354.24](#).
4. Record resurveyed plats as provided in [section 354.25](#).
5. Provide for the platting of real estate which cannot otherwise be accurately assessed for taxation as provided in [section 354.13](#).

6. Carry out other duties as provided by law.

[S81, §331.511; [81 Acts, ch 117, §510](#)]

[90 Acts, ch 1236, §48](#)

331.512 Duties relating to taxation.

The auditor shall:

1. Include on the tax list:
 - a. The levy of county taxes authorized by the board as provided by law.
 - b. The levy of taxes to pay the principal and interest on bonds as provided in [sections 76.2 and 76.3](#).
 - c. The levy of a mulct tax against the property of a person maintaining a nuisance as certified by the clerk of the district court as provided in [section 99.28](#).
 - d. A levy against the property of a bee owner sufficient to pay the costs of disinfecting or destroying diseased bees as provided in [section 160.8](#).
 - e. The levy of a tax for the operation of a community college as provided in [section 260C.17](#).
 - f. The levy of a tax to pay the principal and interest under a loan agreement entered into by community college authorities as provided in [section 260C.22](#).
 - g. The levy of community school taxes as provided by law.
 - h. The levy of a tax as certified by the board of trustees of a sanitary district as provided in [section 358.18](#).
 - i. The levy of taxes certified by the board of trustees of a township as provided in [chapters 359 and 360](#).
 - j. The levy of city taxes and assessments as certified by the city council as provided by law.
 - k. Other tax levies as provided by law.
2. Carry out duties relating to tax sales of property within special charter cities as provided in [sections 420.220 through 420.229](#).
3. Carry out duties relating to the homestead tax exemption and credit and agricultural land tax credit as provided in [chapters 425 and 426](#).
4. Prepare and certify to the county treasurer the total amount of dollars for military service tax credits claimed and allowed as provided under [sections 426A.3 and 426A.11 through 426A.14](#).
5. Carry out duties relating to the preparation of the tax list as provided in [sections 428.4, 441.17, 441.21, 443.2 through 443.4, 443.6 through 443.9, and 443.21](#).
6. Transmit to other local government officials the order stating the length of the main track and the assessed value of each railway located within the county as provided in [section 434.22](#).
7. Transmit to other local government officials the order stating the length of the electric

transmission lines and the assessed value of the property of the electric transmission line companies located within the county as provided in [section 437.10](#).

8. Carry out duties relating to the valuation and taxation of pipeline companies as provided in [sections 438.14 through 438.16](#).

9. Furnish the assessor a plat book which is platted with the lands and lots within the assessment district as provided in [section 441.29](#).

10. Carry out duties relating to levy of school taxes as provided in [chapter 257](#).

11. Carry out duties relating to the computation of tax rates as provided under [chapter 444](#).

12. When an order of apportionment is made, correct the tax books or records in the auditor's possession as provided in [section 449.4](#).

13. Carry out duties relating to the calculation and payment of commercial and industrial property tax replacement claims under [section 441.21A](#).

14. Carry out other duties as provided by law.

[S81, §331.512; [81 Acts, ch 117, §511](#)]

[83 Acts, ch 123, §142, 209](#); [89 Acts, ch 135, §115](#); [90 Acts, ch 1253, §110](#); [91 Acts, ch 191, §9](#); [94 Acts, ch 1078, §8](#); [94 Acts, ch 1173, §25](#); [2002 Acts, ch 1150, §2](#); [2005 Acts, ch 19, §45](#); [2010 Acts, ch 1118, §3](#); [2012 Acts, ch 1023, §42](#); [2013 Acts, ch 123, §1, 13, 15, 22, 23](#); [2018 Acts, ch 1158, §4, 28](#); [2021 Acts, ch 80, §206](#); [2022 Acts, ch 1061, §29, 38](#); [2023 Acts, ch 71, §28, 48, 49](#); [2025 Acts, ch 156, §39](#)

For future strike of subsection 13, effective July 1, 2029, see 2021 Acts, ch 177, §110, 120

2022 strike of former subsection 5 applies retroactively to assessment years beginning on or after January 1, 2022; 2022 Acts, ch 1061, §38
2023 amendment to subsection 3 applies retroactively to assessment years beginning on or after January 1, 2023; 2023 Acts, ch 71, §49
Subsection 1, paragraph e stricken and former paragraphs f – l redesignated as e – k

331.513 through 331.550 Reserved.

PART 2

COUNTY TREASURER

331.551 Office of county treasurer.

1. The office of treasurer is an elective office except that if a vacancy occurs in the office, a successor shall be elected or appointed to the unexpired term as provided in [chapter 69](#).

2. A person elected or appointed to the office of treasurer shall qualify by taking the oath of office as provided in [section 63.10](#) and give bond as provided in [section 64.10](#).

3. The term of office of the treasurer is four years.

[C51, §96, 151, 239; R60, §224, 473; C73, §589; C97, S13, §1072; C24, 27, 31, 35, 39, §520; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §39.17; S81, §331.551; [81 Acts, ch 117, §550](#)]

[2010 Acts, ch 1033, §46](#)

331.552 General duties.

The treasurer shall:

1. Receive all money payable to the county unless otherwise provided by law.

2. Disburse money owed or payable by the county on warrants or checks drawn and signed by the auditor and sealed with the official county seal.

3. Keep a true account of all receipts and disbursements of the county, which account shall be available for inspection by the board at any reasonable time.

4. Keep the official county seal provided by the county. The official seal shall be an impression seal on the face of which shall appear the name of the county, the word “county”, which may be abbreviated, and the word “Iowa”. A county shall have only one official county seal.

5. Account for, report, and pay into the state treasury any money, property, or securities received on behalf of the state as provided in [sections 8A.506 through 8A.508](#).

6. Account for and report to the board the amount of swampland indemnity funds received from the treasurer of state under [section 12.16](#).

7. Register and call tax anticipatory warrants issued for a memorial hospital as provided under [section 37.30](#).
8. Serve on a nomination appeals commission to hear nomination objections filed with the county commissioner of elections as provided in [section 44.7](#).
9. Keep on file the bond and oath of the auditor as provided in [section 64.23](#).
10. Reserved.
11. Serve as treasurer of an area hospital located outside the corporate limits of a city as provided in [section 145A.15](#).
12. Register and call anticipatory warrants related to the sale of limestone as provided in [section 353.8](#).
13. Reserved.
14. Transfer funds to pay the expenses of creating or changing the boundaries of a school district as provided in [section 275.26](#).
15. Transfer funds to pay tuition expenses owed by a debtor school district to a creditor school district as provided in [section 282.21](#).
16. Pay to the treasurers of the school corporations located in the county the taxes and other moneys due as provided in [section 298.11](#) and send amounts collected for each fund of a school corporation for direct deposit into the depository and account designated as provided in [section 298.13](#).
17. Pay monthly to the treasurer of state proceeds of public lands sold and escheated estates as provided in [section 257B.2](#) and pay annually on February 1 interest collected from public lands sold on credit as provided in [section 257B.5](#).
18. Maintain a permanent school fund account and records of school funds received as provided in [section 257B.31](#).
19. Carry out duties relating to the sale and redemption of anticipatory certificates for secondary road construction as provided in [sections 309.50 through 309.55](#).
20. Carry out duties relating to the establishment of secondary road assessment districts as provided in [chapter 311](#).
21. Carry out duties relating to the sale and redemption of county bonds as provided in [subchapter IV, parts 3 and 4](#).
22. Notify the chairperson of the county hospital board of trustees and pay to the hospital treasurer the tax revenue collected for the county hospital during the preceding month as provided in [section 347A.1](#).
23. Collect a fee of twenty dollars for issuing a tax sale certificate.
24. Carry out duties relating to the condemnation of property as provided in [section 331.656, subsection 4](#).
25. Carry out duties relating to the funding of drainage districts as provided in [chapter 468, subchapter I, parts 1 through 5, chapter 468, subchapter II, parts 1, 5, and 6, chapter 468, subchapter III, and chapter 468, subchapter IV, parts 1 and 2](#).
26. Collect and disburse funds for soil and water conservation districts as provided in [sections 161A.33 and 161A.34](#).
27. Credit the remainder of funds received from a hotelkeeper's sale to satisfy a lien to the county general fund as provided in [section 583.6](#).
28. Designate the newspapers in which the official notices of the treasurer's office are to be published as provided in [section 618.7](#).
29. Send, before the fifteenth day of each month, the amount of tax revenue, special assessments, and other moneys collected for each tax-certifying or tax-levying public agency in the county for direct deposit into the depository or financial institution and account designated by the governing body of the public agency. The treasurer shall send notice to the chairperson or other designated officer of the public agency stating the amount deposited, the date, the amount to be credited to each fund according to the budget, and the source of revenue.
30. Carry out other duties as required by law and duties assigned pursuant to [section 331.323](#).
31. Collect all penalties that have accrued prior to April 1, 1992, on unpaid taxes, as defined in [section 445.1](#), and process them as interest.

32. File with the county auditor the name of a designated employee, if other than the first deputy treasurer, authorized to perform the duties of the treasurer during the absence or disability of the treasurer and the name of any employee authorized to sign, on behalf of the treasurer, any form, notice, or document requiring the signature of the treasurer.

33. Carry out duties relating to warrant lists provided by the county auditor pursuant to [section 331.506, subsection 1](#).

34. Destroy tax sale redemption certificates and all associated tax sale records after ten years have elapsed from the end of the fiscal year in which the certificate was redeemed. If a tax sale certificate of purchase is canceled as required by [section 446.37](#) or [448.1](#), all associated tax sale records shall be destroyed after ten years have elapsed from the end of the fiscal year in which the tax sale certificate of purchase was canceled. [This subsection](#) applies to documents described in [this subsection](#) that are in existence before, on, or after July 1, 2003.

35. a. Destroy special assessment records required by [section 445.11](#) within the county system after ten years have elapsed from the end of the fiscal year in which the special assessment was paid in full. The county treasurer shall also destroy the resolution of necessity, plat, and schedule of assessments required by [section 384.51](#) after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This paragraph applies to documents described in this paragraph that are in existence before, on, or after July 1, 2003.

b. Destroy assessment records required by [chapter 468](#) within the county system after ten years have elapsed from the end of the fiscal year in which the assessment was paid in full. The county treasurer shall also destroy the accompanying documents including any resolutions, plats, or schedule of assessments after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This paragraph applies to documents described in this paragraph that are in existence before, on, or after July 1, 2014.

36. Destroy mobile home and manufactured home tax lists after ten years have elapsed from the end of the fiscal year in which the list was created. [This subsection](#) applies to mobile home and manufactured home tax lists and associated documents in existence before, on, or after July 1, 2003.

1 – 3. [C51, §152; R60, §360; C73, §327; C97, §482; C24, 27, 31, 35, 39, [§5156](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §334.1; S81, §331.552(1 – 3); [81 Acts, ch 117, §551](#)]

4. [C24, 27, 31, 35, 39, [§5157](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §334.2; S81, §331.552(4); [81 Acts, ch 117, §551](#)]

5 – 15. [S81, §331.552(5 – 17); [81 Acts, ch 117, §551](#)]

16. [S81, §331.552(18); [81 Acts, ch 117, §551](#); [82 Acts, ch 1195, §2](#)]

17 – 20. [S81, §331.552(19 – 22); [81 Acts, ch 117, §551](#)]

21. [C73, §290; C97, S13, §404; C24, 27, 31, 35, 39, [§5278 – 5282](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §346.4 – 346.8; S81, §331.552(23); [81 Acts, ch 117, §551](#)]

22. [S81, §331.552(24); [81 Acts, ch 117, §551](#)]

23. [C73, §3797; C97, §478; C24, 27, 31, 35, 39, [§5155](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.15; S81, §331.507(2b, c); [81 Acts, ch 117, §506](#), [82 Acts, ch 1104, §53, 54](#)]

24 – 28 and 30. [S81, §331.552(25 – 33); [81 Acts, ch 117, §551](#); [82 Acts, ch 1104, §55](#)]
[83 Acts, ch 123, §143 – 146, 209](#); [83 Acts, ch 185, §31, 32, 62](#); [83 Acts, ch 186, §10088, 10089, 10201, 10204](#); [84 Acts, ch 1003, §1](#); [86 Acts, ch 1001, §20](#); [86 Acts, ch 1155, §5](#); [91 Acts, ch 191, §10](#); [92 Acts, ch 1016, §5](#); [94 Acts, ch 1173, §26](#); [95 Acts, ch 57, §4](#); [96 Acts, ch 1129, §113](#); [2000 Acts, ch 1084, §2](#); [2001 Acts, ch 45, §3](#); [2003 Acts, ch 24, §4](#); [2003 Acts, ch 145, §252](#); [2004 Acts, ch 1092, §5](#); [2005 Acts, ch 167, §55, 66](#); [2006 Acts, ch 1070, §15, 16, 31](#); [2008 Acts, ch 1018, §28](#); [2010 Acts, ch 1118, §4](#); [2013 Acts, ch 30, §76](#); [2014 Acts, ch 1110, §5](#); [2014 Acts, ch 1141, §20](#); [2018 Acts, ch 1041, §127](#); [2020 Acts, ch 1098, §10](#); [2020 Acts, ch 1102, §27](#); [2021 Acts, ch 80, §207](#); [2021 Acts, ch 147, §49, 54](#); [2023 Acts, ch 19, §2510](#); [2024 Acts, ch 1161, §119, 137](#)

Referred to in [§176A.12](#), [260C.17](#), [260C.22](#), [331.301](#), [347.12](#), [347A.1](#), [359.21](#), [446.29](#), [446.30](#)

2024 strike of subsection 13 effective July 1, 2025; 2024 Acts, ch 1161, §137

Subsection 13 stricken

331.553 General powers.

The treasurer may:

1. Administer oaths and take affirmations as provided in [sections 63A.2](#) and [421.21](#).
2. Subject to the requirements of [section 331.903](#), appoint and remove deputies, clerks and assistants.
3. Require that payment be made by guaranteed funds for tax sale redemptions, issuance of plat clearances, issuance of tax clearances for mobile homes, payments of taxes or assessments made within the thirty days prior to the annual tax sale or any adjournment of the tax sale, and any other payment which is to be collected by the county treasurer. For the purposes of [this subsection](#), “*guaranteed funds*” means cash, cashier’s check, money order, travelers’ check, or certified check.
4. Charge five dollars, as an administrative expense, for every rate, charge, rental, or special assessment certified as a lien to the treasurer for collection. This amount shall be added to the amount of the lien, collected at the time of payment from the payor, and credited to the county general fund. If the amount of the lien is paid in annual installments, an administrative expense charge shall be added to each annual installment.
5. Accept credit cards and electronic transfers of funds in payment of moneys due to the county, including but not limited to credits and reimbursements received from the state, tax payments, and tax sale redemptions. A county treasurer may adjust fees to reflect the cost of processing such payments.
6. Require a payor or an agent of a payor to make payment by electronic transfer of the funds through the county treasurer’s authorized internet site when the payment totals fifty thousand dollars or more.
7. Treat a payment made by electronic funds transfer as if it were a paper check for purposes of [section 554.3512](#).
8. Pursuant to an agreement under [chapter 28E](#), collect delinquent parking fines on behalf of a city in conjunction with renewal of motor vehicle registrations pursuant to [section 321.40](#). If the agreement provides for a fee to be paid to or retained by the county treasurer from the collection of parking fines, such fees shall be credited to the county general fund. Fines collected pursuant to [this subsection](#) shall be remitted biannually to the city. Notwithstanding [section 28E.10](#), a county treasurer may utilize the state department of transportation’s vehicle registration and titling system to facilitate the purposes of [this subsection](#).

[C51, §411; R60, §642; C73, §766; C97, SS15, §491; C24, 27, 31, 35, 39, §5238, 5240; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §341.1, 341.3; S81, §331.553; 81 Acts, ch 117, §552]

91 Acts, ch 191, §11; 95 Acts, ch 57, §5; 97 Acts, ch 121, §5; 2002 Acts, ch 1043, §3; 2003 Acts, ch 18, §4; 2004 Acts, ch 1092, §6; 2005 Acts, ch 34, §7, 8, 26; 2005 Acts, ch 54, §9, 12; 2013 Acts, ch 90, §257

Referred to in [§321.40](#), [321.236](#), [445.1](#)

For definitions applicable to subsection 3, see [§445.1](#)

331.554 Duties relating to warrants.

1. Upon receipt of a warrant, scrip, or other evidence of the county’s indebtedness, the treasurer shall endorse on it the date of payment.
2. Reserved.
3. The treasurer shall enter into the county system the warrant number, date paid, and interest paid, if any.
4. The treasurer shall return the paid warrants to the auditor. The original warrant shall be preserved for at least two years. The requirement that the original warrant be preserved is satisfied by preservation of the warrant in electronic form if the requirements of [section 554D.113](#) are met. The treasurer shall make monthly reports to show for each warrant the number, date, drawee’s name, when paid, to whom paid, original amount, and interest.
5. *a.* When a warrant legally drawn on the county treasury is presented for payment and not paid because of a deficiency, the treasurer shall carry out duties relating to the endorsement and payment of interest on the amount of deficiency as provided in [chapter 74](#).
- b.* In lieu of the requirements and procedures specified in [sections 74.1](#), [74.2](#), and [74.3](#), when warrants other than anticipatory warrants are presented for payment and not paid for want of funds or are only partially paid, the treasurer may issue a warrant order for an amount equal to the unpaid warrants drawn on a fund. The warrant order shall be dated and

include the fund name, amount, and the rate of interest established under [section 74A.6](#). The warrant order shall be endorsed by the treasurer, “not paid for want of funds”, and include the treasurer’s signature. The treasurer shall keep a list of all warrants comprising a warrant order and shall submit a duplicate copy of the warrant order to the auditor. The procedures of [sections 74.4 through 74.7](#) apply to warrant orders.

6. The amount of a check, other than a warrant, outstanding for more than one year shall be canceled, removed from the list of outstanding checks, deposited to the account on which the check was written, and credited as unclaimed fees and trusts. The treasurer shall maintain a list of the checks for one year after cancellation. A person may claim the amount of the canceled treasurer’s check for a period of one year after cancellation upon proper proof of ownership by filing a claim with the county auditor.

7. A warrant outstanding for more than one year shall be canceled by the auditor and the amount of the warrant shall be credited to the fund upon which the warrant was drawn. A person may file a claim with the auditor for the amount of the canceled warrant within one year of the date of the cancellation, and upon showing of proper proof that the claim is true and unpaid, the auditor shall issue a warrant drawn upon the fund from which the original canceled warrant was drawn. [This subsection](#) does not apply to warrants issued upon drainage or levee district funds or any fund upon which the county treasurer has issued a warrant order or stamped a warrant for want of funds.

1. [R60, §2187; C73, §557; C97, §597; C24, 27, 31, 35, 39, §5158; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §334.3; S81, §331.554(1); [81 Acts, ch 117, §553](#)]

2. [C51, §154, 490; R60, §362, 755; C73, §329; C97, §485; C24, 27, 31, 35, 39, §5162; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §334.5; S81, §331.554(2); [81 Acts, ch 117, §553](#)]

3. [C51, §155; R60, §363; C73, §330; C97, §486; C24, 27, 31, 35, 39, §5163; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §334.6; S81, §331.554(3); [81 Acts, ch 117, §553](#)]

4. [C51, §159, 160; R60, §365, 366; C73, §332, 333; C97, §488; C24, 27, 31, 35, 39, §5164; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §334.7; S81, §331.554(4); [81 Acts, ch 117, §553](#)]

5. [S81, §331.554(5); [81 Acts, ch 117, §553](#); [82 Acts, ch 1048, §1](#)]

6. [C97, §456; C24, 27, 31, 35, 39, §5169; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §334.12; S81, §331.554(6); [81 Acts, ch 117, §553](#)]

[83 Acts, ch 65, §1, 2](#); [83 Acts, ch 123, §147, 209](#); [95 Acts, ch 57, §6, 7](#); [2000 Acts, ch 1084, §3, 4](#); [2000 Acts, ch 1232, §68](#); [2001 Acts, ch 45, §4](#); [2021 Acts, ch 80, §208](#)

Referred to in [§74.4](#), [74.6](#), [74.7](#), [331.427](#), [331.558](#)

331.555 Fund management.

1. During each term of office, the treasurer shall keep a separate account of the taxes levied for state, county, school, highway, or other purposes and of all other funds created by law whether of regular, special, or temporary nature. The treasurer shall not pay out or use the money in a fund for any purpose except as specifically authorized by law. The treasurer shall be charged with the amount of tax or other funds collected or received by the treasurer and shall be credited with the amount of taxes or other funds disbursed from each account as authorized by law.

2. Except as provided in [section 321.153](#), on or before the fifteenth day of each month, the treasurer shall prepare sworn statements of the amount of money held by the treasurer on the last day of the preceding month belonging to the state treasury and mail a copy of the statement and the remittance to the treasurer of state. Another copy of the statement shall be mailed to the director of the department of administrative services. However, in lieu of mailing the remittance to the treasurer of state, the treasurer may deposit the remittance to the credit of the treasurer of state in an interest-bearing account in a bank in the county as designated by the treasurer of state.

