

CHAPTER 359
TOWNSHIPS AND TOWNSHIP OFFICERS

Referred to in §28E.41, 28E.42, 331.303, 331.382, 331.512

Table listing sections 359.1 through 359.52, organized by subchapter (I-VIII) and division (Definitions, Boundaries, Trustees, Clerk, Public Grounds, etc.).

SUBCHAPTER I
DIVISION, BOUNDARIES, AND CHANGE OF NAMES

359.1 Definitions.

As used in this chapter, unless the context otherwise requires, "book", "list", "record", or "schedule" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.

2000 Acts, ch 1148, §1

359.2 Division authorized.

The board of supervisors shall divide the county into townships, as convenience may require, defining the boundaries thereof, and may, from time to time, make such alterations in the number and boundaries of the townships as it may deem proper.

[C51, §219; R60, §441; C73, §379; C97, §551; C24, 27, 31, 35, 39, §5527; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.1]

C2001, §359.2

359.3 Boundaries conterminous with city.

Where the boundaries of any city have been changed, the board of supervisors of the county in which the city is situated shall have power to change the boundary lines of townships so as to make them conform to the boundaries of the city, and to make such other changes in township lines, and the number of townships, as it may deem necessary; but no action shall be taken affecting the boundaries or existing conditions of school districts.

[C97, §552; C24, 27, 31, 35, 39, §5529; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.3]
2021 Acts, ch 76, §62

359.4 Record.

The description of the boundaries of each township, and all alterations in them, and of all new townships, shall be recorded in full in the records of the board of supervisors, and of the township.

[C51, §220; R60, §442; C73, §381; C97, §553; C24, 27, 31, 35, 39, §5530; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.4]

359.5 Divisions where city included.

When any township has within its limits a city with a population exceeding fifteen hundred, the eligible electors of such township residing without the limits of such city may, at any regular session of the board of supervisors of the county, petition to have such township divided into two townships; the one to embrace the territory without, and the other the territory within such corporate limits.

[C73, §382; C97, §554; C24, 27, 31, 35, 39, §5531; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.5]

Referred to in §359.6

359.6 Petition — remonstrance.

A petition under [section 359.5](#) shall be accompanied by the affidavit of three eligible electors, to the effect that all of the signatures to the petition are genuine, and that the signers thereof are all eligible electors of the township, residing outside the corporate limits of the city. Remonstrances signed by such eligible electors may also be presented at the hearing before the board of supervisors provided for in [this subchapter](#), but if the same persons petition and remonstrate, they shall be counted on the remonstrance only.

[C73, §382; C97, §554; C24, 27, 31, 35, 39, §5532; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.6]

2020 Acts, ch 1063, §195; 2022 Acts, ch 1021, §93

359.7 Notice.

Notice of the time when the petition will be heard shall be given by publication as provided in [section 331.305](#) before the hearing.

[C73, §383; C97, §555; S13, §555; C24, 27, 31, 35, 39, §5533; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.7]

87 Acts, ch 43, §13

359.8 Division — effect.

If the petition is signed by a majority of the registered voters of the township residing without the corporate limits of the city, the board of supervisors shall divide the township into two townships, as petitioned; but, except for election purposes, including the appointment of

precinct election officials rendered necessary by the change, the division shall not take effect until the first day of January following the next general election which is not a Sunday or a legal holiday.

[C73, §384; C97, §556; C24, 27, 31, 35, 39, §5534; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.8]

[89 Acts, ch 83, §49](#); [90 Acts, ch 1238, §39](#); [2001 Acts, ch 56, §29](#)

Referred to in [§359.9](#)

359.9 Restoration to former township.

When the citizens of any township set off as provided in [section 359.8](#) desire to dissolve their township organization and return again to the township from which they were taken, they may do so by the same proceedings as provided for the division of the township, except that the petition shall be signed by a majority of the electors of both townships.