3. If a treasurer fails to comply with the requirements of [subsection 2](#), the treasurer shall forfeit for each failure a sum of not less than one hundred dollars nor more than five hundred dollars to be recovered in an action against the treasurer’s bond brought in the name of the director of the department of administrative services or the treasurer of state.

4. The treasurer shall make a complete settlement with the county semiannually and when the treasurer leaves office as provided in [section 12B.7](#).

5. The treasurer shall maintain custody of all public moneys in the treasurer's possession and deposit or invest the moneys as provided in [section 12B.10](#) and [chapter 12C](#).

6. The treasurer shall keep all funds invested to the extent practicable and may invest the funds jointly with one or more counties, judicial district departments of correctional services, cities, city utilities, or rural water districts created under [chapter 357A](#) pursuant to a joint investment agreement. All investments of funds shall be subject to [sections 12B.10](#) and [12B.10A](#) and other applicable law.

[C51, §156, 161; R60, §364, 367, 799; C73, §331, 334, 914; C97, §487, 489, 1459; C24, 27, 31, 35, 39, **§5165, 5166, 5168**; C46, 50, 54, §334.8, 334.9 – 334.11; C58, 62, 66, 71, 73, 75, 77, 79, 81, §334.8, 334.9, 334.11; S81, §331.555; [81 Acts, ch 117, §554](#)]

[87 Acts, ch 105, §1](#); [88 Acts, ch 1084, §1](#); [90 Acts, ch 1233, §26](#); [92 Acts, ch 1156, §14](#); [95 Acts, ch 77, §1](#); [2003 Acts, ch 145, §286](#)

331.556 Reserved.

331.557 Duties relating to vehicle registrations and certificates of title.

The treasurer shall:

1. Issue, renew, and replace lost or damaged vehicle registration cards or plates and issue and transfer certificates of title for vehicles as provided in [sections 321.17 through 321.20B](#), [321.22 through 321.26](#), [321.28 through 321.32](#), [321.34](#), [321.35](#), and [321.37 through 321.52](#).

2. Collect, pay to the state, or refund registration fees as provided in [sections 321.105 through 321.106](#), [321.109 through 321.113](#), [321.115 through 321.117](#), [321.119 through 321.135](#), [321.145](#), and [321.148 through 321.156](#).

3. Collect and forward the use tax on vehicles subject only to a certificate of title and on manufactured housing as provided in [section 423.14](#), [section 423.26, subsection 1](#), and [section 423.26A](#).

4. Carry out other duties as required by law.

[S81, §331.557; [81 Acts, ch 117, §556](#)]

[84 Acts, ch 1305, §72](#); [96 Acts, ch 1125, §1](#); [2003 Acts, 1st Ex, ch 2, §175, 205](#); [2008 Acts, ch 1113, §111](#); [2010 Acts, ch 1108, §4, 15](#); [2021 Acts, ch 80, §209](#)

331.557A Duties relating to issuance of driver's licenses.

The treasurer of any county participating in county issuance of driver's licenses under [chapter 321M](#) shall:

1. Issue, renew, and replace lost or damaged nonoperator's identification cards and driver's licenses, including commercial driver's licenses, according to the provisions of [chapter 321M](#).

2. Issue persons with disabilities parking permits under [chapter 321L](#).

3. Collect fees associated with nonoperator's identification cards and driver's licenses, including commercial driver's licenses, and pay to the state amounts in excess of the amount the treasurer is permitted to retain for deposit in the county general fund for license issuance.

4. Accept payment of the civil penalty assessed pursuant to [section 321J.17](#) and remit the penalty to the state department of transportation.

5. Participate in voter registration according to the terms of [chapter 48A](#), and submit completed voter registration forms to the state registrar of voters.

6. Attend initial training as required by [chapter 321M](#), and participate in continuing education as offered by the state department of transportation.

7. Comply with the terms of any applicable agreements created pursuant to [chapter 28E](#), and state department of transportation operating standards for license issuance.

[98 Acts, ch 1073, §12](#); [98 Acts, ch 1143, §21, 26](#); [2005 Acts, ch 54, §10, 12](#); [2008 Acts, ch 1018, §29, 31](#); [2016 Acts, ch 1073, §112](#); [2020 Acts, ch 1074, §53, 93](#)

331.558 Reports by the treasurer.

The treasurer shall make:

1. A monthly report to the secretary of the school board of the amount of taxes collected for each fund and other information as provided in [section 298.13](#).

2. A monthly report to the department of transportation of the fees and penalties collected relating to the issuance of vehicle registrations and certificates of title as provided in [section 321.153](#).

3. A report to the board of the fees collected during the preceding quarter as provided in [section 331.902](#).

4. A monthly report to the auditor of the county warrants returned to the treasurer for payment as provided in [section 331.554, subsection 4](#).

5. Other reports as required by law.

[C73, §3796; C97, §492; C24, 27, 31, 35, 39, §5247; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §342.3; S81, §331.558; [81 Acts, ch 117, §557](#); [82 Acts, ch 1195, §3](#)]

[94 Acts, ch 1025, §3](#)

331.559 Duties relating to taxation.

The treasurer shall:

1. Determine and collect taxes on mobile homes and manufactured homes as provided in [sections 435.22 through 435.26](#).

2. Collect the tax levied for the county agricultural extension education fund and pay it to the extension treasurer as provided in [section 176A.12](#).

3. Collect the costs assessed by the secretary of agriculture relating to the treatment or destruction of agricultural or horticultural plants or products as provided in [section 177A.17](#).

4. Collect the tax levied for the erection and equipping of community college facilities as provided in [section 260C.22](#).

5. Collect the costs assessed against a property owner for the destruction or eradication of weeds as provided in [sections 317.20 and 317.21](#).

6. Levy a tax sufficient to pay any deficiency in the assessments collected to pay the principal and interest on bonds issued by a benefited water district as provided in [section 357.22](#).

7. Collect city taxes certified to the auditor as provided in [section 384.2](#).

8. Send the amounts of each city's tax revenue and special assessments collected on its behalf for direct deposit into the depository and account designated as provided in [section 384.11](#).

9. Accept a partial payment of the annual installment of a special assessment before its due date as provided in [section 384.65, subsection 6](#).

10. Serve as an agent of the director of revenue to collect state taxes as provided in [section 422.71, subsection 5](#).

11. Carry out duties relating to the administration of the homestead tax exemption and credit and other credits as provided in [sections 425.4, 425.5, 425.7, 425.9, 425.10, and 425.25](#).

12. Carry out duties relating to the administration of the agricultural land tax credit as provided in [section 426.8](#).

13. Carry out duties relating to the administration of the military service tax credit as provided in [sections 426A.3, 426A.5, 426A.8, and 426A.9](#).

14. Maintain a suspended tax list book as provided in [section 427.12](#). After ten years from the date of payment, abatement, or cancellation of a suspended tax, special assessment, rate, or charge, the county treasurer may dispose of the official record of the suspended tax, special assessment, rate, or charge. [This subsection](#) applies to official records and associated documents in existence before, on, or after July 1, 2003.

15. Collect taxes levied against the property of railway companies as provided in [section 434.22](#).

16. Carry out duties relating to the collection and expenditure of assessment expense funds as provided in [section 441.16](#).

17. Apportion and collect the costs assessed by the district court against the board of review or any taxing district resulting from an appeal of property assessments as provided in [section 441.40](#).

18. Carry out duties relating to the preparation and correction of the tax list as provided in [chapter 443](#). After ten years from the date of receipt, the county treasurer may dispose of

the tax list delivered to the county treasurer pursuant to [chapter 443](#). This subsection applies to tax lists and associated documents in existence before, on, or after July 1, 2003.

19. Carry out duties relating to the collection of property taxes as provided in [chapter 445](#).

20. Carry out duties relating to the sale of parcels for delinquent taxes as provided in [chapter 446](#).

21. Carry out duties relating to the redemption of parcels sold for delinquent taxes as provided in [chapter 447](#).

22. Carry out duties relating to the issuance of a tax deed or certificate of title for parcels, as defined in [section 445.1](#), sold for delinquent taxes as provided in [chapter 448](#).

23. Correct tax books or records in accordance with an order of apportionment issued as provided in [chapter 449](#).

24. Carry out duties relating to the calculation and payment of commercial and industrial property tax replacement claims under [section 441.21A](#).

25. Carry out other duties relating to taxation as provided by state law.

[S81, §331.559; 81 Acts, ch 117, §558; 82 Acts, ch 1104, §56, ch 1195, §4]

83 Acts, ch 123, §148, 149, 209; 84 Acts, ch 1003, §5; 90 Acts, ch 1253, §111; 91 Acts, ch 191, §12; 2001 Acts, ch 45, §5; 2002 Acts, ch 1043, §4; 2003 Acts, ch 145, §286; 2004 Acts, ch 1101, §38; 2006 Acts, ch 1070, §17; 2010 Acts, ch 1118, §5; 2012 Acts, ch 1023, §43; 2013 Acts, ch 123, §2, 13, 16, 22, 23; 2017 Acts, ch 151, §1, 29; 2018 Acts, ch 1158, §5, 28; 2021 Acts, ch 41, §1, 36; 2021 Acts, ch 80, §210; 2022 Acts, ch 1061, §30, 38; 2023 Acts, ch 71, §29, 48, 49; 2025 Acts, ch 156, §40

For future strike of subsection 24, effective July 1, 2029, see 2021 Acts, ch 177, §111, 120

2022 strike of former subsection 15 applies retroactively to assessment years beginning on or after January 1, 2022; 2022 Acts, ch 1061, §38

2023 amendment to subsection 11 applies retroactively to assessment years beginning on or after January 1, 2023; 2023 Acts, ch 71, §49
Subsection 2 stricken and subsections 3 – 26 renumbered as 2 – 25

331.560 through 331.600 Reserved.

PART 3

COUNTY RECORDER

331.601 Office of county recorder.

1. The office of recorder is an elective office except that if a vacancy occurs in the office, a successor shall be elected or appointed to the unexpired term as provided in [chapter 69](#).

2. A person elected or appointed to the office of recorder shall qualify by taking the oath of office as provided in [section 63.10](#) and giving bond as provided in [section 64.8](#).

3. The term of office of the recorder is four years.

4. In counties in which the office of county recorder has been abolished, the board of supervisors shall reassign the duties of the county recorder who also serves as the county registrar pursuant to [chapter 144](#).

[C51, §96, 239; R60, §224, 473; C73, §589; C97, §1072; S13, §1072; C24, 27, 31, 35, 39, §520; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §39.17; S81, §331.601; 81 Acts, ch 117, §600]
95 Acts, ch 124, §9, 26; 2010 Acts, ch 1033, §47

331.601A Definitions.

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

1. “Batch basis” means the delivery of an accumulation of electronic documents or records recorded or maintained by the county recorder.

2. “Document” or “instrument” means a writing or drawing presented to the recorder for recording, consisting of one or more pages of text and attachments.

3. “Electronic document” means a document or instrument that is received, processed, disseminated, or maintained in an electronic format. The submission of an electronic document through the county land record information system electronic submission service shall be equivalent to delivery of a document through the United States postal service or by personal delivery at designated offices in each county. Persons who submit electronic

documents for recording are responsible for ensuring that the electronic documents comply with all requirements for recording.

4. “*File or submit*” means the act of delivering a document or instrument to a recording office for recording into the public records.

5. “*Grantor and grantee*” means the names of the transferor and transferee in the transaction used to create the recording index.

6. “*Legible*” means capable of being read or deciphered without magnification regardless of the recording process.

7. “*Page*” means a writing, printing, or drawing, other than a plat or survey or a drawing related to a plat or survey, occurring on one side only and covering all or part of such side, and not larger than eight and one-half inches in width and fourteen inches in length.

8. “*Record*” means a process whether by manual, mechanical, electronic, optical, magnetic, microfilm, or other methods of storage, after filing or submission, to incorporate a document or instrument into the public record.

9. “*Transaction*” means a specific legal action in the form of or evidenced by one of the following:

a. A title or caption including but not limited to a deed, deed of trust, mortgage, or power of attorney.

b. A subsequent reference to an original document or instrument including but not limited to an assignment or release or satisfaction of mortgage.

[2004 Acts, ch 1069, §1, 4](#); [2009 Acts, ch 159, §1](#)

331.602 General duties.

The recorder shall:

1. Record all documents or instruments presented to the recorder’s office for recordation upon payment of the proper fees and compliance with other recording requirements as provided by law.

2. Rerecord an instrument without fee upon presentation of the original instrument by the owner if an error is made in recording the instrument. The recorder shall also note on the new record a reference to the original record and on the original record a reference to the new record.

3. If an error is made in indexing an instrument, reindex the instrument without fee.

4. Reserved.

5. Reserved.

6. Carry out duties as a member of a nomination appeals commission as provided in [section 44.7](#).

7. Carry out duties relating to the recordation of oil and gas leases as provided in [sections 458A.22](#) and [458A.24](#).

8. Endorse on each notice of an unemployment contribution lien the day, hour, and minute that the lien is filed for recording and the document reference number; index the notice of lien, and record the lien as provided in [section 96.14, subsection 3](#).

9. Carry out duties relating to the registration of vessels as provided in [sections 462A.5, 462A.23, 462A.51, 462A.52, 462A.54, and 462A.55](#).

10. Carry out duties relating to the issuance of hunting, fishing, and fur harvester licenses as provided in [sections 483A.10, 483A.12, 483A.13, 483A.14, 483A.15, and 483A.22](#).

11. Collect migratory game bird fees as provided in [chapter 484A](#).

12. Record the orders and decisions of the fence viewers and index the record in the name of each adjoining owner of land affected by the order or decision as provided in [section 359A.10](#). The recorder shall also note that a judgment has been rendered on an appeal of an order or decision of the fence viewers as provided in [section 359A.24](#).

13. Reserved.

14. Reserved.

15. Record without fee a sheriff’s deed for land under foreclosure procedures as provided in [section 257B.35](#).

16. Issue snowmobile and all-terrain vehicle registrations and user permits as provided in [sections 321G.4, 321G.4B, 321G.6, 321G.21, 321I.4, 321I.5, 321I.7, and 321I.22](#).

17. Record the measure and plat of a zoning district, building line, or fire limit adopted by a city as provided in [section 380.11](#).

18. Carry out duties relating to the platting of land as provided in [chapter 354](#).

19. Submit monthly to the director of revenue a report of the real property transfer tax received.

20. Carry out duties relating to the endorsement, indexing, and recording of income tax liens as provided in [section 422.26](#).

21. Carry out duties relating to the taxation of real estate transfers as provided in [chapter 428A](#).

22. Carry out duties relating to the recording and indexing of affidavits and claims affecting real estate as provided in [section 448.17](#).

23. For deaths occurring before January 1, 2025, forward to the director of revenue a copy of any deed, bill of sale, or other transfer which shows that it is made or intended to take effect at or after the death of the person executing the instrument as provided in [section 450.81](#).

24. Record papers, statements, and certificates relating to the condemnation of property as provided in [section 6B.38](#), and carry out duties related to the filing of certain condemnation documents with the office of secretary of state.

25. Carry out duties relating to the recordation of articles of incorporation and other instruments for state banks as provided in [chapter 524](#).

26. Carry out duties relating to the recordation of articles of incorporation and other instruments for credit unions as provided in [chapter 533](#).

27. Reserved.

28. Carry out duties relating to the filing of financing statements or instruments as provided in [chapter 554, article 9, part 5](#).

29. Record the name and description of a farm as provided in [sections 557.22 through 557.26](#).

30. Record a statement of claim provided in [chapter 557C](#) relating to mineral interests in coal.

31. Record conveyances and leases of agricultural land as provided in [section 558.44](#).

32. Collect the recording fee and the auditor's transfer fee for real property being conveyed as provided in [section 558.58](#).

33. Reserved.

34. Record and index a notice of title interest in land as provided in [section 614.35](#).

35. Designate the newspapers in which the notices pertaining to the office of recorder shall be published as provided in [section 618.7](#).

36. Record a conveyance of property presented by a commissioner appointed by the district court as provided in [section 624.35](#).

37. Carry out duties relating to the indexing of name changes, and the recorder shall charge fees for indexing as provided in [section 331.604](#).

38. Report to the board the fees collected as provided in [section 331.902](#).

39. Accept applications for passports if approved to accept such applications by the United States department of state.

40. Carry out other duties as provided by law and duties assigned pursuant to [section 331.323](#).

1. [C51, §150; R60, §358; C73, §335; C97, S13, §494; C24, 27, 31, 35, 39, §5171; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.2; S81, §331.602(1); [81 Acts, ch 117, §601](#)]

2, 3. [S13, §494; C24, 27, 31, 35, 39, §5172; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.3; S81, §331.602(2, 3); [81 Acts, ch 117, §601](#)]

4. [C39, §5176.1, 5176.2; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.12, 335.13; S81, §331.602(4); [81 Acts, ch 117, §601](#)]

5. [C66, 71, 73, 75, 77, 79, 81, §335.16; S81, §331.602(5); [81 Acts, ch 117, §601](#)]

6 – 44. [S81, §331.602(6 – 44); [81 Acts, ch 117, §601](#); [82 Acts, ch 1104, §57](#)]

[83 Acts, ch 101, §78](#); [85 Acts, ch 195, §41](#); [86 Acts, ch 1091, §1 – 3](#); [86 Acts, ch 1108, §4](#); [86 Acts, ch 1155, §6](#); [87 Acts, ch 30, §17](#); [88 Acts, ch 1046, §1](#); [90 Acts, ch 1081, §1](#); [90 Acts, ch 1205, §11](#); [90 Acts, ch 1236, §49](#); [91 Acts, ch 183, §1](#); [91 Acts, ch 211, §2](#); [92 Acts, ch 1073, §6 – 8](#); [92 Acts, ch 1163, §83](#); [94 Acts, ch 1023, §105](#); [94 Acts, ch 1025, §4](#); [94 Acts, ch 1055, §1](#);

95 Acts, ch 124, §10, 26; 95 Acts, ch 160, §1; 96 Acts, ch 1034, §29; 96 Acts, ch 1186, §23; 97 Acts, ch 23, §37; 97 Acts, ch 116, §1; 98 Acts, ch 1199, §2, 27; 98 Acts, ch 1223, §30; 99 Acts, ch 83, §3, 4, 11; 99 Acts, ch 171, §34, 42; 2000 Acts, ch 1085, §2; 2000 Acts, ch 1149, §168, 187; 2001 Acts, ch 44, §4, 5; 2001 Acts, ch 45, §6; 2002 Acts, ch 1017, §4, 8; 2002 Acts, ch 1113, §5; 2003 Acts, ch 5, §1; 2003 Acts, ch 108, §123; 2003 Acts, ch 145, §286; 2004 Acts, ch 1069, §2, 4; 2004 Acts, ch 1101, §39; 2004 Acts, ch 1132, §86; 2005 Acts, ch 138, §10; 2006 Acts, ch 1031, §1; 2009 Acts, ch 27, §4; 2012 Acts, ch 1017, §74; 2014 Acts, ch 1141, §69; 2021 Acts, ch 80, §211; 2024 Acts, ch 1093, §11; 2025 Acts, ch 148, §29, 53, 54

Referred to in §331.610

2025 amendment to subsection 23 applies retroactively to January 1, 2025, to the estates of decedents dying on or after January 1, 2025; 2025 Acts, ch 148, §54

Subsection 23 amended

331.603 General powers.

1. The recorder may administer oaths and take affirmations on matters relating to the business of the office of recorder as provided in [section 63A.2](#).

2. Subject to the requirements of [section 331.903](#), the recorder may appoint and remove deputies, assistants, and clerks.

3. The recorder may reproduce in miniature on a durable medium any instrument to be recorded. When a recorded instrument involves a release, assignment, or other subsequent reference to an original document, the separate instrument filed acknowledging the release, assignment, or other subsequent reference shall be reproduced. In lieu of marginal entries, the recorder shall cross-reference the release, assignment, or other subsequent reference with the record of the original document. When an official record is produced in miniature, a security copy shall be reproduced at the same time and kept outside of the courthouse.

4. The recorder may, in lieu of maintaining separate index books, prepare and maintain a combined index record or system which shall contain the same data and information as required to be kept in the separate index books.

5. a. The governing board of the county land record information system shall not enter into an agreement to provide access to electronic documents or records on a batch basis. The county recorder may collect reasonable fees for access to electronic documents and records pursuant to an agreement. The fees shall not exceed the actual cost of providing access to the electronic documents and records. “Actual cost” means only those expenses directly attributable to providing access to electronic documents and records. “Actual cost” shall not include costs such as employment benefits, depreciation, maintenance, electricity, or insurance associated with the administration of the office of the county recorder or the county land record information system.

b. Electronic documents and records made available under [this subsection](#) shall not include personally identifiable information and shall be subjected to a redaction process prior to the transfer of the electronic documents or records to another person pursuant to an agreement under paragraph “a”.