[C97, §556; C24, 27, 31, 35, 39, §5535; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.9]
[2022 Acts, ch 1021, §94](#)

359.10 New township — first election.

When a new township is formed, in which township officers are to be elected, the board of supervisors shall call the first township election, to be held at such place as it may designate, on the day of the next general election. If at any time a new township has been created in a year in which no general election is held, the board may call a special election for the election of the township officers of the new township, who shall continue in office until their successors are elected and qualified.

[C51, §231; R60, §453; C73, §385; C97, §557; S13, §1074-a; C24, 27, 31, 35, 39, §5536; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.10]

359.11 Officers to be elected.

At the election there shall be elected two trustees for a term of two years and one trustee for a term of four years, and one clerk for a term of four years.

[S13, §1074-a; C24, 27, 31, 35, 39, §5537; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.11]

[2010 Acts, ch 1033, §50](#)

359.12 Order for election.

The county commissioner of elections shall issue an order for the first election, stating the time and place of the election, the officers to be elected, and any other business to be transacted. Business not named in the order shall not be transacted at the election.

[C51, §232; R60, §454; C73, §386; C97, §558; C24, 27, 31, 35, 39, §5538; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.12]

[2019 Acts, ch 59, §112](#)

Referred to in [§359.13](#)

359.13 Service and return.

The order for election issued under [section 359.12](#) may be directed to any citizen of the same township, by name, and shall be served by posting copies of the order, in three of the most public places in the township, fifteen days before the day of the election. The original order shall be returned to the presiding officer of the election, to be returned to the clerk when elected, with a return thereon of the manner of service, verified by oath, if served by any person other than an officer.

[C51, §233; R60, §455; C73, §387; C97, §559; C24, 27, 31, 35, 39, §5539; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.13]

[2022 Acts, ch 1021, §95](#)

359.14 Changing name — petition — notice.

1. Eligible electors of a township wishing to change its name may petition the board of supervisors.

2. If it appears to the board that a majority of the eligible electors of the township are in

favor of the change, the board shall cause notices, attested by the auditor, to be posted in three of the most public places of the township, for at least thirty days before the next regular session of the board.

3. The notice shall state all of the following:

a. That a petition has been presented to the board by the eligible electors of the township, seeking a change of the name of the township.

b. The name sought in the petition.

c. That, unless those interested in the change of name appear at the next regular session of the board and show cause why the name shall not be changed, there will be an order made granting the change.

[C73, §412; C97, §580; C24, 27, 31, 35, 39, §5540; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.14]

[90 Acts, ch 1168, §45](#); [2020 Acts, ch 1062, §50](#)

Referred to in [§359.15](#)

359.15 Hearing — order.

If, at the time fixed for the hearing of a petition filed under [section 359.14](#), the board is satisfied that there is a majority in favor of the change of name, the board shall make an order granting the name change, which shall be attested by the auditor, and recorded in the office of the recorder of the county.

[C73, §413; C97, §581; C24, 27, 31, 35, 39, §5541; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.15]

[2020 Acts, ch 1063, §196](#)

359.16 Petition dismissed.

If it appears to said board that a majority of the citizens of such township are opposed to such change, such petition shall be dismissed. The cost of the proceeding in all cases shall be taxed against the petitioners.

[C73, §414; C97, §582; C24, 27, 31, 35, 39, §5542; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.16]

SUBCHAPTER II

TRUSTEES

359.17 Trustees — duties — meetings.

1. The board of township trustees in each township shall consist of three registered voters of the township. However, in townships with a taxable valuation for property tax purposes of two hundred fifty million dollars or more, the board of township trustees shall consist of five registered voters of the township. The trustees shall act as fence viewers as provided in [chapter 359A](#) and shall perform other duties assigned them by law. The board of trustees shall meet not less than two times a year. At least one of the meetings shall be scheduled to meet the requirements of [section 359.49](#).

2. A board of township trustees shall give prior notice of a meeting to discuss, deliberate, or act upon a matter relating to the budget or a tax levy of the township or relating to the trustees' duty to provide fire protection service and, if provided, emergency medical service, pursuant to [section 359.42](#). The trustees shall give notice of such meeting at least twenty-four hours preceding the commencement of the meeting. The notice shall state the time, date, and place of the meeting and the proposed agenda. The notice shall be provided to the county auditor who shall post the notice in an area of the courthouse where notices to the public are commonly posted.

[C51, §221, 224; R60, §443, 446; C73, §389, 393, 969; C97, §574, 1074, 1538; S13, §1074, 1528; C24, 27, 31, 35, 39, §5543; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.17]

[2000 Acts, ch 1113, §1, 3, 4](#); [2000 Acts, ch 1117, §22](#); [2001 Acts, ch 56, §30](#); [2002 Acts, ch 1134, §102, 115](#); [2007 Acts, ch 139, §1](#); [2009 Acts, ch 132, §4](#); [2018 Acts, ch 1081, §1](#)

359.18 County attorney as counsel.

In counties having a population of less than twenty-five thousand, where the trustees institute, or are made parties to, litigation in connection with the performance of their duties, as provided in [this chapter](#), the county attorney, as a part of the county attorney's official duties, shall appear in behalf of the township trustees, except in cases in which the interests of the county and those of the trustees are adverse.

[S13, §564; C24, 27, 31, 35, 39, §5544; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.18]
 Referred to in [§331.756\(54\)](#), [359.19](#)

359.19 Employment of counsel.

When litigation shall arise in any case not covered by [section 359.18](#), involving the right or duty of township trustees with reference to any matter within their jurisdiction, and the trustees become or are made parties to such litigation, they shall have authority to employ attorneys in behalf of said township, and to levy the necessary tax to pay for their services, and to defray the expenses of such litigation.

[C97, §564; S13, §564; C24, 27, 31, 35, 39, §5545; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.19]

SUBCHAPTER III

CLERK

359.20 Clerk to keep record.

1. The township clerk shall keep a record of all the proceedings and orders of the trustees, and of all acts done by the township clerk, including the filing of certificates of official oaths having been taken before other officers, and perform such other acts as may be required by law.

2. Township records and documents, or accurate reproductions, shall be kept by the township clerk for at least five years except that:

a. Resolutions, board proceedings, records and documents, or accurate reproductions, relating to the issuance of public bonds or obligations shall be kept for at least eleven years following the final maturity of the bonds or obligations. Thereafter, such records, documents, and reproductions may be destroyed, preserving confidentiality as necessary.

b. Resolutions, board proceedings, records, and documents, or accurate reproductions, relating to real property transactions shall be maintained permanently.

[C51, §223, 226, 227; R60, §445, 448, 449; C73, §392, 395, 396; C97, §576; S13, §576; C24, 27, 31, 35, 39, §5546; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.20]

[2000 Acts, ch 1117, §23](#)

359.21 Receipt and custody of funds.

1. Each township clerk shall receive, collect, and disburse, under the orders of the township trustees, all funds belonging to the township, including the cemetery fund. A claim shall not be paid until it has been audited by the trustees.

2. Before the fifteenth day of each month, the county treasurer shall notify the chairperson of the board of trustees of the amount collected for each fund to the first day of that month and shall pay that amount to the clerk as provided in [section 331.552, subsection 29](#).

[S13, §576; C24, 27, 31, 35, 39, §5547; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.21]

[84 Acts, ch 1003, §8](#)

Deposits in general, [§12C.1](#)

359.22 Reserved.**359.23 Receipts and expenditures — annual statement.**

1. Each township clerk shall prepare, on or before September 30 of each year, a statement in writing, showing all receipts of money and disbursements in the clerk's office for each separate tax levy authorized by law for the preceding fiscal year, showing the current public

debt of the township, and showing the balance as of June 30 of all separate reserve accounts held by the township, which shall be certified as correct by the trustees of the township. The statement shall be in a form prescribed by the county finance committee in consultation with the department of management. Each township clerk shall send a copy of this written statement to the county auditor no later than seven days after the statement is certified by the trustees. The county auditor shall post the statement or a summary of the statement in a prominent place in the building where the auditor's office is located. The county treasurer shall withhold disbursement of township taxes until the statement is filed with the county auditor. The county auditor shall notify the county treasurer if taxes are to be withheld.