1, 2. [C51, §411; R60, §642; C73, §766; C97, §496; S13, §496; C24, 27, 31, 35, 39, §5238, 5240; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §341.1, 341.3; S81, §331.603; [81 Acts, ch 117, §602](#)]

3, 4. [C54, 58, 62, 66, §343.13; C71, 73, 75, 77, 79, 81, §335.17, 343.13; S81, §331.603; [81 Acts, ch 117, §602](#)]

2001 Acts, ch 44, §6; 2006 Acts, ch 1031, §2; 2009 Acts, ch 27, §5; 2009 Acts, ch 159, §2

331.604 Recording and filing fees.

1. Except as otherwise provided by state law, [subsection 4](#), or [section 331.605](#), the recorder shall collect a fee of five dollars for each page or fraction of a page of an instrument which is filed or recorded in the recorder’s office. If a page or fraction of a page contains more than one transaction, the recorder shall collect the fee for each transaction.

2. a. The recorder shall also collect a fee of one dollar for each recorded transaction for which a fee is paid pursuant to [subsection 1](#) to be used exclusively for the purpose of preserving and maintaining public records. The treasurer, on behalf of the recorder, shall establish and maintain a county recorder’s records management fund into which all

moneys collected pursuant to [this subsection](#) shall be deposited. Interest earned on moneys deposited in the fund shall be credited to the county recorder's records management fund. The recorder shall use the moneys deposited in the fund to produce and maintain public records that meet archival standards, and to enhance the technological storage, retrieval, and transmission capabilities related to archival quality records. The recorder may cooperate with other entities, boards, and agencies to establish methods of records management, and participate in other joint ventures which further the purposes of [this subsection](#).

b. Fees collected pursuant to [this subsection](#) shall be used to accomplish the following purposes:

- (1) Preserve and maintain public records.
- (2) Assist counties in reducing record preservation costs.
- (3) Encourage and foster maximum access to public records maintained by county recorders at locations throughout the state.
- (4) Establish plans for anticipated and possible future needs, including the handling and preservation of vital statistics.

3. a. Each county shall participate in the county land record information system and shall comply with the policies and procedures established by the governing board of the county land record information system.

b. (1) The recorder shall also collect a fee of one dollar for each recorded transaction, regardless of the number of pages, for which a fee is paid pursuant to [subsection 1](#) to be used for the following purposes:

- (a) Establishing and implementing standards for recording, processing, and archiving electronic documents and records.
- (b) Maintaining the statewide internet site and the county land record information system.
- (c) Integrating information contained in documents and records maintained by the recorder and other land record information from other sources with the county land record information system.
- (d) Implementing and maintaining a process for redacting personally identifiable information contained in electronic documents that are displayed for public access through an internet site or that are transferred to another person.

(2) The fee collected by the recorder under [this subsection](#) for recording a plat of survey is one dollar, regardless of the number of pages. For purposes of this subparagraph, "plat of survey" means the same as defined in [section 355.1, subsection 9](#).

(3) Fees collected in excess of the amount needed for the purposes specified in [this subsection](#) shall be used by the county land record information system to reduce or eliminate service fees for electronic submission of documents and instruments.

c. The county treasurer, on behalf of the recorder, shall establish and maintain a county recorder's electronic transaction fund into which all moneys collected pursuant to paragraph "b" shall be deposited. Interest earned on moneys deposited in this fund shall be computed based on the average monthly balance in the fund and shall be credited to the county recorder's electronic transaction fund.

d. The local government electronic transaction fund is established in the office of the treasurer of state under the control of the treasurer of state. Moneys deposited into the fund are not subject to [section 8.33](#). Notwithstanding [section 12C.7](#), interest or earnings on moneys in the local government electronic transaction fund shall be credited to the fund. Moneys in the local government electronic transaction fund are not subject to transfer, appropriation, or reversion to any other fund, or any other use except as provided in [this subsection](#). On a monthly basis, the county treasurer shall pay the fees deposited into the county recorder's electronic transaction fund to the treasurer of state for deposit into the local government electronic transaction fund. Moneys credited to the local government electronic transaction fund are appropriated to the treasurer of state for the payment of claims approved by the governing board of the county land record information system. Except as otherwise provided in [this subsection](#), expenditures from the fund shall be for the purpose of planning and implementing electronic recording and electronic transactions in each county, developing county and statewide internet sites to provide electronic access to

records and information, and to pay the ongoing costs of integrating and maintaining the statewide internet site.

e. The recorder shall make available any information required by the county auditor or auditor of state concerning the fees collected under [this subsection](#) for the purposes of determining the amount of fees collected and the uses for which such fees are expended.

f. The county land record information system agreement may be amended by a vote of the boards of supervisors on behalf of the respective county recorders, pursuant to the terms of the agreement, to provide for the ongoing implementation of the county land record information system. As used in this paragraph, “*county land record information system agreement*” means the agreement entered under [chapter 28E](#) between the counties as required by [2005 Iowa Acts, ch. 179, §101](#), as amended by [2021 Iowa Acts, ch. 126](#).

g. (1) Upon request by a peace officer, as defined in [section 801.4](#), civilian employee of a law enforcement agency, or state or federal judicial officer or state or federal prosecutor, the county assessor or the county assessor’s staff, or the county recorder or the county recorder’s staff, shall redact the requestor’s name contained in electronic documents that are displayed for public access through an internet site.

(2) Upon request by a former peace officer, as defined in [section 801.4](#), or a former civilian employee of a law enforcement agency, the county assessor or the county assessor’s staff, or the county recorder or the county recorder’s staff, may redact, upon the presentation of evidence that a compelling safety interest is served by doing so, the requestor’s name contained in electronic documents that are displayed for public access through an internet site.

(3) This paragraph does not apply to a requestor holding or seeking public office.

(4) The county assessor and the county recorder shall implement and maintain a process to facilitate requests pursuant to this paragraph.

(5) A fee shall not be charged for the administration of this paragraph.

4. A county shall not be required to pay a fee to the recorder for filing or recording instruments. However, a county treasurer is required to pay recording fees pursuant to [sections 437A.11 and 437B.7](#).

[C51, §2534; R60, §4143; C73, §3792; C97, S13, §498; C24, 27, 31, 35, 39, [§5177](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.14; S81, §331.604; [81 Acts, ch 117, §603](#)]

[84 Acts, ch 1124, §1](#); [91 Acts, ch 191, §13](#); [92 Acts, ch 1005, §1](#); [92 Acts, ch 1212, §33](#); [2009 Acts, ch 27, §6](#); [2009 Acts, ch 159, §3](#); [2013 Acts, ch 90, §257](#); [2013 Acts, ch 94, §2, 35, 36](#); [2021 Acts, ch 126, §1](#); [2021 Acts, ch 164, §1](#); [2021 Acts, ch 183, §7](#)

Referred to in [§10A.108](#), [96.14](#), [124C.4](#), [331.602](#), [331.605B](#), [331.609](#), [359A.10](#), [359A.12](#), [422.26](#), [437A.11](#), [437A.22](#), [437B.7](#), [437B.18](#), [468.628](#), [499A.1](#), [499B.3](#), [501.105](#), [501B.7](#), [547.3](#), [557.24](#), [557.26](#), [558.66](#), [558.69](#), [598.21](#), [633.481](#), [674.14](#)

331.605 Other fees.

1. The recorder shall collect:

a. For the issuance of a registration or transfer for a vessel or boat:

(1) A registration fee as provided in [section 462A.5](#).

(2) A writing fee as provided in [section 462A.53](#).

(3) A transfer and writing fee as provided in [section 462A.44](#).

b. For issuance of hunting, fishing, and fur harvester licenses:

(1) The fees specified in rules adopted pursuant to [section 483A.1](#).

(2) The writing fee as provided in [section 483A.12](#).

c. A state migratory game bird fee as provided in rules adopted pursuant to [section 483A.1](#).

d. For the issuance of snowmobile registrations and nonresident user permits, the fees specified in [sections 321G.4 and 321G.4B](#).

e. For the issuance of all-terrain vehicle registrations and user permits, the fees specified in [sections 321I.4 and 321I.5](#).

f. A county fee of four dollars for a certified copy of a birth record, death record, or marriage certificate.

g. For filing an application for the license to marry, thirty-five dollars, which includes payment for one certified copy of the original certificate of marriage, to be issued following filing of the original certificate of marriage, four dollars of which shall be retained by the

county pursuant to paragraph “f”. For issuing an application for an order of the district court authorizing the validation of a license to marry before the expiration of three days from the date of issuance of the license, five dollars. The district court shall authorize the early validation of a marriage license without the payment of any fees imposed in this paragraph upon showing that the applicant is unable to pay the fees.

h. Other fees as provided by law.

2. However, the county shall not be required to pay the fees required in [this section](#).

[S81, §331.605; [81 Acts, ch 117, §604](#)]

[85 Acts, ch 159, §2](#); [92 Acts, ch 1005, §2](#); [95 Acts, ch 124, §11, 26](#); [96 Acts, ch 1034, §30](#); [98 Acts, ch 1020, §1, 2](#); [98 Acts, ch 1199, §3, 4, 27](#); [98 Acts, ch 1223, §30](#); [99 Acts, ch 96, §38](#); [99 Acts, ch 141, §39](#); [2000 Acts, ch 1140, §43, 49](#); [2004 Acts, ch 1132, §87](#); [2006 Acts, ch 1030, §38](#); [2010 Acts, ch 1061, §137](#); [2018 Acts, ch 1159, §12, 13, 28](#); [2024 Acts, ch 1093, §12](#)

Referred to in [§144.36](#), [144.46](#), [232.2](#), [331.604](#), [331.610](#), [501B.7](#)

331.605A Document management fee. Repealed by [2009 Acts, ch 27, §39](#).

331.605B Fees collected — audit.

1. The recorder shall make available any information required by the county or state auditor concerning the fees collected under [section 331.604, subsection 2](#), for the purposes of determining the amount of fees collected and the uses for which such fees are expended.

2. A recorder or the governing board of the county land record information system shall collect only statutorily authorized fees for land records management. The governing board of the county land record information system shall not collect a fee for viewing, accessing, or printing documents in the county land record information system unless specifically authorized by statute. The governing board of the county land record information system may collect a fee of not more than three dollars per recorded document for using the system to process electronic documents for recording. An additional service charge may be added for credit or debit card payments. Fees collected for the processing of electronic documents for recording may be used for the purposes specified in [section 331.604](#) and for the purposes of development, operation, and maintenance of the county land record information system and internet sites, systems for electronic filing for recording, associated payment systems, security systems, the land records databases, methods for searching the databases, processes for the redaction of personally identifiable information posted for public online access, and processes for the integration of land records information with other property information systems.

[93 Acts, ch 151, §2](#); [2006 Acts, ch 1158, §4](#); [2009 Acts, ch 27, §7](#); [2009 Acts, ch 159, §4](#); [2021 Acts, ch 164, §2](#)

331.605C Electronic transaction fee — audit. Repealed by [2009 Acts, ch 27, §39](#).

331.606 General filing requirements.

1. In addition to other requirements specified by law, the recorder shall note in the county system the date of filing of each instrument, the number and character of the instrument, and the name of each grantor and grantee named in the instrument. In numbering the instruments, the recorder may start with the number one immediately following the date of annual settlement with the board and continue to number them consecutively until the next annual settlement with the board or the recorder may start with number one on the first working day of the calendar year and continue to number the instruments consecutively until the last working day of the calendar year.

2. The recorder shall also note in the index the exact time of the filing of each instrument.

3. The county recorder may give the county sheriff the records filed under [this chapter](#) pertaining to the sale and registration of weapons or may dispose of those records if the sheriff does not wish to receive the records.

4. The recorder shall permanently archive an unaltered version of each recorded document or instrument. A document or instrument may be archived in its original format, as an electronic document, or in another format suitable for preserving information in the

document or instrument. A person may view and copy an original or unaltered document or instrument in the office of the recorder.

[S13, §498; C24, 27, 31, 35, 39, §5178, 5246; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.15, 342.23; S81, §331.606; 81 Acts, ch 117, §605]

90 Acts, ch 1021, §1; 96 Acts, ch 1015, §1; 97 Acts, ch 121, §6; 2001 Acts, ch 44, §8; 2005 Acts, ch 179, §130; 2009 Acts, ch 159, §5; 2020 Acts, ch 1063, §179

331.606A Document content — personally identifiable information.

1. Definitions.

a. “*Personally identifiable information*” means one or more of the following specific unique identifiers when combined with an individual’s name:

(1) Social security number.

(2) Checking, savings, or share account number, credit, debit, or charge card number.

b. “*Preparer*” means the person or entity who creates, drafts, edits, revises, or last changes the documents that are recorded with the recorder.

c. “*Redact*” or “*redaction*” means the process of permanently removing all or a portion of personally identifiable information from documents.

2. *Inclusion of personally identifiable information.* The preparer of a document shall not include an individual’s personally identifiable information in a document that is prepared and presented for recording in the office of the recorder. This subsection shall not apply to documents that were executed by an individual prior to July 1, 2007.

3. *Redaction from electronic documents.* Personally identifiable information that is contained in electronic documents that are displayed for public access on an internet site, or which are transferred to any person, shall be redacted prior to displaying or transferring the documents. Each recorder that displays electronic documents and the county land record information system that displays electronic documents on behalf of a county shall implement a system for redacting personally identifiable information. The recorder and the governing board of the county land record information system shall establish a procedure by which individuals may request that personally identifiable information contained in an electronic document displayed on an internet site be redacted, at no fee to the requesting individual. The requirements of this subsection shall be fully implemented not later than December 31, 2011.

4. *Dissemination of documents.* Persons who have contracted with a county recorder or the governing board of the county land record information system to redact personally identifiable information from electronic documents pursuant to subsection 3 shall not sell, transfer, or otherwise disseminate the electronic documents in an unaltered or redacted form, except as provided for in the contract.

5. *Liability of preparer.* A preparer who, in violation of subsection 2, enters personally identifiable information in a document that is prepared and presented for recording is liable to the individual whose personally identifiable information appears in the recorded public document for actual damages of up to five hundred dollars for each act of recording.

6. Applicability.

a. Subsection 2 shall not apply to a preparer of a state or federal tax lien or release, a military separation or discharge record, or a death certificate that is prepared for recording in the office of county recorder.

b. Subsection 3 shall not apply to a military separation or discharge record, a birth record, a death certificate, or marriage certificate unless such record or certificate is incorporated within another document or instrument that is recorded and displayed for public access on an internet site.

c. If a military separation or discharge record or a death certificate is recorded in the office of the county recorder, the military separation or discharge record or the death certificate shall not be displayed for public access on an internet site, public access terminal or other medium, or be transferred to any person.

7. *Limitation of liability.* The county land record information system is a unit of local government for purposes of chapter 670, relating to tort liability of governmental subdivisions. However, persons who have contracted with the governing board of the county

land record information system to carry out the duties of the board are not employees for purposes of [chapter 670](#), relating to tort liability of governmental subdivisions.

[2002 Acts, ch 1113, §4](#); [2007 Acts, ch 123, §1, 3](#); [2009 Acts, ch 159, §6 – 11](#); [2013 Acts, ch 90, §91, 92, 257](#)

Referred to in [§331.606B](#)

331.606B Document or document formatting standards.

1. Except as otherwise provided in [subsection 7](#), the county recorder shall refuse any document or instrument presented for recording that does not meet the following requirements:

a. Each document or instrument shall consist of one or more individual pages not permanently bound or in a continuous form. The document or instrument shall not have any attachment stapled or otherwise affixed to any page except as necessary to comply with statutory requirements. However, the individual pages of a document or instrument may be stapled together for presentation for recording. A label that is firmly attached with a bar code or return address may be accepted for recording.

b. All preprinted text shall be at least eight point in size and no more than twenty characters and spaces per inch. All other text typed or computer generated, including but not limited to all names of parties to an agreement, shall be at least ten point in size and no more than sixteen characters and spaces per inch. If a document or instrument, other than a plat or survey or a drawing related to a plat or survey, presented for recording contains type smaller than eight point type for the preprinted text and ten point type for all other text, the document or instrument shall be accompanied by an exact typewritten or printed copy that meets the requirements of [this section](#).

c. Each document shall be of sufficient legibility to produce a clear reproduction. If a document or instrument, other than a plat or survey or a drawing related to a plat or survey, is not sufficiently legible to produce a clear reproduction, the document or instrument shall be accompanied by an exact typewritten or printed copy that meets the type size requirements of paragraph “b” and shall be recorded contemporaneously as additional pages of the document or instrument.

d. Each document or instrument, other than a plat or survey or a drawing related to a plat or survey, shall be on white paper of not less than twenty-pound weight without watermarks or other visible inclusions. All text within the document or instrument shall be of sufficient color and clarity to ensure that the text is readable when reproduced from the record.

e. All signatures on a document or instrument shall be in black or dark blue ink and of sufficient color and clarity to ensure that the signatures are readable when the document or instrument is reproduced from the record. The corresponding name shall be typed, printed, or stamped beneath the original signature. The typing or printing of a name or the application of an embossed or inked stamp shall not cover or otherwise materially interfere with any part of the document or instrument except where provided by law. Failure to print or type signatures as provided in this paragraph does not invalidate the document or instrument.

f. The first page of each document or instrument, other than a plat or survey or a drawing related to a plat or survey, shall have a top margin of at least three inches of vertical space from left to right which shall be reserved for the recorder’s use. All other margins on the document or instrument shall be a minimum of three-fourths of one inch. Nonessential information including but not limited to form numbers, page numbers, or customer notations may be placed in a margin except the top margin. The recorder shall not incur any liability for not showing a seal or information that extends beyond the margin of the permanent archival record.

g. Each document or instrument presented for recording shall meet the requirements of [section 331.606A, subsection 2](#).

2. Each document or instrument, other than a plat or survey or a drawing related to a plat or survey, that is presented for recording shall contain the following information on the first page below the three-inch margin:

a. The name, address, and telephone number of the individual who prepared the document.

b. For any instrument of conveyance, the name of the taxpayer and a complete mailing address.

c. A return address.

d. The title of the document or instrument.

e. All grantors' names.

f. All grantees' names.

g. Any address required by statute.

h. The legal description of the property and parcel identification number, if required.

i. A document or instrument number for statutory requirements, if applicable.

3. If insufficient space exists on the first page for all of the information described in [subsection 2](#), the page reference of the document or instrument where the information is located shall be noted on the first page.

4. a. Each document or certificate prepared by a licensed professional land surveyor and presented for recording, including a plat of survey or a drawing related to a plat of survey, shall contain an index legend. However, this requirement shall not apply to a United States public land survey corner certificate described in [section 355.11](#).

b. Each document or certificate prepared by a licensed professional land surveyor and presented for recording, including a plat of survey or a drawing related to a plat of survey, shall include a blank rectangular space three and three-fourth inches in width and two and one-half inches in height reserved and delineated for the county recorder's use, unless the document is attached to a cover sheet approved by the governing board of the county land record information system.

5. The recorder may record the following documents or instruments which are exempt from the format requirements of [this section](#):

a. A document or instrument that was signed before July 1, 2005.

b. A military separation document or instrument.

c. A document or instrument executed outside the United States.

d. A certified copy of a document or instrument issued by a governmental agency, including a vital record.

e. A document or instrument where one of the original parties is deceased or otherwise incapacitated.

f. A document or instrument formatted to meet court requirements.

g. A federal tax lien.

h. A filing under the uniform commercial code, [chapter 554](#).

i. A groundwater hazard statement pursuant to [section 558.69](#).

6. A document or instrument rejected for recording by a recorder shall be returned to the preparer or presenter accompanied by an explanation of the reason for rejection.

7. a. On and after July 1, 2005, a document or instrument that does not conform to the format standards specified in [subsections 1 through 3](#) shall not be accepted for recording except upon payment of an additional recording fee of ten dollars per document or instrument. The requirement applies only to documents or instruments dated on or after July 1, 2005, and does not apply to those documents or instruments specifically exempted in [subsection 5](#).

b. On and after July 1, 2009, a document or instrument that does not conform to the format standards specified in [subsection 1](#), paragraphs "c" and "e", or [subsection 2](#), paragraph "b", shall not be accepted for recording. This paragraph applies only to documents or instruments dated on or after July 1, 2009, and does not apply to those documents or instruments specifically exempted in [subsection 5](#).