2. The county auditor may waive the requirement that a township send a copy of the written financial statement to the county auditor.

[C97, §578; SS15, §578; C24, 27, 31, 35, 39, §5552; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.23]

[2000 Acts, ch 1117, §24](#); [2020 Acts, ch 1062, §94](#)

Referred to in [§331.502](#)

359.24 Clerk and trustees abolished.

Where a city constitutes one or more civil townships the boundary lines of which coincide throughout with the boundary lines of the city, the offices of township clerk and trustee are abolished.

[C97, §560; S13, §560; C24, 27, 31, 35, 39, §5553; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.24]

Referred to in [§359.25](#), [359.26](#), [359.27](#)

359.25 Clerk and council to act.

The duties required by law of the township clerk in cities described in [section 359.24](#) shall be performed by the city clerk, and those required of the board of trustees shall be performed by the city council.

[C97, §561; C24, 27, 31, 35, 39, §5554; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.25]

[2022 Acts, ch 1021, §96](#)

Referred to in [§359.27](#)

359.26 Transfer of funds.

The moneys and assets belonging to each civil township described in [section 359.24](#) shall become the moneys and assets of the city in which the civil township is situated. The township clerks shall turn such moneys and assets over to the city treasurer or clerk, to be disbursed by the city in the same manner and for the same purposes as required by law for the disposition of township funds. The city shall assume all liabilities of a civil township to which the provisions of [this section](#) apply.

[C97, §562; C24, 27, 31, 35, 39, §5555; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.26]

[2022 Acts, ch 1021, §97](#)

Referred to in [§359.27](#)

359.27 Payment of funds.

County treasurers are hereby authorized to pay over to the treasurers or clerks of cities which come under the provisions of [sections 359.24](#), [359.25](#) and [359.26](#) all funds which would otherwise be paid over to the township clerks of such townships.

[C97, §563; C24, 27, 31, 35, 39, §5556; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.27]

SUBCHAPTER IV

PUBLIC GROUNDS OR BUILDINGS

359.28 Condemnation.

The township trustees are hereby empowered to condemn, or purchase and pay for out of the general fund, or the specific fund voted for such purpose, and enter upon and take, any lands within the territorial limits of such township for the use of cemeteries, a community

center or juvenile playgrounds, in the same manner as is now provided for cities. However, the board of supervisors or a cemetery commission appointed by the board of supervisors shall control and maintain pioneer cemeteries as defined in [section 331.325](#).

[C97, §585; S13, §585; C24, 27, 31, 35, 39, §5558; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.28]

[96 Acts, ch 1182, §3](#)

Referred to in [§331.325](#)

Procedure, [chapter 6B](#)

359.29 Gifts and donations.

Civil townships are hereby authorized and empowered to receive by gift, devise, or bequest, money or property for the purpose of establishing and maintaining libraries, township halls, cemeteries, or for any other public purpose. All such gifts, devises, or bequests shall be effectual only when accepted by resolution of the board of trustees of such township.

[S13, §585; C24, 27, 31, 35, 39, §5559; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.29]

Referred to in [§331.325](#), [359.30](#)

Township halls, [chapter 360](#)

Gifts to governmental bodies, see [§565.6](#)

359.30 Cemetery and park tax.

Township trustees shall, at the regular meeting in November, levy a tax sufficient to pay for any lands so condemned or purchased, or for the necessary improvement and maintenance of cemeteries thus established, and for the necessary improvement and the maintenance of public parks acquired by gift, devise, or bequest under [section 359.29](#), or for the maintenance and improvement of cemeteries so established in adjoining townships, if the trustees deem such action advisable.

[C97, §586; SS15, §586; C24, 27, 31, 35, 39, §5560; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.30]

[2020 Acts, ch 1063, §197](#)

Referred to in [§331.325](#), [331.402](#), [359.34](#), [359.37](#)

359.31 Power and control.

Township trustees shall control any such cemeteries, or appoint trustees for the cemeteries, or sell the property to any private corporation for cemetery purposes.

[C97, §586; SS15, §586; C24, 27, 31, 35, 39, §5561; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.31]

[2020 Acts, ch 1063, §198](#); [2021 Acts, ch 80, §232](#)

Referred to in [§331.325](#)

359.32 Sale of lots — gifts.

Township trustees shall have authority to provide for the sale of lots, or portions thereof, in any cemetery under their control, and make rules in regard thereto. Township trustees may provide for perpetual upkeep by the establishment of a perpetual upkeep fund from the proceeds of sale of lots, and may accept a gift, devise, or bequest made to them for that purpose.

[C39, §5561.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.32]

[2020 Acts, ch 1063, §199](#); [2021 Acts, ch 76, §63](#)

Referred to in [§331.325](#)

359.33 Tax for nonowned cemetery.

Township trustees may levy a tax not to exceed six and three-fourths cents per thousand dollars of assessed value of taxable property to improve and maintain any cemetery not owned by the township, provided the cemetery is devoted to general public use.

[C97, §586; SS15, §586; C24, 27, 31, 35, 39, §5562; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.33]

[2020 Acts, ch 1063, §200](#)

Referred to in [§331.325](#), [331.402](#), [359.34](#)

359.34 Scope of levy.

The levy authorized in [sections 359.30](#) and [359.33](#) may be extended to property within the limits of any city so far as same is situated within the township, unless such city is already maintaining a cemetery, or has levied a tax in support thereof. The said tax may be so expended for the support and maintenance of any such cemetery after the same has been abandoned and is no longer used for the purpose of interring the dead.

[SS15, §586; C24, 27, 31, 35, 39, §5563; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.34]
Referred to in [§331.325](#)

359.35 Cemetery funds — use.

Cemetery tax funds of a township may be used for the maintenance and support of cemeteries in adjoining counties and townships and in cities, if such cemeteries are utilized for burial purposes by the people of the township and, when any such cemetery has been so utilized for more than twenty-five years and has been maintained by township funds, the township trustees of the township where the cemetery is located shall continue to improve and maintain the same.

[C24, 27, 31, 35, 39, §5564; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.35]
Referred to in [§331.325](#)

359.36 Joint boards.

A city council and the trustees of a township may join in the common purpose of improving, maintaining, and supporting a township cemetery. In such case the two official bodies shall constitute a joint cemetery board and shall have equal voting power.

[C24, 27, 31, 35, 39, §5565; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.36]
Referred to in [§331.325](#)

359.37 Regulations.

1. The trustees, board of directors, or other officers having the custody and control of any cemetery in this state, shall have power, subject to the bylaws and regulations of such cemetery, to do all of the following:

- a. To enclose, improve, and adorn the ground of such cemetery.
- b. To construct avenues in the cemetery.
- c. To erect proper buildings for the use of the cemetery.
- d. To prescribe rules for the improving or adorning the lots in the cemetery or for the erection of monuments or other memorials of the dead upon the lots.
- e. To prohibit any use, division, improvement, or adornment of a lot which the trustees, directors, or officers may deem improper.

2. The trustees, after such land has been advertised for sealed bids by the trustees, shall have authority to sell and dispose of any lands or parcels of lands previously dedicated for cemetery purposes and which are no longer necessary for such purposes, for the reason that no burials are being made in the cemetery. However, any portion of the cemetery in which burials have been made shall be kept and maintained by the trustees. The proceeds from such sales shall be deposited in the tax fund established in accordance with [section 359.30](#), to be used for the purposes of that fund.

[C97, §587; SS15, §587; C24, 27, 31, 35, 39, §5566; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.37]

[2020 Acts, ch 1063, §201](#)

Referred to in [§331.325](#)

359.38 Watchpersons appointed.

Such trustees, directors, or other officers may appoint as many day and night watchpersons of their grounds as they may think expedient, and such watchpersons, and also all their sextons, superintendents, gardeners, and agents, stationed upon or near said grounds are hereby authorized to take and subscribe to an oath of office as provided in [section 63.10](#).