2004 Acts, ch 1069, §3, 4; 2004 Acts, ch 1175, §372; 2006 Acts, ch 1031, §3; 2009 Acts, ch 27, §8, 9; 2009 Acts, ch 159, §12; 2016 Acts, ch 1064, §1; 2018 Acts, ch 1093, §1

Referred to in §354.1, 355.6A

331.607 Books and records.

The recorder shall keep the following books and records:

1. Military personnel records as provided in [section 331.608](#).

2. An index of unemployment contribution liens as provided in [section 96.14, subsection 3](#).
3. A record of fees as provided in [section 331.902](#).
4. An index of income tax liens as provided in [section 422.26](#).
5. An index for records of private drainage systems as provided in [section 468.623](#).
6. A record of the names and descriptions of farms as provided in [section 557.22](#).
7. Index and records for instruments affecting real estate as provided under [chapter 558](#).
8. An index and record of homesteads as provided in [section 561.4](#).
9. A claimant's index and record for the notices of title interests in land as provided in [section 614.35](#).
10. A book of copies of original entries which has been compared with the originals and certified as true copies of land records by the register of the United States land office as provided in [section 622.44](#).
11. Other indexes and records as provided by law.
[S81, §331.607; [81 Acts, ch 117, §606](#)
[94 Acts, ch 1055, §2](#); [97 Acts, ch 121, §7](#); [2001 Acts, ch 44, §9](#); [2003 Acts, ch 5, §2](#); [2006 Acts, ch 1031, §4](#); [2009 Acts, ch 27, §10](#)

331.608 Military personnel records.

1. The recorder shall maintain a record in which, upon request, the discharge of a veteran shall be recorded without charge.
2. If an official discharge was not issued or if the veteran was killed in action or died in service, the recorder shall record an official certificate, general or special order, letter, or telegram from a competent authority, including letters from the United States department of defense, the United States department of veterans affairs, or other governmental office, which shows the termination of the veteran's service.
3. The recorder shall record without charge the commissions and warrants of veteran officers and noncommissioned officers; orders citing a veteran for bravery and meritorious action; citations and bestowals of medals from the state, federal, or foreign governments; and any other documents needed to perfect a claim.
4. The recorder shall record without charge the discharge or other records of a deceased veteran which are presented on behalf of the deceased veteran by a veterans organization.
5. The recorder shall keep an alphabetical index referring to the name of the veteran whose discharge paper is recorded.
6. Unless otherwise provided by the person who requested the recording of a record under [this section](#), notwithstanding [section 22.2, subsection 1](#), such record shall be confidential and shall not be made available for examination or copying except as follows:
 - a. To the person who is the subject of the record, to a member of that person's immediate family, or to that person's agent or representative duly authorized in writing.
 - b. To a person requesting to examine or copy a record when the event that resulted in the record being made occurred more than sixty-two years prior to the request. However, the recorder shall redact any social security number included in a record made available pursuant to this paragraph.
 - c. To a person who is a funeral director licensed pursuant to [chapter 156](#) and who has custody of the body of a deceased veteran.
 - d. When otherwise ordered by a court of competent jurisdiction.
 - e. When otherwise required by a department or agency of the federal or state government or a political subdivision. The recorder shall make these records available to the department of veterans affairs. The department of veterans affairs and its employees shall be subject to the same state and federal confidentiality restrictions and requirements that are imposed on the recorder.
7. If a certified copy of a record is required to perfect the claim of a veteran in service or honorably discharged or a claim of a dependent of the veteran, the certified copy shall be furnished by the custodian of the record without charge.
8. If the recorder periodically publishes notice of the services provided to military persons

and veterans under [this section](#), the recorder shall pay the cost of the publication in the same manner as other expenses of the recorder's office.

9. As used in [this section](#), "veteran" means a veteran as defined in [section 35.1](#), who enlisted or was inducted from the county, resided at any time in the county, or is buried in the county. For purposes of records maintained for claims filed under [chapter 426A](#), "veteran" also means a veteran as defined in [section 426A.11, subsection 4](#).

[C24, 27, 31, 35, 39, §5173 – 5175; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.4 – 335.10; S81, §331.608; [81 Acts, ch 117, §607](#)]

[92 Acts, ch 1140, §37](#); [99 Acts, ch 180, §16](#); [2001 Acts, ch 44, §10](#); [2003 Acts, ch 114, §2, 3](#); [2004 Acts, ch 1149, §4, 5](#); [2005 Acts, ch 115, §31, 40](#); [2006 Acts, ch 1031, §5](#); [2009 Acts, ch 26, §14](#); [2017 Acts, ch 99, §1](#)

Referred to in [§22.7\(46\)](#), [331.607](#)

331.609 Federal liens.

1. a. Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed or recorded in accordance with [this section](#).

b. Notices of liens upon real property for obligations payable to the United States, and certificates and notices affecting the liens shall be recorded in the office of the recorder of the county in which the real property subject to a federal lien is situated.

c. Notices of federal liens upon tangible or intangible personal property for obligations payable to the United States and certificates and notices affecting the liens shall be filed or recorded as follows:

(1) If the person against whose interest the lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the internal revenue laws of the United States, in the office of the secretary of state.

(2) In all other cases, in the office of the recorder of the county where the person against whose interest the lien applies resides at the time of recording of the notice of lien.

2. Certification of notices of liens, certificates, or other notices affecting federal liens by the secretary of the treasury of the United States, or a designee of the secretary, or by any official or entity of the United States responsible for the filing or certification of any other lien, entitles them to be filed or recorded, and no other attestation, certification, or acknowledgment is necessary.

3. a. If a notice of federal lien, a refiling or rerecording of a notice of lien, or a notice of revocation of a certificate described in paragraph "b" is presented to the filing officer:

(1) If the filing officer is the secretary of state, the secretary shall cause the notice to be marked, held, and indexed in accordance with [section 554.9519](#), as if the notice were a financing statement as provided in [chapter 554, article 9, part 5](#).

(2) If the filing officer is a recorder, the recorder shall endorse on the notice the recorder's identification and the date and time of receipt and record it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the title and address of the official or entity certifying the lien, and the total appearing on the notice of lien. The recorder may return the original instrument to the sender or dispose of the instrument if the sender does not wish the instrument returned. A document filed in the recorder's office before July 1, 1990, may be returned to the sender or disposed of if the sender does not wish to have the document returned and if there is an official copy of that document in the recorder's office.

b. If a certificate of release, nonattachment, discharge, or subordination of a lien is presented to the secretary of state for filing, the secretary shall:

(1) Cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, [chapter 554](#), except that the notice of lien to which the certificate relates shall not be removed from the files.

(2) Cause a certificate of discharge or subordination to be marked, held, and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code, [chapter 554](#).

c. If a refiled notice of federal lien referred to in paragraph "a" or any of the certificates or

notices referred to in paragraph “b” is presented for recording with a recorder, the recorder shall enter the refiled notice or the certificate with the date of recording in an alphabetical index and make a notation on the original record of a reference to the refiled notice or certificate.

d. Upon request of a person, the filing or recording officer shall issue a certificate showing whether there is on file or recorded, on the date and hour stated, a notice of federal lien or certificate or notice affecting the lien, filed or recorded on or after July 1, 1989, naming a particular person, and if a notice or certificate is on file or recorded, giving the date and hour of filing or recording of each notice or certificate. The fee for a certificate is six dollars. Upon request the filing or recording officer shall furnish a copy of any notice of federal tax lien or notice or certificate affecting a federal tax lien for a fee of five dollars per page.

4. The fees for filing or recording, and indexing each notice of lien or certificate or notice affecting the lien shall be as provided in [section 331.604](#). The officer shall bill the internal revenue service or any other appropriate federal agency on a monthly basis for fees for documents filed or recorded by it.

5. a. Filing or recording officers with whom notices of federal tax liens, certificates, and notices affecting the liens have been filed or recorded on or before July 1, 1970, shall, after that date, continue to maintain a file labeled “federal tax lien notices filed prior to July 1, 1970” containing notices and certificates filed in numerical order of receipt. If a notice of lien was filed or recorded on or before July 1, 1970, a certificate or notice affecting the lien shall be filed or recorded in the same office.

b. The original lien, certificate, or notice included in the file required to be maintained under paragraph “a” may be returned to the sender or disposed of by the recorder if the sender does not wish the instrument returned and if there is an official copy of the lien, certificate, or notice in the recorder’s office or the lien, certificate, or notice is maintained in the recorder’s office as an electronic document or is recorded, copied, or reproduced by any electronic, optical, magnetic, microfilm, or other method of storage.

6. a. Filing or recording officers with whom notices of federal tax liens, certificates, and notices affecting the liens have been filed or recorded after July 1, 1970, and before July 1, 1989, shall, after July 1, 1989, continue to maintain a file labeled “federal tax lien notices filed after July 1, 1970, and before July 1, 1989” containing notices and certificates filed or recorded in numerical order of receipt. If a notice of lien was filed or recorded on or after July 1, 1970, and before July 1, 1989, a certificate or notice affecting the lien shall be filed or recorded in the same office.

b. The original lien, certificate, or notice included in the file required to be maintained under paragraph “a” may be returned to the sender or disposed of by the recorder if the sender does not wish the instrument returned and if there is an official copy of the lien, certificate, or notice in the recorder’s office or the lien, certificate, or notice is maintained in the recorder’s office as an electronic document or is recorded, copied, or reproduced by any electronic, optical, magnetic, microfilm, or other method of storage.

7. [This section](#) may be cited as the “Uniform Federal Lien Registration Act”.

[C24, 27, 31, 35, 39, §5176; C46, 50, 54, 58, 62, 66, §335.11; C71, 73, 75, 77, 79, 81, §335.18 – 335.23; S81, §331.609; [81 Acts, ch 117, §608](#)]

[88 Acts, ch 1275, §33](#); [89 Acts, ch 36, §1](#); [90 Acts, ch 1021, §2](#); [2000 Acts, ch 1149, §169, 187](#); [2001 Acts, ch 44, §11](#); [2005 Acts, ch 3, §66](#); [2009 Acts, ch 27, §11](#); [2017 Acts, ch 38, §1](#)

331.610 Abolition of office of recorder — identification of office — place of filing.

If the office of county recorder is abolished in a county, the auditor of that county shall be referred to as the county auditor and recorder. After abolition of the office of county recorder, references in the Code requiring filing or recording of documents with the county recorder shall be deemed to require the filing in the office of the county auditor and recorder, and all duties of the abolished office of recorder shall be performed by the county auditor and recorder. However, the board of supervisors may direct that any of the duties of the abolished office of recorder prescribed in [section 331.602, subsection 9, 10, 11, or 16](#), or [section 331.605](#),

subsection 1, paragraph “a”, “b”, “c”, “d”, or “e”, shall be performed by other county officers or employees as provided in [section 331.323](#).

[93 Acts, ch 148, §2](#); [95 Acts, ch 38, §1](#); [2007 Acts, ch 126, §56](#); [2010 Acts, ch 1061, §178](#)

Referred to in [§331.502](#)

331.611 Vital statistics.

1. The recorder shall be the county registrar and carry out duties as provided in [chapter 144](#).
 2. The duties include, but are not limited to, the following:
 - a. Register and maintain certifications of birth as provided in [sections 144.13 through 144.18](#), [144.45](#), and [144.46](#).
 - b. Register and maintain certifications of death as provided in [sections 144.26 through 144.35](#), [144.45](#), and [144.46](#).
 - c. Issue and maintain marriage certificates as provided in [sections 144.36](#), [144.45](#), and [144.46](#), and [chapter 595](#).
- [95 Acts, ch 124, §12, 26](#)

331.612 through 331.650 Reserved.

PART 4

COUNTY SHERIFF

Law enforcement officer training reimbursement; [§384.15](#)

331.651 Office of county sheriff.

1. The office of sheriff is an elective office. However, if a vacancy occurs in the office, the first deputy shall assume the office after qualifying as provided in [this section](#). The first deputy shall hold the office until a successor is appointed or elected to the unexpired term as provided in [chapter 69](#). If a sheriff is suspended from office, the district court may appoint a sheriff until a temporary appointment is made by the board as provided in [section 66.19](#).

2. A person elected or appointed sheriff shall meet all the following qualifications:

- a. Have no felony convictions.
- b. Be age twenty-one or over at the time of assuming the office of sheriff.
- c. Be a certified peace officer recognized by the Iowa law enforcement academy council under [chapter 80B](#) or complete the basic training course provided at the Iowa law enforcement academy’s central training facility or a location other than the central training facility within one year of taking office. A person shall be deemed to have completed the basic training course if the person meets all course requirements except the physical training requirements.

3. A person elected or appointed to the office of sheriff shall qualify by taking the oath of office as provided in [section 63.10](#) and give bond as provided in [section 64.8](#).

4. The term of office of the sheriff is four years.

[C51, §96, 239; R60, §224, 473; C73, §589; C97, S13, §1072; C24, 27, 31, 35, 39, §520; C46, §39.17; C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §39.17, 337.20; S81, §331.651; [81 Acts, ch 117, §650](#)]

[94 Acts, ch 1010, §1](#); [2002 Acts, ch 1134, §95, 115](#); [2010 Acts, ch 1061, §138](#)

Referred to in [§97B.49C](#), [97B.49G](#)

331.652 General powers of the sheriff.

1. The sheriff may call upon any person for assistance to:
 - a. Keep the peace or prevent the commitment of crime.
 - b. Arrest a person who is liable to arrest.
 - c. Execute a process of law.
2. The sheriff, when necessary, may summon the power of the county to carry out the responsibilities of office.

3. The sheriff may use the services of the department of public safety in the apprehension of criminals and detection of crime.

4. The sheriff, with the cooperation of the commissioner of public safety, may hold an annual conference and school of instruction for all peace officers within the county, including regularly organized reserve peace officers under the sheriff's jurisdiction, at which time instruction may be given in all matters relating to the duties of peace officers.

5. The sheriff may administer oaths and take affirmations on matters relating to the business of the office of sheriff as provided in [section 63A.2](#).

6. The sheriff may serve a subpoena or order issued under authority of the department of revenue as provided in [section 421.22](#).

7. Subject to the requirements of [chapter 341A](#) and [section 331.903](#), the sheriff may appoint and remove deputies, assistants, and clerks.

8. The sheriff may appoint one or more civil process servers, subject to the provisions of [section 331.903](#).

a. A person appointed by the sheriff as a civil process server may, under the direction of the sheriff, execute and return all writs and other legal process issued to the sheriff by legal authority.

b. The court shall take judicial notice of a civil process server's signature.

c. All costs for service of writs and other legal process by a civil process server shall be collected in accordance with the provisions of [section 331.655](#).

d. A civil process server shall not be considered to be a sheriff or a deputy sheriff for purposes of [this chapter](#) or [chapter 97B](#) or [341A](#).

9. The sheriff may dispose of personal property under [section 80.39](#).

1 – 4. [C51, §173; R60, §386; C73, §340; C97, §502; S13, §499-a; C24, 27, §5182; C31, 35, §5182, 5182-d1; C39, **§5182, 5182.1**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.1, 337.2; S81, §331.652(1 – 4); [81 Acts, ch 117, §651](#)]

5, 6. [S81, §331.652(5, 6); [81 Acts, ch 117, §651](#)]

7. [C51, §411, 415; R60, §642, 646; C73, §766, 769; C97, §510; SS15, §510-b; C24, 27, 31, 35, 39, **§5238, 5240**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §341.1, 341.3; S81, §331.652(7); [81 Acts, ch 117, §651](#)]

[2000 Acts, ch 1203, §19](#); [2002 Acts, ch 1022, §1](#); [2003 Acts, ch 108, §68](#); [2003 Acts, ch 145, §286](#); [2012 Acts, ch 1023, §157](#)

Referred to in [§331.654](#)

331.653 General duties of the sheriff.

The sheriff shall:

1. Execute and return all writs and other legal process issued to the sheriff by legal authority. The sheriff shall execute and return any legal process in the sheriff's possession at the expiration of the sheriff's term of office and if a vacancy occurs in the office of sheriff, the sheriff's deputies shall execute and return the legal processes in their possession as if the sheriff had continued in office. The sheriff's successor or other officer authorized to discharge the duties of the office of sheriff may execute and return the legal processes on behalf of the outgoing sheriff and the sheriff's deputies, but the outgoing sheriff and the sheriff's deputies remain liable for the execution and return of the legal processes in their possession when the sheriff leaves office or the vacancy occurs.

2. Upon written order of the county attorney, make a special investigation of any alleged infraction of the law within the county and report the findings to the county attorney within a reasonable time. Upon completion of the investigation, the sheriff shall file with the auditor a detailed, sworn statement of the expenses of the investigation accompanied by the written order of the county attorney. The board shall audit and pay the reasonable and necessary expenses of the investigation.

3. Upon leaving office, deliver to the sheriff's successor and take the successor's receipt for all books and papers pertaining to the office except as provided in [subsection 1](#), property attached and levied upon, and prisoners in the county jail. The receipt is sufficient indemnity to the outgoing sheriff.

4. Provide bailiff and other law enforcement service to the district judges, district

associate judges, and associate juvenile judges, and judicial magistrates of the county upon request.

5. Serve as a member of the local emergency management commission as provided in [section 29C.9](#).

6. Enforce the provisions of [chapter 718A](#) relating to the desecration of flags and insignia.

7. Carry out duties relating to election contests as provided in [sections 57.6, 62.4, and 62.19](#).

8. Carry out duties relating to the seizure and disposition of illegal oil and gas supplies as provided in [section 458A.15](#).

9. Serve a notice or subpoena received from a board of arbitration as provided in [section 679B.10](#).

10. Cooperate with the department of inspections, appeals, and licensing in the enforcement of child labor laws as provided in [section 92.22](#).

11. Carry out duties relating to the seizure and forfeiture of cigarettes, vehicles, and other property used in violation of cigarette tax laws as provided in [section 453A.32](#).

12. Observe and inspect any licensed premises for gambling devices and report findings to the license-issuing authority as provided in [section 99A.4](#).

13. Carry out duties relating to the issuance of permits for the possession, transportation, and detonation of explosive materials as provided in [sections 101A.3, 101A.5, 101A.7, and 101A.8](#).

14. Seize fish and game taken, possessed, or transported in violation of the state fish and game laws as provided in [section 481A.12](#).

15. Carry out duties relating to the enforcement of state liquor and beer laws as provided in [sections 123.14, 123.117, and 123.118](#).

16. Reserved.

17. Enforce the payment of the manufactured or mobile home tax as provided in [section 435.24](#).

18. Carry out duties relating to the reporting of persons injured in the commission of a crime, either as perpetrators or victims, as provided in [sections 147.111 and 147.112](#).

19. Carry out duties relating to the enforcement of livestock transportation laws as provided in [chapter 172B](#).

20. Investigate disputes in the ownership or custody of branded animals as provided in [section 169A.10](#).

21. Reserved.

22. Reserved.

23. Carry out duties relating to the involuntary hospitalization of persons with mental illness as provided in [sections 229.7 and 229.11](#).

23A. Carry out duties related to service of a summons, notice, or subpoena pursuant to [sections 232.35, 232.37, and 232.88](#).

24. Carry out duties relating to the assessment of reported child abuse cases and the protection of abused children as provided in [section 232.71B](#).

25. Reserved.

26. Reserved.

27. Give notice of the time and place of making an appraisal of unneeded school land as provided in [sections 297.17 and 297.28](#).

28. Cooperate with the state department of transportation, the department of public safety, and other law enforcement agencies in the enforcement of local and state traffic laws and inspections as provided in [sections 321.5 and 321.6](#).

29. Report the theft and recovery of a registered motor vehicle as provided in [section 321.72](#).

30. Collect unpaid motor vehicle fees and penalties as provided in [sections 321.133 through 321.135](#).

31. Reserved.

32. Enforce [sections 321.372 through 321.379](#) relating to school buses.

33. Carry out duties relating to the enforcement of laws prohibiting the operation of a motor vehicle while intoxicated as provided in [chapter 321J](#).

34. Upon request, assist the department of revenue and the state department of transportation in the enforcement of motor fuel tax laws as provided in [section 452A.76](#).

35. Have charge of the county jails in the county and custody of the prisoners committed to the jails as provided in [chapter 356](#).

36. Reserved.

37. Reserved.

38. Notify the department of natural resources of hazardous conditions of which the sheriff is notified as provided in [section 455B.386](#).

39. Carry out duties relating to condemnation of private property as provided under [chapter 6B](#).

40. Carry out duties relating to the removal and disposition of abandoned motor vehicles as provided in [section 556B.1](#).

41. Carry out duties relating to the determination of what is included in a homestead as provided in [section 561.8](#).

42. Carry out duties relating to liens for services of animals as provided in [chapter 580](#).

43. Reserved.

44. Reserved.

45. Designate the newspapers in which notices pertaining to the sheriff's office are published as provided in [section 618.7](#).

46. Carry out duties relating to the execution of judgments and orders of the court as provided in [chapter 626](#).

47. Add the amount of an advancement made by the holder of the sheriff's sale certificate to the execution, upon verification by the clerk as provided by [section 629.3](#).

48. Upon appointment of the court, serve as a receiver of property of a judgment debtor as provided in [sections 630.7](#) and [630.9](#).

49. Carry out duties relating to the attachment of property as provided in [chapters 639](#), [640](#), and [641](#).

50. Carry out duties relating to garnishment under [chapter 642](#).

51. Carry out duties relating to an action of replevin as provided in [chapter 643](#).

52. Carry out orders of the court or a judge relating to the service or execution of a writ of habeas corpus as provided under [chapter 663](#).

53. Carry out duties relating to the disposition of lost property as provided in [chapter 556F](#).

54. Carry out orders of the court requiring the sheriff to take custody and deposit or deliver trust funds as provided in [section 636.30](#).

55. Carry out legal processes directed by an appellate court as provided in [section 625A.14](#).

56. Furnish the division of criminal investigation with the criminal identification records and other information upon direction by the commissioner of public safety as provided in [section 690.1](#).

57. Take the fingerprints of all persons specified under [section 690.2](#) and forward the fingerprint records to the commissioner of public safety.

58. Report information on crimes committed and delinquent acts committed, which would be a serious or aggravated misdemeanor or felony if committed by an adult, and furnish disposition reports on persons arrested and juveniles taken into custody, for a delinquent act which would be a serious or aggravated misdemeanor or felony if committed by an adult, and criminal complaints or information or juvenile delinquency petitions, alleging a delinquent act which would be a serious or aggravated misdemeanor or felony if committed by an adult, filed in any court as provided in [section 692.15](#).

59. Carry out duties relating to firearm training and the issuance and revocation of firearm permits as provided in [chapter 724](#).

60. Accept custody of persons handed over to the sheriff by the department of public safety as provided in [section 804.28](#).

61. Carry out duties relating to the forfeiture and judgment of bail as provided in [section 811.6](#).

62. Resume custody of a defendant who is recommitted after bail by order of a magistrate as provided in [section 811.7](#).

63. Carry out duties relating to the confinement of persons who are considered dangerous persons under [section 811.1A](#) or persons with a mental disorder as provided in [chapter 812](#).

64. Release a defendant in custody upon receipt of a certificate of release as provided in [section 814.14](#).

65. Upon call of the governor or attorney general, render assistance in the enforcement of the law as provided in [section 817.2](#).

65A. Carry out the duties imposed under [sections 915.11](#) and [915.16](#).

66. Upon court order, take an accused person into custody from the warden of a penal institution and convey the person to the place of trial as provided in [rule of criminal procedure 2.7](#).

67. Receive and detain a defendant transferred from another county under a change of venue as provided in [rule of criminal procedure 2.11\(10\)](#).

68. Carry out duties relating to the execution of a judgment for confinement or other execution as provided in [rule of criminal procedure 2.26](#).

69. Carry out duties relating to the return of service in civil cases as provided in [rule of civil procedure 1.308](#).

70. Serve a writ of certiorari as provided in [rule of civil procedure 1.1407](#).

71. Carry out other duties required by law and duties assigned pursuant to [section 331.323](#).

1. [C51, §170, 177; R60, §383, 390, 3264; C73, §337, 344, 346; C97, §499, 504, 506; S13, §499-b; C24, 27, 31, 35, 39, **§5183, 5188, 5190**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.3, 337.8, 337.10; S81, §331.653(1); [81 Acts, ch 117, §652](#)]

2. [S13, §499-c; C24, 27, 31, 35, 39, **§5184**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.4; S81, §331.653(2); [81 Acts, ch 117, §652](#)]

3. [C51, §178; R60, §391; C73, §345; C97, §505; C24, 27, 31, 35, 39, **§5189**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.9; S81, §331.653(3); [81 Acts, ch 117, §652](#)]

4. [C51, §174; R60, §387; C73, §341; C97, §503; C24, 27, 31, 35, 39, **§5187**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.7; S81, §331.653(4); [81 Acts, ch 117, §652](#)]

5 – 71. [S81, §331.653(5 – 71); [81 Acts, ch 117, §652](#)]

[83 Acts, ch 101, §79](#); [83 Acts, ch 186, §10090, 10091, 10201](#); [85 Acts, ch 67, §41](#); [86 Acts, ch 1108, §5](#); [86 Acts, ch 1121, §2](#); [86 Acts, ch 1155, §7](#); [86 Acts, ch 1220, §39](#); [87 Acts, ch 115, §54](#); [90 Acts, ch 1230, §91](#); [91 Acts, ch 191, §14](#); [92 Acts, ch 1139, §28](#); [94 Acts, ch 1103, §3](#); [94 Acts, ch 1173, §27](#); [95 Acts, ch 67, §29](#); [95 Acts, ch 191, §24](#); [96 Acts, ch 1111, §1](#); [96 Acts, ch 1129, §113](#); [96 Acts, ch 1186, §23](#); [97 Acts, ch 35, §23, 25](#); [97 Acts, ch 126, §41, 42](#); [98 Acts, ch 1090, §68, 84](#); [2001 Acts, ch 153, §15](#); [2001 Acts, ch 176, §80](#); [2003 Acts, ch 145, §286](#); [2003 Acts, ch 151, §27](#); [2004 Acts, ch 1084, §3](#); [2005 Acts, ch 167, §56, 66](#); [2006 Acts, ch 1034, §2](#); [2008 Acts, ch 1181, §37](#); [2009 Acts, ch 133, §126](#); [2012 Acts, ch 1021, §69](#); [2013 Acts, ch 90, §93](#); [2017 Acts, ch 133, §3](#); [2018 Acts, ch 1137, §28](#); [2021 Acts, ch 80, §212](#); [2023 Acts, ch 19, §2015](#); [2023 Acts, ch 64, §54](#)

Referred to in [§331.654](#)

331.654 Faithful discharge of duties — penalty for disobedience.

1. The provisions of [section 331.652, subsections 1 and 2](#), and [section 331.653, subsections 1 and 2](#), do not relieve a sheriff or deputy sheriff from the full and faithful discharge of all duties required of the officer by law.

2. The disobedience of a sheriff or deputy sheriff to the command of a legal process is a contempt of the court from which the process is issued and is punishable as provided in [chapter 665](#). The sheriff or deputy sheriff is also liable to action by any person injured by the disobedience.

[C51, §171; R60, §384; C73, §338; C97, §500; S13, §499-d; C24, 27, 31, 35, 39, **§5185, 5186**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.5, 337.6; S81, §331.654; [81 Acts, ch 117, §653](#)]

331.655 Fees — mileage — expenses.

1. The sheriff shall collect the following fees:

a. For serving a notice and returning it, for the first person served, thirty dollars, and for each additional person, thirty dollars, except that the fee for serving additional persons in the

same household shall be twenty dollars for each additional service, or if the service of notice cannot be made or several attempts are necessary, the repayment of all necessary expenses actually incurred by the sheriff while attempting in good faith to serve the notice.

b. For each warrant served, thirty-five dollars, and the repayment of necessary expenses incurred in executing the warrant, as sworn to by the sheriff, or if service of the warrant cannot be made, the repayment of all necessary expenses actually incurred by the sheriff while attempting in good faith to serve the warrant.

c. For serving and returning a subpoena, for each person served, thirty-five dollars, and the necessary expenses incurred while serving subpoenas in criminal cases or cases relating to hospitalization of persons with mental illness.

d. For summoning a grand or trial jury, all necessary and actual expenses incurred by the sheriff.

e. For summoning a jury to assess the damages to the owners of lands taken for works of internal improvement, two hundred dollars per day, and necessary expenses incurred. [This subsection](#) does not allow a sheriff to make separate charges for different assessments which can be made by the same jury and completed in one day of ten hours.

f. For serving an execution, attachment, order for the delivery of personal property, injunction, or any order of court, and returning it, thirty dollars.

g. For making and executing a certificate or deed for lands sold on execution, fifty dollars, or for making and executing a bill of sale for personal property sold, thirty dollars.

h. For the time necessarily employed in making an inventory of personal property attached or levied upon, twenty dollars per hour.

i. For a copy of any paper required by law, made by the sheriff, fifty cents.

j. Mileage at the rate specified in [section 70A.9](#) in all cases required by law, going and returning. Mileage fees do not apply where provision is made for expenses, and both mileage and expenses shall not be allowed for the same services and for the same trip. If the sheriff transports one or more persons by auto to a state institution or any other destination required by law or if one or more legal papers are served on the same trip, the sheriff is entitled to one mileage, the mileage cost of which shall be prorated to the persons transported or papers served. However, in serving original notices in civil cases and in serving and returning a subpoena, the sheriff shall be allowed mileage in each action where the original notice or subpoena is served, with a minimum mileage of one dollar for each service. The sheriff may refuse to serve any legal processes in civil cases until the fees and estimated mileage for service have been paid.

k. For setting a sale of property, seventy-five dollars.

l. For conveying one or more persons to a state, county, or private institution by order of court or commission, necessary expenses for the sheriff and the person conveyed and twenty-five dollars per hour for the time necessarily employed in going to and from the institution, the expenses and hourly rate to be charged and accounted for as fees. If the sheriff needs assistance in taking a person to an institution, the assistance shall be furnished at the expense of the county.

m. For serving a warrant for the seizure of intoxicating liquors, ten dollars; for the removal and custody of the liquor, actual expenses; for the destruction of the liquor under the order of the court, ten dollars and actual expenses; for posting and leaving notices in these cases, ten dollars and actual expenses.

n. For posting a notice or advertisement, ten dollars.

o. For delivering prisoners under a change of venue, the fee authorized under [section 815.8](#).

p. For the necessary time employed in attending the service of a writ, twenty-five dollars per hour.

2. The mileage fees allowed by law may be retained by the sheriff as an addition to the sheriff's annual salary. In counties having a population of one hundred thousand or more, the county may contract with the sheriff for the use of an automobile on a monthly basis in lieu of payment of mileage in the service of criminal processes.

3. The sheriff shall keep an accurate record of the fees collected in the county system,

make a quarterly report of the fees collected to the board, and pay the fees belonging to the county into the county treasury as provided in [section 331.902](#).

4. The sheriff shall deposit funds collected and held by the sheriff in an approved depository as provided in [chapter 12C](#).

1. [C51, §2536; R60, §1570, 4145; C73, §3788, 3789, 3807; C97, S13, §511; C24, 27, 31, 35, 39, **§5191**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.11; S81, §331.655(1); [81 Acts, ch 117, §654](#)]

2. [C24, §5192; C27, 31, 35, §5191-a1, 5192; C39, **§5191.2, 5192**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.13, 337.14; S81, §331.655(2); [81 Acts, ch 117, §654](#)]

3. [C97, S13, §508; C24, 27, 31, 35, 39, **§5246, 5247**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §342.2, 342.3; S81, §331.655(3); [81 Acts, ch 117, §654](#)]

4. [S81, §331.655(4); [81 Acts, ch 117, §654](#)]
[83 Acts, ch 198, §23](#); [85 Acts, ch 118, §1](#); [88 Acts, ch 1133, §2](#); [90 Acts, ch 1230, §92](#); [96 Acts, ch 1129, §85](#); [97 Acts, ch 121, §8](#); [2001 Acts, ch 92, §1](#); [2016 Acts, ch 1080, §1](#); [2017 Acts, ch 29, §102](#); [2017 Acts, ch 137, §1, 2](#); [2023 Acts, ch 71, §22](#)

Referred to in [§331.652, 815.8](#)

331.656 Management of condemnation funds.

1. A sheriff receiving funds from a condemnation proceeding shall list the funds in detail in a book kept for that purpose. The sheriff shall pay the funds to the persons entitled to them upon final adjudication of a condemnation case. If the funds are held after final adjudication of the case until the end of the fiscal year, the funds shall be paid to the treasurer as provided in [subsection 2](#).

2. Not later than July 1 of each year, the sheriff shall make a detailed report under oath of all funds received and in the sheriff's possession from condemnation proceedings which have been finally adjudicated. The report shall include the names of the parties to whom the funds belong, when the funds were received, and a description of the property condemned. The report shall be filed with the treasurer and the amount of the condemnation funds specified in the report shall be paid to the treasurer. The sheriff shall be given a detailed receipt for the funds.

3. If the sheriff possesses condemnation funds which have not been finally adjudicated, the sheriff shall prepare a detailed report of those funds, including the same information as required in [subsection 2](#), which report shall be filed with the auditor for examination and audit by the board. When a sheriff's term of office expires, the sheriff shall pay the condemnation funds which are not finally adjudicated to the sheriff's successor. The outgoing sheriff shall receive a detailed receipt for the funds.

4. The treasurer shall keep a record of the condemnation funds received from the sheriff in a book kept for that purpose. The book shall include a list of the names of persons to whom the funds are due, a description of the property condemned, and the amount due for each property item. The treasurer shall pay the amount due to each person from the condemnation fund on warrants ordered by the board and issued by the auditor. The treasurer and the bond sureties of the treasurer are liable for the condemnation funds in the same manner as for other funds received by the treasurer in an official capacity.

5. The sheriff and the bond sureties of the sheriff are liable for the condemnation funds received by the sheriff until the funds are paid to the persons to which the funds are due, the treasurer, or the sheriff's successor as provided in [this section](#).

[C24, 27, 31, 35, 39, **§5193 – 5197**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.15 – 337.19; S81, §331.656; [81 Acts, ch 117, §655](#)]

Referred to in [§331.552](#)

331.657 Standard uniforms.

1. The sheriff and the full-time deputy sheriffs shall wear the standard uniform and display a standard badge of office when on duty except:

a. The sheriff may designate other apparel to be worn when the sheriff or a deputy sheriff is engaged in assignments involving special investigation, civil process, court duties, jail duties, and the handling of persons with mental illness.

b. A district court judge, district associate judge, or judicial magistrate may direct that deputy sheriffs who act as bailiffs dress in wearing apparel other than the standard uniform while the court is in session.

c. Special deputy sheriffs appointed by the sheriff are excluded from the requirements of [this subsection](#).

2. The standard uniforms and accessories required by the sheriff for the proper outfitting of the sheriff and the sheriff's full-time deputies under [this section](#) shall be provided by the county. The uniforms and accessories issued to the sheriff and the sheriff's deputies remain the property of the county.

3. The colors and design of the standard uniform for the sheriffs and deputy sheriffs shall be designated by rule of the commissioner of public safety after consideration of the recommendations of the Iowa state association of sheriffs and deputy sheriffs. The uniform shall include standard shirts, shoulder patches, badges, nameplates, hats, trousers, neckties, jackets, socks, shoes and boots, and leather goods. The uniforms shall be readily distinguishable from the uniforms of other law enforcement agencies of the state. The rules shall allow for appropriate individual county designations on the uniforms. The rules shall be adopted and may be amended in compliance with [chapter 17A](#).

[C66, 71, 73, §332.10; C75, 77, 79, §332.10, 337A.1, 337A.2, 337A.4, 337A.6; C81, §337A.1, 337A.2, 337A.4, 337A.6; S81, §331.657; [81 Acts, ch 117, §656](#)]

[96 Acts, ch 1129, §113](#); [98 Acts, ch 1137, §1](#)

Referred to in [§331.322](#)

331.658 Care of prisoners.

1. The sheriff shall provide board and care for prisoners in the sheriff's custody in the county jail without personal compensation except for the sheriff's annual salary.

2. The county shall pay the costs of the board and care of the prisoners in the county jail, which costs, in the board's judgment, are necessary to enable the sheriff to carry out the sheriff's duties under [this section](#). The board may determine the manner in which meals are provided for the prisoners.

3. The sheriff is accountable to the board for fees due or collected for boarding, lodging, and providing other services for prisoners in the sheriff's custody under the order of another state or a federal court.

4. The sheriff shall allow access by the board at any reasonable time to the county jail and to supplies provided by the county for the purpose of inspecting the jail and determining whether the supplies are used for the purpose of boarding and caring for prisoners as provided in [this section](#).

[C51, §2536; R60, §4145; C73, §3788; C24, 27, §5197-d1; C31, 35, §5197-d1 – 5197-d3, 5197-d9; C39, [§5191, 5197.01 – 5197.03, 5197.09](#); C46, 50, 54, 58, 62, 66, 71, 73, §337.11, 338.1 – 338.3, 338.9; C75, 77, 79, 81, §338.1 – 338.3, 338.9; S81, §331.658; [81 Acts, ch 117, §657](#)]

[2004 Acts, ch 1117, §1, 4](#)

Referred to in [§331.322](#)

331.659 Prohibited actions.

1. a. Except for a civil claim for reimbursement under [section 356.7](#), a sheriff or a deputy sheriff shall not:

- (1) Appear in any court as an attorney or legal counsel for another party.
- (2) Make or prepare a writing, document or process to commence a legal action or proceeding.
- (3) Use a writing, document or process prepared by the sheriff or deputy sheriff in a legal action or proceeding.

b. The document, writing, or process prepared or made by a sheriff or a deputy sheriff in violation of [this subsection](#) is void.

2. A sheriff or a deputy sheriff shall not be the purchaser, directly or indirectly, of property

which is being sold by the sheriff or deputy sheriff under process of law. A purchase made in violation of [this subsection](#) is void.

[C51, §175, 176; R60, §388, 389; C73, §342, 343; C97, §546, 547; C24, 27, 31, 35, 39, §5251, 5252; C46, 50, 58, 62, 66, 71, 73, 75, 77, 79, 81, §343.3, 343.4; S81, §331.659; [81 Acts, ch 117, §658](#)]

[2010 Acts, ch 1061, §180; 2020 Acts, ch 1074, §59, 64](#)

331.660 Appropriation — Indian settlement officer. Repealed by [2009 Acts, ch 179, §14](#).

331.661 Multicounty office.

1. Two or more county boards of supervisors may adopt resolutions proposing to share the services of a county sheriff. The resolutions shall also propose that the question of establishing the office of multicounty sheriff be submitted to the electorate of the counties proposing to share the services of a county sheriff. The proposal is adopted in those counties where a majority of the electors voting approves the proposal.

2. The county sheriff shall be elected by a majority of the votes cast for the office of county sheriff in all of the counties which the county sheriff will serve. The election shall be conducted in accordance with [section 47.2, subsection 2](#).

3. The office of multicounty sheriff is created effective on January 1 of the year following the next general election at which the county sheriff is elected as provided by [this section](#) and [section 39.17](#).

[91 Acts, ch 189, §1](#)

331.662 to 331.700 Reserved.

PART 5

RESERVED

331.701 to 331.750 Reserved.

PART 6

COUNTY ATTORNEY

331.751 Office of county attorney.

1. The office of county attorney is an elective office except that if a vacancy occurs in the office, a successor shall be elected or appointed to the unexpired term as provided in [chapter 69](#).

2. A person elected or appointed to the office of county attorney shall be a registered voter of the county, be admitted to the practice of law in the courts of this state as provided by law, qualify by taking the oath of office as provided in [section 63.10](#), and give bond as provided in [section 64.8](#). A person is not qualified for the office of county attorney while the person's license to practice law in this or any other state is suspended or revoked.

3. The term of office of the county attorney is four years.

[C51, §96, 239; R60, §224; C97, §1072; S13, §308-b, 1072; C24, 27, 31, 35, 39, §520, 5179; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §39.17, 336.1; S81, §331.751; [81 Acts, ch 117, §750](#)]

[94 Acts, ch 1169, §64; 2010 Acts, ch 1033, §48](#)

331.752 Full-time or part-time attorney.

1. The board may provide that the county attorney is a full-time or part-time county officer in the manner provided in [this section](#). A full-time county attorney shall refrain from the private practice of law.

2. The board may provide, by resolution, that the county attorney shall be a full-time

county officer. The resolution shall include an effective date which shall not be less than sixty days from the date of adoption. However, if the county attorney or county attorney-elect objects to the full-time status, the effective date of the change to a full-time status shall be delayed until January 1 of the year following the next general election at which a county attorney is elected. The board shall not adopt a resolution changing the status of the county attorney between March 1 and the date of the general election of the year in which the county attorney is regularly elected as provided in [section 39.17](#).

3. The board may change the status of a full-time county attorney to a part-time county attorney by following the same procedures as provided in [subsection 2](#). If the incumbent county attorney objects to the change in status, the change shall be delayed until January 1 following the next election of a county attorney.

4. A resolution changing the full-time or part-time status of a county attorney may take effect at any time before the sixty days expire upon agreement of the board of supervisors and the affected county attorney or county attorney-elect.

5. The resolution changing the status of a county attorney shall state the initial annual salary to be paid to the county attorney when the full-time or part-time status is effective. The annual salary specified in the resolution shall remain effective until changed as provided in [section 331.907](#). Except in counties having a population of more than two hundred thousand, the annual salary of a full-time county attorney shall be an amount which is between forty-five percent and one hundred percent of the annual salary received by a district court judge.

[C79, 81, §332.61 – 332.63; S81, §331.752; 81 Acts, ch 117, §751, 752]

88 Acts, ch 1267, §18; 94 Acts, ch 1173, §28

Referred to in [§236.3B](#), [236A.5](#), [331.323](#)

331.753 Multicounty office.

1. If two or more counties agree, pursuant to [chapter 28E](#), to share the services of a county attorney, the county attorney shall be elected by a majority of the votes cast for the office of county attorney in all of the counties which the county attorney will serve as provided in the agreement. The election shall be conducted in accordance with [section 47.2, subsection 2](#).

2. The effective date of the agreement shall be January 1 of the year following the next general election at which the county attorney is elected as provided by [this section](#) and [section 39.17](#).

[C79, 81, §336.6; S81, §331.753; 81 Acts, ch 117, §753]

Referred to in [§331.323](#)

331.754 Absence or disqualification of county attorney and assistants.

1. In case of absence, sickness, or disability of the county attorney and the assistant county attorneys, the board of supervisors may appoint an attorney to act as county attorney. Upon application of the county attorney or the attorney general, the chief judge or the chief judge's designee may appoint an attorney to act temporarily as county attorney until the board has had sufficient time to appoint an acting county attorney. As an alternative, upon the application of the county attorney or the attorney general, the chief judge or the chief judge's designee may appoint the attorney general to temporarily act as county attorney if the attorney general consents to the appointment.

2. If the county attorney and all assistant county attorneys are disqualified because of a conflict of interest from performing duties and conducting official business in a juvenile, criminal, contempt, or commitment proceeding which requires the attention of the county attorney, the chief judge or the chief judge's designee, upon application by the county attorney or the attorney general certifying that there is a bona fide reason for the disqualification based upon a principle of law or court rule, may appoint an attorney to act as county attorney in the proceeding. As an alternative, upon application of the county attorney or attorney general certifying that there is a bona fide reason for the disqualification, the chief judge or the chief judge's designee may appoint the attorney general to act as county attorney in the proceeding if the attorney general consents to the appointment. If the attorney general does not consent to the appointment, the chief judge or the chief judge's designee may appoint an attorney designated by the attorney general.