[C97, §589; C24, 27, 31, 35, 39, §5567; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.38]
Referred to in [§331.325](#)

359.39 Ex officio police officers.

Upon the taking of such oath, such watchpersons, sextons, superintendents, gardeners, and agents shall have and exercise all powers of police officers within and adjacent to the cemetery grounds and each shall have power to arrest any and all persons engaged in violating the laws of this state, and to bring such person so offending before any judicial magistrate, to be dealt with according to law.

[C97, §589; C24, 27, 31, 35, 39, §5568; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.39]
Referred to in [§331.325](#)

359.40 Cemeteries — plats — records.

Where there is located in any township one or more cemeteries, the owner of the same, or any party owning an interest therein, may cause the same to be surveyed, platted, and laid out into subdivisions and lots, numbering the same by progressive numbers, giving the length and breadth, also the location with reference to known or permanent monuments to be made. The plat shall accurately describe all the subdivisions of the tract of land used, or designed to be used as a cemetery, and shall be recorded in the office of the county recorder, and filed with and recorded by the township clerk, and preserved by the township clerk among the records of the office.

[C97, §583; C24, 27, 31, 35, 39, §5569; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.40]
Referred to in [§331.325](#)

359.41 Conveyance of lots. Repealed by [2005 Acts, ch 128, §73](#).

SUBCHAPTER V

EMERGENCY SERVICES

359.42 Township fire protection service, emergency warning system, and emergency medical service.

Except as otherwise provided in [section 331.385](#), the trustees of each township shall provide fire protection service for the township, exclusive of any part of the township within a benefited fire district and may provide emergency medical service. The trustees may purchase, own, rent, or maintain fire protection service or emergency medical service apparatus or equipment or both kinds of apparatus or equipment and provide housing for the equipment. The trustees of a township which is located within a county having a population of three hundred thousand or more may also establish and maintain an emergency warning system within the township. The trustees may contract with a public or private agency under [chapter 28E](#) for the purpose of providing any service or system required or authorized under [this section](#).

[C31, 35, §5570-c1; C39, §5570.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §359.42; [81 Acts, ch 117, §1076](#)]

[84 Acts, ch 1008, §1](#); [85 Acts, ch 205, §1](#); [95 Acts, ch 123, §1](#); [2004 Acts, ch 1146, §5](#)
Referred to in [§331.385](#), [357B.5](#), [357J.17](#), [359.17](#), [359.43](#)

359.43 Tax levy — supplemental levy — districts.

1. The township trustees may levy an annual tax not exceeding forty and one-half cents per thousand dollars of assessed value of the taxable property in the township, excluding property within a benefited fire district or within the corporate limits of a city, for the purpose of exercising the powers and duties specified in [section 359.42](#). However, in a township having a fire protection service or emergency medical service agreement or both service agreements with a special charter city having a paid fire department, the township trustees may levy an annual tax not exceeding fifty-four cents per thousand dollars of the assessed value of the taxable property for the services authorized or required under [section 359.42](#) and in a township which is located within a county having a population of three hundred thousand or more, the township trustees may levy an annual tax not exceeding sixty-seven and one-half

cents per thousand dollars of assessed value of taxable property for the services authorized or required under [section 359.42](#).

2. If the levy authorized under [subsection 1](#) is insufficient to provide the services authorized or required under [section 359.42](#), the township trustees may levy an additional annual tax not exceeding twenty and one-fourth cents per thousand dollars of assessed value of the taxable property in the township, excluding any property within the corporate limits of a city, to provide the services.

3. The township trustees may divide the township into tax districts for the purpose of providing the services authorized or required under [section 359.42](#) and may levy a different tax rate in each district, but the tax levied in a tax district for the authorized or required services shall not exceed the tax levy limitations for that township as provided in [this section](#).

4. Of the levies authorized under [subsections 1 and 2](#), the township trustees may credit to a reserve account annually an amount not to exceed thirty cents per thousand dollars of the assessed value of the taxable property in the township for the purchase or replacement of supplies and equipment required to carry out the services specified under [section 359.42](#). Notwithstanding [section 12C.7](#), interest earned on moneys credited to the reserve account shall be credited to the reserve account.