3. Upon any application of the attorney general pursuant to [subsection 1 or 2](#), the county attorney shall be given notice and shall be provided an opportunity to file an objection prior to the appointment of any attorney. [This subsection](#) shall not apply if giving notice would jeopardize a criminal investigation.

4. The board may appoint an attorney to act as county attorney in a civil proceeding if the county attorney and all assistant county attorneys are disqualified because of a conflict of interest from performing duties and conducting official business.

5. A temporary or acting county attorney has the same authority and is subject to the same responsibilities as a county attorney.

6. A temporary or acting county attorney shall receive a reasonable compensation as determined by the board for services rendered in proceedings before a judicial magistrate or rendered on behalf of a county officer or employee. If the proceedings are held before a district associate judge or a district judge, the judge shall determine a reasonable compensation for the temporary or acting county attorney. If the proceedings are held before an associate juvenile judge or a judicial hospitalization referee, the temporary or acting county attorney shall be compensated at a rate approved by the judge who appointed the associate juvenile judge or referee. The compensation shall be paid from funds to be appropriated to the office of county attorney by the board.

7. Notwithstanding [subsections 1 through 6](#), upon request by a county attorney, the attorney general or an assistant attorney general may act as county attorney in a criminal proceeding, on behalf of the state, without appointment by the board, the chief judge, or the chief judge's designee.

[C97, §304; C24, §13675; C27, 31, 35, §5180-a1; C39, §**5180.1**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §336.3; S81, §331.754; [81 Acts, ch 117, §754](#)]

[88 Acts, ch 1066, §1](#); [92 Acts, ch 1124, §3](#); [2000 Acts, ch 1057, §2](#); [2002 Acts, ch 1052, §1](#)
Referred to in [§13.2](#)

331.755 Prohibited actions — outside counsel authorized.

1. A county attorney shall not:

a. Accept a fee or reward from or on behalf of a person for services rendered in a prosecution or the conduct of official business.

b. Engage directly or indirectly as an attorney or an agent for a party other than the state or the county in an action or proceeding arising in the county that is based upon substantially the same facts as a prosecution or proceeding that has been commenced or prosecuted by the county attorney in the name of the state or the county. This prohibition also applies to the members of a law firm with which the county attorney is associated.

c. Receive assistance from another attorney who is interested in any civil action in which a recovery is asked based upon matters involved in a criminal prosecution commenced or prosecuted by the county attorney.

2. A board of supervisors may, with a majority vote of the board, obtain outside counsel to represent the board of supervisors or any other county official.

[C97, §305; C24, §13677; C27, 31, 35, §1580-a3; C39, §**5180.3**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §336.5; S81, §331.755; [81 Acts, ch 117, §755](#)]

[2025 Acts, ch 100, §1, 2](#)

Section amended

331.756 Duties of the county attorney.

The county attorney shall:

1. Diligently enforce or cause to be enforced in the county, state laws and county ordinances, violations of which may be commenced or prosecuted in the name of the state, county, or as county attorney, except as otherwise provided.

2. Appear for the state and the county in all cases and proceedings in the courts of the county to which the state or the county is a party, except actions or proceedings resulting from a change of venue from another county, and appear in the appellate courts in all cases in which the county is a party, and appear in all actions or proceedings which are transferred on

a change of venue to another county or which require the impaneling of a jury from another county and in which the county or the state is a party.

3. Prosecute all preliminary hearings for charges triable upon indictment.

4. Prosecute misdemeanors under [chapter 664A](#). The county attorney shall prosecute other misdemeanors when not otherwise engaged in the performance of other official duties.

5. *a.* Enforce all forfeited bonds and recognizances and prosecute all proceedings necessary for the recovery of debts, revenues, moneys, fines, penalties, restitution of court-appointed attorney fees ordered pursuant to [section 815.9](#), including the expense of a public defender, and forfeitures accruing to the state, the county or a road district in the county, and all suits in the county against public service corporations which are brought in the name of the state. To assist in this duty, the county attorney may procure a designee to assist with collection efforts.

b. If the designee is a professional collection services agency, the county attorney shall file with the clerk of the district court an indication of the satisfaction of each obligation to the full extent of all moneys collected in satisfaction of that obligation, including all fees and compensation retained by the designee incident to the collection and not paid into the office of the clerk.

c. Before a county attorney designates another county official or agency to assist with collection of debts, revenues, moneys, fines, penalties, restitution of court-appointed attorney fees ordered pursuant to [section 815.9](#), including the expense of a public defender, and forfeitures, the board of supervisors of the county must approve the designation.

d. All fines, penalties, court costs, fees, and restitution for court-appointed attorney fees ordered pursuant to [section 815.9](#), including the expenses of a public defender which are delinquent as defined in [section 602.8107](#) may be collected by the county attorney or the county attorney's designee. The county attorney or the county attorney's designee may collect delinquent obligations under an installment agreement pursuant to [section 321.210B](#).

e. As used in [this subsection](#), "designee" means a professional collection services agency operated by a person or organization, including a private attorney, that is generally considered to have knowledge and special abilities not generally possessed by the state, a local government, or another county official or agency, or a county attorney or a county attorney's designee in another county where the fine, penalty, surcharge, or court cost was not imposed.

6. Commence, prosecute, and defend all actions and proceedings in which a county officer, in the officer's official capacity, or the county is interested or a party.

7. Give advice or a written opinion, without compensation, to the board and other county officers and to township officers, when requested by an officer, upon any matters in which the state, county, or township is interested, or relating to the duty of the officer in any matters in which the state, county, or township may have an interest, but the county attorney shall not appear before the board at a hearing in which the state or county is not interested.

8. Attend the grand jury when necessary for the purpose of examining witnesses before it or giving it legal advice. The county attorney shall procure subpoenas or other process for witnesses and prepare all informations and bills of indictment.

9. Give a receipt to all persons from whom the county attorney receives money in an official capacity and file a duplicate receipt with the county auditor.

10. Make reports relating to the duties and the administration of the county attorney's office to the governor when requested by the governor.

11. Cooperate with the auditor of state to secure correction of a financial irregularity as provided in [section 11.53](#).

12. Submit reports as to the condition and operation of the county attorney's office when required by the attorney general as provided in [section 13.2, subsection 1](#), paragraph "g".

13. Hear and decide objections to a nomination filed with the county election commissioner as provided in [section 44.7](#).

14. Review the report and recommendations of the Iowa ethics and campaign disclosure board and proceed to institute the recommended actions or advise the board that prosecution is not merited, as provided in [sections 68B.32C](#) and [68B.32D](#).

15. Prosecute or assist in the prosecution of actions to remove public officers from office as provided in [section 66.11](#).
16. Institute legal proceedings against persons who violate laws administered under [chapter 10A, subchapter II](#), as provided in [section 10A.210](#).
17. Investigate complaints and prosecute violations of child labor laws as provided in [section 92.22](#).
18. Prosecute violations of employment security laws and rules as provided in [section 96.17, subsection 2](#).
19. Assist, at the request of the director of revenue, in the enforcement of cigar and tobacco tax laws as provided in [sections 453A.32 and 453A.49](#).
20. Prosecute nuisances as provided in [section 99.24](#).
21. Attend the hearing, interrogate witnesses, and advise a license-issuing authority relating to the revocation of a license for violation of gambling laws as provided in [section 99A.7](#). The county attorney shall also represent the license-issuing authority in appeal proceedings taken under [section 99A.6](#).
22. Represent the state fire marshal in legal proceedings as provided in [section 100.20](#).
23. Prosecute, at the request of the director of the department of natural resources or an officer appointed by the director, violations of the state fish and game laws as provided in [section 481A.35](#).
24. Assist the department of public safety in the enforcement of beer and liquor laws as provided in [section 123.14](#). The county attorney shall also prosecute nuisances, forfeitures of abatement bonds, and foreclosures of the bonds as provided in [sections 123.62 and 123.86](#).
25. Reserved.
26. At the request of the director of health and human services, commence legal action to enjoin the unlawful use of radiation-emitting equipment as provided in [section 136C.5](#).
27. Prosecute violations of the Iowa veterinary practice Act as provided in [section 169.19](#).
28. Assist the department of inspections, appeals, and licensing in the enforcement of the rules setting minimum standards to protect consumers from foodborne illness adopted pursuant to [section 137F.2](#) and the Iowa hotel sanitation code, as provided in [sections 137C.30 and 137F.19](#).
29. Institute legal procedures on behalf of the state to prevent violations of [chapter 9H or 202B](#).
30. Prosecute violations of the Iowa dairy industry laws as provided in [section 179.11](#).
31. Prosecute persons who fail to file an annual or special report with the secretary of agriculture under the meat and poultry inspection Act as provided in [section 189A.17](#).
32. Cooperate with the secretary of agriculture in the enforcement of label requirements for food packages as provided in [section 191.7](#).
33. Prosecute violations of the Iowa commercial feed law as provided in [section 198.13, subsection 3](#).
34. Cooperate with the secretary of agriculture in the enforcement of the agricultural seed laws as provided in [section 199.14](#).
35. Prosecute violations of the Iowa fertilizer law as provided in [section 200.18, subsection 5](#).
36. Prosecute violations of the Iowa drug, device, and cosmetic Act as requested by the board of pharmacy as provided in [section 126.7](#).
37. Provide the Iowa department of corrections with information relating to the background and criminal acts committed by each person sentenced to a state correctional institution from the county as provided in [section 904.202](#).
38. Reserved.
39. Appear on behalf of the director of health and human services in support of an application to transfer a person with mental illness who becomes incorrigible and dangerous from a state mental health institute to the Iowa medical and classification center as provided in [section 226.30](#).
40. Carry out duties relating to the hospitalization of persons for mental illness as provided in [section 229.12](#).
41. Reserved.

42. Carry out duties relating to the care, guidance, and control of juveniles as provided in [chapter 232](#).

43. Prosecute violations of law relating to the family investment program, medical assistance, and supplemental assistance as provided in [sections 239B.15](#), [249.13](#), and [249A.56](#).

44. Commence legal proceedings to enforce the rights of children placed under foster care arrangements as provided in [section 233A.11](#).

45. Furnish, upon request of the governor, a copy of the minutes of evidence and other pertinent facts relating to an application for a pardon, reprieve, commutation, or remission of a fine or forfeiture as provided in [section 914.5](#).

46. At the request of the state geologist, commence legal proceedings to obtain a copy of the map of a mine or mine extension as provided in [section 456.12](#).

47. Enforce, upon complaint, the performance of duties by officers charged with the responsibilities of controlling or eradicating noxious weeds as provided in [section 317.23](#).

48. Commence legal proceedings to remove billboards and signs which constitute a public nuisance as provided in [section 318.11](#).

49. Assist, upon request, the attorney general in the prosecution of violations of common carrier laws and regulations as provided in [section 327C.30](#).

50. Enforce the control of vegetation on railroad property by the railroad corporations as provided in [section 327F.29](#).

51. Appoint a member of the civil service commission for deputy sheriffs as provided in [section 341A.2](#) or [341A.3](#).

52. Represent the civil service commission for deputy sheriffs in civil suits initiated by the commission for the proper enforcement of the civil service law as provided in [section 341A.16](#).

53. Present to the grand jury at its next session a copy of the report filed by the department of corrections of its inspection of the jails in the county as provided in [section 356.43](#).

54. Represent the township trustees in counties having a population of less than twenty-five thousand except when the interests of the trustees and the county are adverse as provided in [section 359.18](#).

55. Make a written report to the department of inspections, appeals, and licensing within fifteen days of the end of each calendar quarter of the amount of funds which were owed to the state for indigent defense services and which were recouped pursuant to [subsection 5](#).

56. Represent the assessor and the board of review in legal proceedings relating to assessments as provided in [section 441.41](#).

57. For deaths occurring before January 1, 2025, represent the state in litigation relating to the inheritance tax if requested by the department of revenue as provided in [section 450.1](#).

58. Institute proceedings to enjoin persons from violating water treatment laws as provided in [section 455B.224](#).

59. Conduct legal proceedings relating to the condemnation of private property as provided in [section 6B.2](#).

60. Institute legal proceedings against violations of insurance laws as provided in [section 511.7](#).

61. Assist, as requested by the attorney general, with the enforcement of the Iowa competition law as provided in [section 553.7](#).

62. Initiate proceedings to enforce provisions relating to the recordation of conveyances and leases of agricultural land as provided in [section 558.44](#).

63. Bid on real estate on behalf of the county when necessary to secure the county from loss as provided by [section 569.2](#).

64. Prosecute a complaint to establish paternity and compel support for a child as provided in [section 600B.19](#).

65. Give to an accused person a copy of each report of the findings of the criminalistics laboratory in the investigation of an indictable criminal charge against the accused as provided in [section 691.4](#).

66. Notify state and local governmental agencies issuing licenses or permits, of a person's conviction of obscenity laws relating to minors as provided in [section 728.8](#).

67. In the case of appeal from the district court, furnish the attorney general with a copy

of the notice of appeal and pertinent material from the district court proceedings as provided in [section 814.8](#).

68. Certify fees and mileage payable to witnesses subpoenaed by the county attorney before the district court as provided in [section 815.3](#).

69. Carry out duties relating to extradition of fugitive defendants as provided in [chapter 820](#) and securing witnesses as provided in [chapter 819](#).

70. Advise the director of the judicial district department of correctional services of the facts and circumstances surrounding the crime committed and the record and history of the defendant granted probation as provided in [section 907.8](#).

71. Carry out the duties imposed under [sections 915.12](#) and [915.13](#).

72. Establish a child protection assistance team in accordance with [section 915.35](#).

73. Bring an action in the nature of quo warranto as provided in [rule of civil procedure 1.1302](#).

74. Perform other duties required by law and duties assigned pursuant to [section 331.323](#).

75. Bring actions under [chapter 66](#) for failure to pay fines imposed pursuant to [section 39A.6](#) and not dismissed pursuant to [chapter 17A](#).

76. a. In the case of an officer-involved shooting resulting in the death or serious bodily injury of a person, review the evidence and render a written opinion and charging decision, convene a grand jury, or refer the case to the attorney general as provided in [section 13.12](#).

b. A written report detailing the results of the review specified in paragraph “a” shall be provided to the officer involved or the officer’s legal counsel and the officer’s employing agency within one hundred eighty days of the county attorney’s receipt of evidence.

c. If the case presents a conflict of interest, the review shall be referred to an independent county attorney, the attorney general, or a special prosecutor.

d. For the purposes of [this subsection](#), “officer” means the same as defined in [section 801.4, subsection 11](#).

[C97, SS15, §301; C24, 27, 31, 35, 39, §5180; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §336.2; S81, §331.756; 81 Acts, ch 117, §756; 82 Acts, ch 1021, §10, 12(1), ch 1100, §28, ch 1104, §59]

83 Acts, ch 96, §111, 112, 157, 159; 84 Acts, ch 1163, §2; 84 Acts, ch 1299, §9; 85 Acts, ch 195, §42; 86 Acts, ch 1001, §21; 86 Acts, ch 1112, §11; 86 Acts, ch 1155, §8; 86 Acts, ch 1238, §17; 86 Acts, ch 1245, §1117; 87 Acts, ch 30, §18; 87 Acts, ch 98, §4; 88 Acts, ch 1134, §73; 89 Acts, ch 197, §30; 90 Acts, ch 1165, §17; 92 Acts, ch 1242, §30, 31; 93 Acts, ch 97, §39; 93 Acts, ch 110, §2 – 4; 93 Acts, ch 142, §12; 93 Acts, ch 163, §32; 94 Acts, ch 1023, §106; 94 Acts, ch 1170, §53; 94 Acts, ch 1173, §29, 30; 95 Acts, ch 49, §9; 95 Acts, ch 143, §9; 95 Acts, ch 169, §3; 96 Acts, ch 1034, §31; 96 Acts, ch 1111, §2; 96 Acts, ch 1129, §113; 96 Acts, ch 1131, §1; 96 Acts, ch 1186, §23; 97 Acts, ch 41, §32; 98 Acts, ch 1090, §69, 84; 98 Acts, ch 1162, §28, 30; 2002 Acts, ch 1119, §159; 2003 Acts, ch 107, §3; 2003 Acts, ch 115, §15, 19; 2003 Acts, ch 145, §286; 2004 Acts, ch 1101, §40; 2005 Acts, ch 167, §57, 66; 2006 Acts, ch 1010, §94; 2006 Acts, ch 1097, §18; 2006 Acts, ch 1115, §33; 2006 Acts, ch 1185, §121; 2007 Acts, ch 10, §175; 2007 Acts, ch 152, §51; 2007 Acts, ch 196, §7; 2007 Acts, ch 215, §219; 2008 Acts, ch 1032, §199; 2008 Acts, ch 1172, §22; 2011 Acts, ch 43, §3 – 5; 2011 Acts, ch 75, §39; 2012 Acts, ch 1019, §125; 2012 Acts, ch 1021, §70; 2013 Acts, ch 130, §32, 35; 2017 Acts, ch 54, §49; 2019 Acts, ch 100, §10; 2021 Acts, ch 12, §71, 73; 2023 Acts, ch 19, §1105, 2016, 2067, 2073; 2024 Acts, ch 1043, §87; 2024 Acts, ch 1161, §120, 137; 2025 Acts, ch 94, §1; 2025 Acts, ch 148, §30, 53, 54

Referred to in §96.11

2025 amendment to subsection 57 applies retroactively to January 1, 2025, to the estates of decedents dying on or after January 1, 2025; 2025 Acts, ch 148, §54

2024 strike of subsections 25, 38, and 41 effective July 1, 2025; 2024 Acts, ch 1161, §137

Subsections 25, 38, and 41 stricken

Subsection 57 amended

NEW subsection 76

331.757 Temporary and full-time assistants.

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 as determined by the board upon

certification of the services rendered by the district judge before whom the defendant was tried.

2. The county attorney may appoint, with the approval of the board, an assistant county attorney to serve as a full-time prosecutor. A full-time prosecutor shall refrain from the private practice of law. The county attorney shall determine the compensation paid to a full-time prosecutor within the budget set for the county attorney's office by the board. Except in counties having a population of more than two hundred thousand, the annual salary of an assistant county attorney shall not exceed eighty-five percent of the maximum annual salary of a full-time county attorney.

[C97, §303; S13, §303-a; C24, 27, 31, 35, 39, §5243; C46, 50, 54, 58, 62, 66, 71, 73, 75, §341.7; C77, 79, 81, §341.7, 341.9; S81, §331.757; [81 Acts, ch 117, §757](#)]

[83 Acts, ch 123, §150, 209](#); [88 Acts, ch 1267, §19](#)

Referred to in [§331.758, 331.903](#)

331.758 General powers.

The county attorney may:

1. Administer oaths and take affirmations as provided in [section 63A.2](#).
2. Appoint and remove deputies, clerks and assistants subject to the requirements of [sections 331.757 and 331.903](#).

[C97, §303; S13, §303-a; C24, 27, 31, 35, 39, §5238, 5240; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §341.1, 341.3; S81, §331.758; [81 Acts, ch 117, §758](#)]

331.759 Appointment of private legal counsel.

At any stage of legal proceedings in which a county attorney is authorized to represent a county officer acting in the officer's official capacity, the county attorney may apply to the court for permission to withdraw from representation of the officer for cause. If the court allows the county attorney to withdraw, it shall appoint an attorney to represent the county officer. The costs of representing a county officer acting in the officer's official capacity shall be paid from the court expense fund or the general fund of the county.

[S81, §331.759; [81 Acts, ch 119, §1](#)]

331.760 to 331.774 Reserved.

PART 7

RESERVED

331.775 to 331.800 Reserved.

PART 8

COUNTY MEDICAL EXAMINER

Referred to in [§97B.1A](#)

331.801 County medical examiner — appointment, qualifications, and assistance.

1. A county medical examiner shall be appointed by the board for a two-year term. The term of office shall commence on the first day in January which is not a Sunday or holiday and continue for two years or until a successor is appointed and qualifies as provided in [this section](#). A vacancy shall be filled by the board for the unexpired term.

2. To serve as a county medical examiner a person shall be licensed in this state as a doctor of medicine and surgery, a doctor of osteopathic medicine and surgery, or an osteopathic physician. The medical examiner shall be appointed by the board from lists of two or more names submitted by the medical society and the osteopathic society of the county in which the candidate resides. If names are not submitted by either society, the board may appoint any licensed physician, osteopathic physician and surgeon, or osteopathic physician of the

county. If a qualified physician of the county will not serve, the board may appoint a physician from another county. If a county medical examiner is unable to serve in a particular case or for a period of time, the medical examiner shall promptly notify the chairperson of the board who shall designate some other qualified physician to serve temporarily.

3. The board may provide laboratory facilities, deputy medical examiners, and other professional, technical and clerical assistance as required by the county medical examiner in the performance of official duties. However, the requirements shall be subject to prior approval by the state medical examiner.

1. [C62, 66, 71, 73, 75, 77, 79, 81, §339.1; S81, §331.801(1); [81 Acts, ch 117, §800, 805](#)]

2. [C51, §201, 202; R60, §411, 412; C73, §367, 368; C97, §528, 529; C24, 27, 31, 35, 39, §5217, 5218; C46, 50, 54, 58, §339.21, 339.22; C62, 66, 71, 73, 75, 77, 79, 81, §339.2; S81, §331.801(2); [81 Acts, ch 117, §800](#)]

3. [S13, §520; C24, 27, 31, 35, 39, §5206; C46, 50, 54, 58, §339.9; C62, 66, §339.8; C71, 73, 75, 77, 79, 81, §339.3; S81, §331.801(3); [81 Acts, ch 117, §800](#)]

Referred to in [§124.553, 141A.5, 142C.2, 331.321](#)

331.802 Deaths — reported and investigated.

1. A person's death that affects the public interest as specified in [subsection 3](#) shall be reported to the county medical examiner or the state medical examiner by the physician in attendance, any law enforcement officer having knowledge of the death, the funeral director, or any other person present. The appropriate medical examiner shall notify the city or state law enforcement agency or sheriff and take charge of the body.

2. a. If a person's death affects the public interest as specified in [subsection 3](#), the county medical examiner shall conduct a preliminary investigation of the cause and manner of death, prepare a written report of the findings, promptly submit the full report to the state medical examiner on forms prescribed for that purpose, and submit a copy of the report to the county attorney.

b. (1) Except as provided in [section 218.64](#) or as otherwise provided by law, for each preliminary investigation and the preparation and submission of the required reports, the county medical examiner and medical examiner investigator shall receive from the county of appointment or the decedent's county of residence a fee determined by the board of the county of appointment plus the examiner's and investigator's actual expenses.

(2) The fee and expenses shall be submitted by the county medical examiner and the medical examiner investigator as a joint invoice to the county of appointment which may immediately pay the invoice. If the county of appointment pays the invoice, the county of appointment shall seek reimbursement from the decedent's county of residence.

(3) If the county of appointment elects not to pay an invoice under subparagraph (2), the county shall forward the joint invoice to the decedent's county of residence for payment to the county medical examiner and the medical examiner investigator. If the county medical examiner and medical examiner investigator do not receive payment from the county of the decedent's residence within sixty days of receiving the joint invoice, the county of appointment shall pay the invoice.

(4) If the person's death is caused by a defendant for whom a judgment of conviction and sentence is rendered under [section 707.2, 707.3, 707.4, 707.5, or 707.6A](#), the county of the person's residence or the county of appointment, as applicable, may recover from the defendant the fee and expenses.

c. The fee and expenses of the county medical examiner who performs an autopsy or conducts an investigation of a person who dies after being brought into this state for emergency medical treatment by or at the direction of an out-of-state law enforcement officer or public authority shall be paid by the state. A claim for payment shall be filed with the state appeal board and, if authorized by the board, shall be paid out of moneys in the general fund of the state not otherwise appropriated.

3. A death affecting the public interest includes, but is not limited to, any of the following:

- a. Violent death, including homicide, suicide, or accidental death.
- b. Death caused by thermal, chemical, electrical, or radiation injury.
- c. Death caused by criminal abortion including self-induced, or by sexual abuse.

d. Death related to disease thought to be virulent or contagious which may constitute a public hazard.

e. Death that has occurred unexpectedly or from an unexplained cause.

f. Death of a person confined in a prison, jail, or correctional institution.

g. Death of a person who was prediagnosed as a terminal or bedfast case who did not have a physician in attendance within the preceding thirty days; or death of a person who was admitted to and had received services from a hospice program as defined in [section 135J.1](#), if a physician or registered nurse employed by the program was not in attendance within thirty days preceding death.

h. Death of a person if the body is not claimed by a person authorized to control the deceased person's remains under [section 144C.5](#), or a friend.

i. Death of a person if the identity of the deceased is unknown.

j. Death of a child under the age of two years if death results from an unknown cause or if the circumstances surrounding the death indicate that sudden infant death syndrome may be the cause of death.

k. Death of a person committed or admitted to a state mental health institute, a state resource center, or the state training school.

4. a. The county medical examiner shall conduct the investigation in the manner required by the state medical examiner and shall determine whether the public interest requires an autopsy or other special investigation. However, if the death occurred in the manner specified in [subsection 3](#), paragraph “j”, the county medical examiner shall order an autopsy, claims for the payment of which shall be filed with the state appeal board and, if authorized by the board, shall be paid out of moneys in the general fund of the state not otherwise appropriated. In determining the need for an autopsy, the county medical examiner may consider the request for an autopsy from a public official or private person, but the state medical examiner or the county attorney of the county where the death occurred may require an autopsy except as provided in paragraph “b”.

b. If after the county medical examiner's or state medical examiner's investigation of a deceased child the medical examiner determines that the deceased child's cause and manner of death are obvious and there are no significant legal, medical, or investigative concerns by the medical examiner, social services, or law enforcement, an autopsy shall not be required under paragraph “a”.

c. The county medical examiner may refer a body for autopsy or further investigation pursuant to paragraph “a” to any facility accredited by the national association of medical examiners. The county shall pay to the receiving facility a fee equal to an autopsy fee established by the office of the state medical examiner by rule.

5. a. A person making an autopsy shall promptly file a complete record of the findings in the office of the state medical examiner and the county attorney of the county where death occurred and the county attorney of the county where any injury contributing to or causing the death was sustained.

b. A summary of the findings resulting from an autopsy of a child under the age of two years whose death occurred in the manner specified in [subsection 3](#), paragraph “j”, shall be transmitted immediately by the physician who performed the autopsy to the county medical examiner. The report shall be forwarded to the parent, guardian, or custodian of the child by the county medical examiner or a designee of the county medical examiner, or through the infant's attending physician. A copy of the autopsy report filed with the county attorney shall be available to the parents, guardian, or custodian upon request.

6. The report of an investigation made by the state medical examiner or a county medical examiner and the record and report of an autopsy made under [this section](#) or [chapter 691](#), shall be received as evidence in any court or other proceedings, except that statements by witnesses or other persons and conclusions on extraneous matters included in the report are not admissible. The person preparing a report or record given in evidence may be subpoenaed as a witness in any civil or criminal case by any party to the cause. A copy of a record, photograph, laboratory finding, or record in the office of the state medical examiner or any medical examiner, when attested to by the state medical examiner or a staff member or the medical examiner in whose office the record, photograph, or finding is filed, shall be received

as evidence in any court or other proceedings for any purpose for which the original could be received without proof of the official character of the person whose name is signed to it.

7. In case of a sudden, violent, or suspicious death after which the body is buried without an investigation or autopsy, the county medical examiner, upon being advised of the facts, shall notify the county attorney. The county attorney shall apply for a court order requiring the body to be exhumed in accordance with [chapter 144](#). Upon receipt of the court order, an autopsy shall be performed by a medical examiner or by a pathologist designated by the medical examiner and the facts disclosed by the autopsy shall be communicated to the court ordering the disinterment for appropriate action.

8. Where donation of the remains of the deceased to a medical school or similar institution equipped with facilities to perform autopsies is provided by will or directed by the person authorized to control the deceased person's remains under [section 144C.5](#), any autopsy under [this section](#) shall be performed at the direction of the school or institution, and in such a manner as to further the purpose of the donation, while serving the public interest.

9. If an autopsy is ordered under [this section](#), the county shall reimburse the funeral director for all costs associated with the transportation of the body to and from the facility performing the autopsy at a rate equivalent to the rate of reimbursement allowed under the standard mileage rate method for computation of business expenses pursuant to the Internal Revenue Code at the time the transportation occurs plus any other associated fees.

1, 2. [C51, §186, 187, 202, 2539; R60, §396, 397, 412, 4148; C73, §352, 353, 368, 3799; C97, §515, 517, 526, 529, 531; C24, 27, 31, 35, 39, [§5200, 5202, 5214, 5218, 5237](#); C46, 50, 54, 58, §339.3, 339.5, 339.17, 339.19, 339.22, 340.19; C62, 66, §339.5; C71, 73, 75, 77, 79, 81, §339.4; S81, §331.802(1, 2); [81 Acts, ch 117, §801](#)]

3. [C51, §186; R60, §396; C73, §352; C24, 27, 31, 35, 39, [§5200, 5201](#); C46, 50, 54, 58, §339.3, 339.4; C62, 66, §339.4; C71, 73, 75, 77, 79, 81, §339.6; S81, §331.802(3); [81 Acts, ch 117, §801](#)]

4. [C71, 73, 75, 77, 79, 81, §339.7; S81, §331.802(4); [81 Acts, ch 117, §801](#)]

5. [C51, §187, 188, 193; R60, §397, 398, 403; C73, §353, 354, 359; C97, §517, 518, 521; C24, 27, 31, 35, 39, [§5202, 5203, 5208](#); C46, 50, 54, 58, §339.5, 339.6, 339.11; C62, 66, §339.6; C71, 73, 75, 77, 79, 81, §339.8; S81, §331.802(5); [81 Acts, ch 117, §801](#)]

6. [C51, §190 – 192, 199; R60, §400 – 402, 409; C73, §356 – 358, 365; C97, §520; C24, 27, 31, 35, 39, [§5205, 5206](#); C46, 50, 54, 58, §339.8, 339.9; C62, 66, §339.9; C71, 73, 75, 77, 79, 81, §339.10; S81, §331.802(6); [81 Acts, ch 117, §801](#)]

7. [C62, 66, §339.7; C71, 73, 75, 77, 79, 81, §339.14; S81, §331.802(7); [81 Acts, ch 117, §801](#)]

8. [S81, §331.802(8); [81 Acts, ch 117, §801](#)]

[87 Acts, ch 69, §1](#); [96 Acts, ch 1139, §1](#); [98 Acts, ch 1024, §1](#); [99 Acts, ch 141, §40](#); [2002 Acts, ch 1098, §3](#); [2008 Acts, ch 1051, §17, 18, 22](#); [2008 Acts, ch 1187, §137, 138](#); [2013 Acts, ch 81, §2, 3](#); [2016 Acts, ch 1073, §113](#); [2016 Acts, ch 1125, §1](#); [2019 Acts, ch 100, §11](#); [2021 Acts, ch 26, §1 – 4](#); [2021 Acts, ch 174, §45](#)

Referred to in [§141A.5, 144.28, 144.56, 218.64, 222.12, 226.34, 331.805, 691.6, 910.3A](#)

331.803 Examination certificate — fee.

Upon application and payment of a fee determined by the board, the county medical examiner shall provide an examination certificate to the person requesting it and file a copy of the certificate in the medical examiner's office. The certificate is not required in the case of a stillborn infant if a physician was present at the stillbirth and the cause of the stillbirth, as certified by the attending physician as provided in [chapter 144](#), does not require an investigation by a medical examiner.

[C62, 66, §339.12; C71, 73, 75, 77, 79, 81, §339.13; S81, §331.803; [81 Acts, ch 117, §802](#)]

Referred to in [§141A.5, 144.56](#)

331.804 Disposition of body and other property.

1. After an investigation has been completed, including an autopsy if one is performed, the body shall be prepared for transportation. The body shall be transported by a funeral director chosen by a person authorized to control the remains of the deceased person under

[section 144C.5](#), for burial or other appropriate disposition. A medical examiner shall not use influence in favor of a particular funeral director. However, if a person other than a funeral director assumes custody of a dead body, the person shall secure a burial transit permit pursuant to [section 144.32](#). If no one claims a body, it shall be disposed of as provided in [chapter 142](#).

2. If no one is entitled by law to the property or money found on a deceased person, the property shall be deposited with the clerk of the district court who shall dispose of it as provided by law.

[C51, §200; R60, §410; C73, §366; C97, §527, 532, 533; C24, 27, 31, 35, 39, §5215, 5216; C46, 50, 54, 58, §339.19, 339.20; C62, 66, §339.10, 339.11; C71, 73, 75, 77, 79, 81, §339.11, 339.12; S81, §331.804; [81 Acts, ch 117, §803](#)]

[2002 Acts, ch 1098, §4](#); [2008 Acts, ch 1051, §19, 22](#)

Referred to in [§141A.5, 144.56](#)

331.805 Prohibited actions — cremation permit — penalties.

1. When a death occurs in the manner specified in [section 331.802, subsection 3](#), the body, clothing, and any articles upon or near the body shall not be disturbed or removed from the position in which it is found, and physical or biological evidence shall not be obtained or collected from the body, without authorization from the county medical examiner or the state medical examiner except for the purpose of preserving the body from loss or destruction or permitting the passage of traffic on a highway, railroad or airport, or unless the failure to immediately remove the body might endanger life, safety, or health. A person who moves, disturbs, or conceals a body, clothing, or any articles upon or near the body or who obtains or collects physical or biological evidence in violation of [this subsection](#) or [chapter 691](#) is guilty of a simple misdemeanor.

2. It is unlawful to embalm a body when the funeral director has reason to believe death occurred in a manner specified in [section 331.802, subsection 3](#), when there is evidence sufficient to arouse suspicion of crime in connection with the cause of death of the deceased, or when it is the duty of a medical examiner to view the body and investigate the death of the deceased person, until the permission of a county medical examiner has been obtained. When feasible, the body shall be released to the funeral director for embalming within twenty-four hours of death.

3. a. It is unlawful to cremate, bury, or send out of the state the body of a deceased person when death occurred in a manner specified in [section 331.802, subsection 3](#), until a medical examiner certifies in writing that the examiner has viewed the body, has made personal inquiry into the cause and manner of death, and all necessary autopsy or postmortem examinations have been completed. However, the body of a deceased person may be sent out of state for the purpose of an autopsy or postmortem examination if the county medical examiner certifies in writing that the out-of-state autopsy or postmortem examination is necessary or, in the case of a death which is not of public interest as specified in [section 331.802, subsection 3](#), if the attending physician certifies to the county medical examiner that the performance of the autopsy out of state is proper.

b. If the person authorized to control the remains of a deceased person under [section 144C.5](#) has requested that the body of the deceased person be cremated, a permit for cremation must be obtained from a medical examiner. Cremation permits by the medical examiner must be made on the most current forms prepared at the direction of and approved by the state medical examiner, with copies forwarded to the state medical examiner's office. Costs for the cremation permit issued by a medical examiner shall not exceed seventy-five dollars. The costs of the permit and other reasonable cremation expenses may be paid from the decedent's estate pursuant to [section 633.425, subsection 3](#).

4. A person who violates a provision of [subsection 2 or 3](#) is guilty of a serious misdemeanor.

[C62, 66, §339.12; C71, 73, 75, 77, 79, 81, §339.9, 339.13; S81, §331.805; [81 Acts, ch 117, §804](#)]

[89 Acts, ch 81, §1](#); [96 Acts, ch 1148, §11](#); [2002 Acts, ch 1098, §5](#); [2005 Acts, ch 89, §37](#); [2008 Acts, ch 1051, §20, 22](#); [2021 Acts, ch 26, §5](#)

Referred to in [§141A.5](#)

331.806 through 331.900 Reserved.

PART 9

MISCELLANEOUS PROVISIONS

331.901 General duties of county officers.

1. Except as otherwise provided by state law, a county officer shall furnish to the governor or either house of the general assembly, upon their request, any information which the officer possesses.

2. A county officer shall not appear as an agent, attorney, or solicitor for another person in a matter pending before the board.

3. If a county officer who is required to report the collection of fees to the board neglects or refuses to make the report, the board shall employ an expert accountant to examine the books, papers, and accounts of the delinquent officer and to make the required report. The expense of employing the expert accountant shall be charged to the delinquent officer and may be collected upon the official bond of the officer.

4. A county officer, deputy officer, or employee shall not take, purchase, receive in payment, or exchange a warrant, scrip, or other evidence of the county's indebtedness or demand against the county for an amount less than the amount expressed on the face of the warrant, scrip, or other evidence of indebtedness or demand, plus the accrued interest.

5. A county or township officer or employee shall not appropriate, give, or loan public funds to or in favor of an institution, school, association, or object that is under ecclesiastical or sectarian management or control unless the public funds are to be utilized for a project or program that benefits the public and does not require any religious or sectarian services, educational programs, or participation requirements.

6. All reports and forms required to be submitted by a county officer to a state officer or agency shall be submitted on standardized forms furnished by the state officer or agency. The state officers and agencies which receive reports and forms from county officers shall consult with the department of management, shall devise standardized reports and forms which will permit computer processing of the information submitted, and shall distribute the standardized reports and forms to the county officers.

7. A county officer, deputy officer, or employee who violates [subsection 4 or 5](#) is guilty of a simple misdemeanor.

1. [C97, §544; C24, 27, 31, 35, 39, [§5249](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §343.1; S81, §331.901(1); [81 Acts, ch 117, §900](#)]

2. [C73, §326; C97, §545; C24, 27, 31, 35, 39, [§5250](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §343.2; S81, §331.901(2); [81 Acts, ch 117, §900](#)]

3. [C97, §548; C24, 27, 31, 35, 39, [§5253](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §343.5; S81, §331.901(3); [81 Acts, ch 117, §900](#)]

4. [R60, §2186; C73, §556; C97, §596; C24, 27, 31, 35, 39, [§5255](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §343.7; S81, §331.901(4); [81 Acts, ch 117, §900](#)]

5. [C73, §552; C97, §593; C24, 27, 31, 35, 39, [§5256](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §343.8; S81, §331.901(5); [81 Acts, ch 117, §900](#)]

6. [C71, 73, 75, 77, 79, 81, §343.14; S81, §331.901(7); [81 Acts, ch 117, §900](#)]
 7. [R60, §2188; C73, §558; C97, §598; C24, 27, 31, 35, 39, §5257; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §343.9; S81, §331.901(8); [81 Acts, ch 117, §900](#)]
[83 Acts, ch 123, §152, 209](#); [83 Acts, ch 186, §10096, 10201](#); [2024 Acts, ch 1006, §1](#)
 Referred to in [§331.502](#)

331.902 Collection and disposition of fees.

1. Unless otherwise specifically provided by statute, the fees and other charges collected by the auditor, treasurer, recorder, and sheriff, and their deputies or employees, belong to the county.

2. Each elective officer specified in [subsection 1](#) shall maintain a record in the county system of each fee and charge collected. The record shall show the date, amount, payor, and type of service, and, when the fee is for recording an instrument, the names of the parties to the instrument. The record of the fees collected shall be retained for three years after audit of the county pursuant to [section 11.6](#).

3. Each elective officer specified in [subsection 1](#) shall make a quarterly report to the board showing, by type, the fees collected during the preceding quarter. The officer shall pay at least quarterly to the county treasury the fees and charges collected, except for the county auditor's transfer fees, which shall be paid directly to the county treasurer by the county recorder. The officer shall receive a receipt and maintain a record of the date and amount of each payment into the county treasury. [This subsection](#) does not apply to the county treasurer if the county treasurer credits the fees daily to the county treasury and reports the receipts on the monthly report to the auditor and the board of supervisors.

4. When examining, settling, or verifying reports or accounts of fees or other monetary receipts of the county under [section 331.401, subsection 1](#), paragraph "p", [this section](#), or [chapter 12B](#), the cash on hand in the office of the county officer or employee subject to the settlement or examination need not be counted in the presence of, or by, the board of supervisors or other examining county officer. [This section](#) does not prohibit the actual counting of cash on hand in a county at the time of the examination or settlement if the examining authority requests the actual count.

5. Each elective officer specified in [subsection 1](#) shall retain overpayments of fees and other charges paid to the county in an amount of five dollars or less, unless the payor has requested a refund of the overpayment.

[C51, §212; R60, §423, 431; C73, §3785, 3796; C97, §299, 480, 492, 495, 508; S13, §498, 508, 550-c; SS15, §479-a, 490-a, 495; C24, 27, 31, 35, 39, §5245 – 5247; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §342.1 – 342.3; S81, §331.902; [81 Acts, ch 117, §901](#); [82 Acts, ch 1073, §1](#)]

[83 Acts, ch 6, §1](#); [83 Acts, ch 186, §10097, 10201](#); [84 Acts, ch 1125, §1](#); [86 Acts, ch 1079, §1](#); [94 Acts, ch 1025, §1](#); [97 Acts, ch 121, §9](#); [2000 Acts, ch 1085, §3](#); [2007 Acts, ch 75, §2](#)

Referred to in [§331.507](#), [331.508](#), [331.558](#), [331.602](#), [331.607](#), [331.655](#), [558.66](#)

331.903 Appointment of deputies, assistants, and clerks.

1. The auditor, treasurer, recorder, sheriff, and county attorney may each appoint, with approval of the board, one or more deputies, assistants, or clerks for whose acts the principal officer is responsible. The number of deputies, assistants, and clerks for each office shall be determined by the board and the number and approval of each appointment shall be adopted by a resolution recorded in the minutes of the board.

2. When an appointment has been approved by the board, the principal officer making the appointment shall issue a written certificate of appointment which shall be filed and kept in the office of the auditor. A certificate of appointment may be revoked in writing by the principal officer making the appointment, which revocation shall also be filed and kept in the office of the auditor.

3. Each deputy officer shall give bond in an amount determined by the officer who has the authority to approve the bond of the deputy's principal officer, with sureties to be approved by that officer. Upon approval, the bond shall be filed and kept in the office of the auditor. Each deputy officer shall take the same oath as the deputy's principal officer which shall be

endorsed on the certificate of appointment. The bond of a deputy sheriff shall be either a bond or liability policy as required by the sheriff with the approval of the board.

4. Each deputy officer, assistant and clerk shall perform the duties assigned by the principal officer making the appointment. During the absence or disability of the principal officer, the first deputy, or designee in those instances where there is no first deputy or in the absence or disability of the first deputy, shall perform the duties of the principal officer.

5. The auditor may also appoint temporary assistants as provided in [section 331.503](#) and the county attorney may appoint temporary assistants or a full-time prosecutor as provided in [section 331.757](#).

6. The maximum age for a person to be employed as a deputy sheriff appointed pursuant to [this section](#) is sixty-five years of age.

[C51, §411, 412, 415, 416; R60, §642, 643, 646, 647, 2069; C73, §766, 767, 769, 770, 1770; C97, §298, 303, 481, 491, 496, 510, 2734; S13, §303-a, 496; SS15, §298, 481, 491, 496, 510-b, 2734-b; C24, 27, §5238 – 5244; C31, 35, §5238 – 5241, 5241-d1, 5242 – 5244; C39, §5238 – 5241, 5241.1, 5242 – 5244; C46, 50, 54, 58, 62, 66, 71, 73, 75, §341.1 – 341.8; C77, 79, 81, §341.1 – 341.9; S81, §331.903; [81 Acts, ch 117, §902](#)]

[83 Acts, ch 186, §10098, 10201; 86 Acts, ch 1061, §1; 94 Acts, ch 1173, §31; 98 Acts, ch 1183, §112](#)

Referred to in [§97B.49C, 97B.49G, 331.502, 331.503, 331.553, 331.603, 331.652, 331.758](#)

331.904 Salaries of deputies, assistants, and clerks.

1. *a.* The annual base salary of the first and second deputy officer of the office of auditor, treasurer, and recorder, the deputy in charge of elections administration, the deputy in charge of the motor vehicle registration and title division, and the deputy in charge of driver's license issuance shall each be an amount not to exceed eighty-five percent of the annual salary of the deputy's principal officer. In offices where more than two deputies are required, the annual base salary of each additional deputy shall be an amount not to exceed eighty percent of the principal officer's salary. The amount of the annual base salary of each deputy shall be certified by the principal officer to the board and, if a deputy's annual base salary does not exceed the limitations specified in [this subsection](#), the board shall certify the annual base salary to the auditor. The board shall not certify a deputy's annual base salary which exceeds the limitations of [this subsection](#).

b. As used in [this subsection](#), "base salary" means the basic compensation excluding overtime pay, longevity pay, shift differential pay, or other supplement pay and fringe benefits.

2. Each deputy sheriff shall receive an annual base salary as follows:

a. The annual base salary of a first or second deputy sheriff shall not exceed eighty-five percent of the annual base salary of the sheriff.

b. The annual base salary of any other deputy sheriff shall not exceed the annual base salary of the first or second deputy sheriff.

c. The sheriff shall set the annual base salary of each deputy sheriff who is classified as exempt under the federal Fair Labor Standards Act of 1938, as amended, subject to the limitations specified in paragraphs "a" and "b". The sheriff shall certify the annual base salaries of the exempt deputy sheriffs to the board and, if the limitations of paragraphs "a" and "b" are not exceeded, the board shall certify the annual base salaries to the county auditor.

d. The board shall set the annual base salaries of any deputy sheriffs who are not classified as exempt under the federal Fair Labor Standards Act of 1938, as amended. Upon certification by the sheriff, the board shall review, and may modify, the annual base salaries of the deputy sheriffs who are not classified as exempt. The annual base salaries set by the board are subject to the limitations specified in paragraphs "a" and "b".

e. As used in [this subsection](#), "base salary" means the basic compensation excluding overtime pay, longevity pay, shift differential pay, or other supplement pay and fringe benefits.

3. The annual salary of each assistant county attorney shall be determined by the county attorney within the budget set for the county attorney's office by the board. The salary of an assistant county attorney shall not exceed eighty-five percent of the maximum salary of a full-time county attorney. The county attorney shall inform the board of the full-time or part-time status of each assistant county attorney. In the case of a part-time assistant county

attorney, the county attorney shall inform the board of the approximate number of hours per week the assistant county attorney shall devote to official duties.

4. The board shall determine the compensation of extra help and clerks appointed by the principal county officers.

5. The deputy officers, assistants, clerks, and other employees of the county are also entitled to reimbursement for actual and necessary expenses incurred in the performance of their official duties.

1. [C51, §417; R60, §648; C73, §771; C97, §298, 481, 491, 496; S13, §496; SS15, §298, 298-a, 481, 491; C24, 27, 31, 35, 39, §5221, 5223, 5225, 5331; C46, §340.2, 340.4, 340.6, 340.12; C50, 54, 58, 62, §340.2; C66, 71, 73, 75, 77, 79, 81, §340.4; S81, §331.904(1); [81 Acts, ch 117, §903](#)]

2. [C51, §417; R60, §648; C73, §771; C97, §510; SS15, §510-b; C24, 27, 31, 35, 39, §5227; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §340.8; S81, §331.904(2); [81 Acts, ch 117, §903](#)]

3. [C97, §303; S13, §303-a; C24, 27, 31, 35, 39, §5229; C46, 50, 54, 58, 62, 66, 71, 73, 75, §340.10; C77, 79, 81, §340.10, 341.9; S81, §331.904(3); [81 Acts, ch 117, §903](#)]

4. [C51, §417; R60, §648; C73, §771; C97, §298, 481, 491, 496, 510; S13, §496; SS15, §298, 298-a, 481, 491, 510-b; C24, 27, 31, 35, 39, §5221, 5223, 5225, 5227, 5331; C46, §340.2, 340.4, 340.6, 340.8, 340.12; C50, 54, 58, 62, §340.2, 340.8; C66, 71, 73, 75, 77, 79, 81, §340.4, 340.8; S81, §331.904(4); [81 Acts, ch 117, §903](#)]

5. [S81, §331.904(5); [81 Acts, ch 117, §903](#)]

[83 Acts, ch 34, §1](#); [83 Acts, ch 123, §153, 209](#); [83 Acts, ch 186, §10099, 10201](#); [85 Acts, ch 195, §43](#); [94 Acts, ch 1004, §1](#); [97 Acts, ch 142, §1](#); [2006 Acts, ch 1070, §18](#); [2007 Acts, ch 123, §2, 3](#); [2010 Acts, ch 1061, §180](#); [2019 Acts, ch 123, §1](#)

Referred to in [§28E.30](#), [331.324](#), [341A.7](#)

331.905 County compensation board.

1. A board of supervisors may vote to establish a county compensation board subject to the provisions of [this section](#). The county compensation board shall be composed of seven members who are residents of the county. The members of the county compensation board shall be selected as follows:

a. Two members shall be appointed by the board of supervisors.

b. One member shall be appointed by each of the following county officers: the county auditor, county attorney, county recorder, county treasurer, and county sheriff.

2. The members of the county compensation board shall be appointed to four-year, staggered terms of office. The members of the county compensation board shall not be officers or employees of the state or a political subdivision of the state. A term shall be effective on the first of July of the year of appointment and a vacancy shall be filled for the unexpired term in the same manner as the original appointment.

3. The members of the county compensation board shall receive no compensation, but they shall be reimbursed for their actual and necessary expenses incurred in the performance of their official duties.

4. The county compensation board shall elect a chairperson and vice chairperson annually from among its membership. The county compensation board shall meet at the call of the chairperson or upon written request of a majority of its membership. The concurrence of a majority of the members of the county compensation board shall determine any matter relating to its duties.

5. The board of supervisors shall provide the necessary office facilities and the technical and clerical assistance requested by the county compensation board to carry out its duties.

6. The expenses of the county compensation board members, the salaries and expenses of any technical and clerical assistance, and the cost of providing any facilities shall be paid from the general fund of the county.

7. A board of supervisors may dissolve a county compensation board upon a majority vote of the members of the board of supervisors. If the board of supervisors has not established or has dissolved the county compensation board, the board of supervisors shall carry out the duties as the county compensation board, including as provided in [section 331.907](#). Pursuant to [section 331.907](#), in setting the salary of the county sheriff, the board of supervisors shall set the sheriff's salary so that it is comparable to salaries paid to

professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed by cities of similar population to the population of the county.

[C77, 79, 81, §340A.1, 340A.4, 340A.5, 340A.7; S81, §331.905; [81 Acts, ch 117, §904, 907; 82 Acts, ch 1104, §60](#)]

[87 Acts, ch 227, §28; 2024 Acts, ch 1094, §52, 53](#)

Referred to in [§331.212, 331.321, 331.322](#)

331.906 Reserved.

331.907 Compensation schedule — preparation and adoption.

1. The annual compensation of the auditor, treasurer, recorder, sheriff, county attorney, and supervisors shall be determined as provided in [this section](#). The county compensation board annually shall review the compensation paid to comparable officers in other counties of this state, other states, private enterprise, and the federal government. In setting the salary of the county sheriff, the county compensation board shall set the sheriff's salary so that it is comparable to salaries paid to professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed by cities of similar population to the population of the county. The county compensation board shall prepare a compensation schedule for the elected county officers for the succeeding fiscal year. The county compensation board shall provide documentation to the board of supervisors that demonstrates how the county compensation board determined the recommended compensation schedule, including by providing the applicable compensation information for comparable officers in other counties of this state, other states, private enterprise, and the federal government. A recommended compensation schedule requires a majority vote of the membership of the county compensation board.

2. At the public hearing held on the county budget as provided in [section 331.434](#), the county compensation board shall submit its recommended compensation schedule for the next fiscal year to the board of supervisors for inclusion in the county budget. The board of supervisors shall review the recommended compensation schedule for the elected county officers and determine the final compensation schedule. In determining the final compensation schedule for the elected county officers, the board of supervisors may set compensation at less than the compensation provided in the current compensation schedule if the position is reduced to part-time under the recommended compensation schedule. A copy of the final compensation schedule shall be filed with the county budget at the office of the director of the department of management. The final compensation schedule takes effect on July 1 following its adoption by the board of supervisors. For purposes of [this subsection](#), “*current compensation schedule*” means the compensation schedule in effect when the board of supervisors considers the recommended compensation schedule.

3. The board of supervisors may adopt a decrease in compensation paid to supervisors irrespective of the county compensation board's recommended compensation schedule or other approved changes in compensation paid to other elected county officers. A decrease in compensation paid to supervisors shall be adopted by the board of supervisors no less than thirty days before the county budget is certified under [section 24.17](#).

4. The elected county officers are also entitled to receive their actual and necessary expenses incurred in performance of official duties of their respective offices. The board of supervisors may authorize the reimbursement of expenses related to an educational course, seminar, or school which is attended by a county officer after the county officer is elected, but prior to the county officer taking office.

5. In counties having two courthouses, a principal elected county officer and the principal officer's first deputy or assistant may agree in writing to a division of their annual salaries. The division shall not allow for payment to the elected officer and the first deputy or assistant which is greater than the sum of the two salaries otherwise authorized by law.

Upon certification to the board by the elected officer involved, the board shall certify to the auditor the annual salaries certified by the elected officer.

1 – 3. [C51, §169, 211, 213, 2536; R60, §380, 381, 422, 424, 4145; C73, §3775, 3784, 3788, 3789, 3792, 3793, 3798; C97, §297, 308, 479, 490, 495, 509; S13, §297; SS15, §308, 479, 490, 490-a, 495, 510-a, -c; C24, 27, 31, 35, 39, **§5220, 5222, 5224, 5226, 5228, 5230**; C46, 50, 54, 58, 62, §340.1, 340.3, 340.5, 340.7, 340.9, 340.11; C66, 71, 73, 75, §340.1, 340.3, 340.7, 340.9; C77, 79, 81, §340.1, 340.7, 340.9, 340A.6; S81, §331.907(1 – 3); **81 Acts, ch 117, §906**]

4. [C71, 73, 75, 77, 79, 81, §340.12; S81, §331.907(4); **81 Acts, ch 117, §906**]

83 Acts, ch 123, §154, 209; 83 Acts, ch 186, §10100, 10201; 86 Acts, ch 1095, §1; 87 Acts, ch 227, §29; 98 Acts, ch 1074, §28; 2005 Acts, ch 35, §31; 2008 Acts, ch 1184, §71; 2009 Acts, ch 179, §126, 127; 2021 Acts, ch 183, §54; 2024 Acts, ch 1094, §54

Referred to in **§28E.30, 331.215, 331.322, 331.323, 331.752, 331.905**

331.908 Motor vehicles required to operate on ethanol blended gasoline.

A motor vehicle purchased or used by a county to provide county services shall not operate on gasoline other than ethanol blended gasoline as defined in **section 214A.1**. The motor vehicle shall also be affixed with a brightly visible sticker which notifies the traveling public that the motor vehicle is being operated on ethanol blended gasoline. However, the sticker is not required to be affixed to an unmarked vehicle used for purposes of providing law enforcement or security.

91 Acts, ch 254, §21; 93 Acts, ch 26, §7; 2006 Acts, ch 1142, §68

Motor vehicle purchases, restrictions, fuel economy, see **§8A.362**

331.909 Multidisciplinary community services teams.

1. A county or multicounty consortium of agencies providing health, counseling, economic assistance, education, law enforcement, or therapeutic services may establish a multidisciplinary team for the more effective planning and delivery of services to an individual or family under the following conditions:

- a. The team complies with federal regulations regarding confidentiality.
- b. The agencies comprising the team have written confidentiality standards.
- c. The agencies comprising the team enter into an annual interagency agreement to comply with confidentiality standards specified in the agreement.
- d. An agency initiating a multidisciplinary team obtains a signed agreement from an individual authorizing the team to share information concerning the individual or the individual's family on a confidential basis.

2. The activities of a multidisciplinary community services team shall not duplicate the activities of a multidisciplinary team for child abuse under **section 235A.13**, dependent adult abuse activities under **section 235B.6**, or child victim services provided under **section 915.35**.

3. A multidisciplinary community services team shall select a chairperson and other officers as deemed necessary by the members of the team. A multidisciplinary community services team is not a governmental body as defined in **section 21.2** and is not subject to the provisions of **chapter 21**, relating to open meetings. Notwithstanding **chapter 22**, the confidentiality of information in the possession of a multidisciplinary team which is required by law to be confidential shall be maintained except as specifically provided by **this section**.

4. The members of a multidisciplinary community services team are expressly authorized to orally disclose personally identifying information to one another which is otherwise required by law to be confidential. Disclosure of confidential information other than oral information between team members under provisions of **this section** is expressly prohibited.

5. A member of a multidisciplinary community services team shall not use confidential information obtained from another team member except in the best interests of the subject of the confidential information and shall not disclose such information to another person except as otherwise authorized by law. A member of a multidisciplinary community services team who willfully uses or discloses confidential information in violation of **this section** commits a serious misdemeanor. Notwithstanding **section 903.1**, the penalty for a person convicted

pursuant to [this subsection](#) is a fine of not more than five hundred dollars in the case of a first offense and not more than five thousand dollars in the case of each subsequent offense.

[96 Acts, ch 1156, §1](#); [98 Acts, ch 1090, §70, 84](#); [2003 Acts, ch 180, §61](#)

331.910 Interstate contracts for mental health and substance use disorder treatment.

1. *Purpose.* The purpose of [this section](#) is to enable appropriate care and treatment to be provided to a person with a substance use disorder or a mental illness, across state lines from the person's state of residence, in qualified hospitals, centers, and facilities.

2. *Definitions.* For the purposes of [this section](#):

a. "Administrative services organization" means the same as defined in [section 225A.1](#).

b. "Bordering state" means Illinois, Minnesota, Missouri, Nebraska, South Dakota, or Wisconsin.

c. "Receiving agency" means a public or private hospital, mental health center, substance use disorder treatment and rehabilitation facility, or detoxification center, which provides substance use disorder or mental health care and treatment to a person from a state other than the state in which a hospital, center, or facility is located.

d. "Receiving state" means the state in which a receiving agency is located.

e. "Sending agency" means a state or regional agency located in a state which sends a person to a receiving state for substance use disorder or mental health care and treatment under [this section](#).

f. "Sending state" means the state in which a sending agency is located.

3. *Voluntary civil commitments.*

a. An administrative services organization may contract with a receiving agency in a bordering state to secure substance use disorder or mental health care and treatment under [this subsection](#) for persons who receive substance use disorder or mental health care and treatment pursuant to [section 125.33](#), [125.91](#), [229.2](#), or [229.22](#).

b. [This subsection](#) shall not apply to a person who is any of the following:

- (1) Serving a criminal sentence.
- (2) On probation or parole.
- (3) The subject of a presentence investigation.

c. An administrative services organization may contract with a sending agency in a bordering state to provide care and treatment under [this subsection](#) for residents of the bordering state in approved substance use disorder and mental health care and treatment hospitals, centers, and facilities in this state, except that care and treatment shall not be provided for residents of the bordering state who are involved in criminal proceedings substantially similar to the involvement described in paragraph "b".

4. *Involuntary civil commitments.*

a. A person who is detained, committed, or placed on an involuntary basis under [section 125.75](#), [125.91](#), [229.6](#), or [229.22](#) may be civilly committed and treated in another state pursuant to a contract under [this subsection](#).

b. A person who is detained, committed, or placed on an involuntary basis under the civil commitment laws of a bordering state substantially similar to [section 125.75](#), [125.91](#), [229.6](#), or [229.22](#) may be civilly committed and treated in this state pursuant to a contract under [this subsection](#).

c. A law enforcement officer acting under the authority of a sending state may transport a person to a receiving agency that provides substance use disorder or mental health care and treatment pursuant to a contract under [this subsection](#) and may transport the person back to the sending state under the laws of the sending state.

d. Court orders valid under the law of the sending state are granted recognition and reciprocity in the receiving state for a person covered by a contract under [this subsection](#) to the extent that the court orders relate to civil commitment for substance use disorder or mental health care and treatment. Such care and treatment may include care and treatment for co-occurring substance use and mental health disorders. Such court orders are not subject to legal challenge in the courts of the receiving state.

e. A person who is detained, committed, or placed under the laws of a sending state and who is transferred to a receiving state under [this subsection](#) shall be considered to be in the

legal custody of the authority responsible for the person under the laws of the sending state with respect to the involuntary civil commitment of the person due to a mental illness or a substance use disorder.

f. While in the receiving state pursuant to a contract under [this subsection](#), a person detained, committed, or placed under the laws of a sending state shall be subject to all laws and regulations of the receiving state, except those laws and regulations with respect to the involuntary civil commitment of the person due to a mental illness or substance use disorder. A person shall not be sent to a receiving state pursuant to a contract under [this subsection](#) until the receiving state has enacted a law recognizing the validity and applicability of [this subsection](#).

g. If a person receiving care and treatment pursuant to a contract under [this subsection](#) escapes from the receiving agency and the person at the time of the escape is subject to involuntary civil commitment under the laws of the sending state, the receiving agency shall use all reasonable means to recapture the escapee. The receiving agency shall immediately report the escape of the person to the sending agency. The receiving state has the primary responsibility for, and the authority to direct, the pursuit, retaking, and prosecution of escaped persons within its borders and is liable for the cost of such action to the extent that it would be liable for costs if its own resident escaped.

h. Responsibility for payment for the cost of care and treatment under [this subsection](#) shall remain with the sending agency.

5. *Contract requirements.* A contract entered into under [this section](#) shall, at a minimum, meet all of the following requirements:

- a. Describe the care and treatment to be provided.
 - b. Establish responsibility for the costs of the care and treatment, except as otherwise provided in [subsection 4](#).
 - c. Establish responsibility for the costs of transporting individuals receiving care and treatment under [this section](#).
 - d. Specify the duration of the contract.
 - e. Specify the means of terminating the contract.
 - f. Identify the goals to be accomplished by the placement of a person under [this section](#).
6. *Application of section.* [This section](#) shall apply to all of the following:
- a. Detoxification services that are unrelated to substance use disorder or mental health care and treatment regardless of whether the care and treatment are provided on a voluntary or involuntary basis.

b. Substance use disorder and mental health care and treatment contracts that include emergency care and treatment provided to a resident of this state in a bordering state.

[2015 Acts, ch 16, §1; 2016 Acts, ch 1073, §114; 2017 Acts, ch 29, §103; 2022 Acts, ch 1071, §6, 7; 2022 Acts, ch 1131, §75; 2023 Acts, ch 19, §1106; 2024 Acts, ch 1161, §121 – 123, 137](#)

Referred to in [§124E.2](#)

Subsection 2, paragraph a effective July 1, 2025; 2024 Acts, ch 1161, §137

2024 strike of subsection 2, paragraph d effective July 1, 2025; 2024 Acts, ch 1161, §137

2024 amendment to subsection 3, paragraphs a and c effective July 1, 2025; 2024 Acts, ch 1161, §137

Subsection 2, NEW paragraph a and former paragraphs a – c redesignated as b – d

Subsection 2, former paragraph d stricken

Subsection 3, paragraphs a and c amended