5. Township taxes collected and disbursed by the county shall be apportioned by the clerk and paid into the separate accounts of the tax districts no later than May 31 and November 30 of each year.

[C31, 35, §5570-c2; C39, §5570.2; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.43; [82 Acts, ch 1114, §1](#)]

[84 Acts, ch 1008, §2](#); [85 Acts, ch 205, §2](#); [89 Acts, ch 149, §1](#); [95 Acts, ch 123, §2](#); [95 Acts, ch 158, §1](#); [2000 Acts, ch 1117, §25](#)

Referred to in [§331.385](#), [331.424C](#), [357J.17](#), [359.45](#)

359.44 Reserved.

359.45 Anticipatory bonds.

Townships may anticipate the collection of taxes authorized by [section 359.43](#) and for such purposes may direct the county board of supervisors to issue bonds under [sections 331.441 through 331.449](#) relating to essential county purpose bonds except that the bonds are payable only from tax levies on property subject to the levy under [section 359.43](#).

[C39, §5570.4; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §359.45; [81 Acts, ch 117, §1077](#)]

[2021 Acts, ch 80, §233](#)

Referred to in [§331.385](#), [357J.17](#)

SUBCHAPTER VI

COMPENSATION

359.46 Compensation of township trustees.

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

a. When the trustee is assessing damages done by trespassing animals, payment of the compensation shall be made in the same manner as other costs in such cases.

b. When the trustee is acting as a fence viewer or in a case where provision is made for payment from a source other than the general fund of the county.

2. In cases where their fees or compensation are not paid by the county, the trustees shall be paid by the party requiring their services. The trustees shall attach to the report of their proceedings a statement specifying their services, directing who shall pay the fees or compensation, and specifying the amount to be paid by each party. A party who makes

advance payment for the services of the trustees may take legal action to recover the amount of the payment from the party who is directed to pay by the trustees unless the party entitled to recovery under [this subsection](#) is paid within ten days after a demand for reimbursement is made.

[C51, §2548; R60, §4156; C73, §3808; C97, §590; S13, §590; C24, 27, 31, 35, 39, §5571; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.46]

[83 Acts, ch 123, §168, 169, 209](#)

Referred to in [§331.322](#)

359.47 Compensation of township clerk.

A township clerk while engaged in official business shall be compensated at the same rate as the pay rate of a township trustee of the same township.

[C51, §2548; R60, §909, 911; C73, §3809; C97, §591; S13, §591; C24, 27, 31, 35, 39, §5572; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.47]

Referred to in [§331.322](#)

359.48 Reserved.

SUBCHAPTER VII

BUDGET

359.49 Township budget.

Annually, a township shall prepare and adopt a budget, and shall certify taxes as follows:

1. A budget must be prepared for at least the following fiscal year. A proposed budget must show estimates of the following:

- a. Expenditures from each fund.
- b. Income from sources other than property taxation.
- c. Amount to be raised by property taxation, and the property tax rate expressed in dollars per one thousand dollars assessed valuation.

2. By January 15 of each year, each township fire department in the township shall provide to the board of trustees a proposed budget showing all revenues and all expenses for emergency services for the next fiscal year. By January 15 of each year, each township fire department, and each municipal fire department providing emergency services to a township, shall submit to the board of trustees a report detailing emergency services calls for the prior calendar year for the fire district and a copy of the fire report filed by the fire department with the state fire marshal's office. For purposes of [this subsection](#), "municipal" means relating to a city, county, township, benefited fire district, or [chapter 28E](#) agency authorized by law to provide emergency services.

3. Not less than ten days before the date set for the regular meeting of the board at which objections and arguments on the budget will be heard, the clerk shall make available a sufficient number of copies of the detailed budget to meet the requests of taxpayers and organizations.

4. The board of trustees shall transmit a copy of the proposed budget and a notice of the meeting set as required by [subsection 5](#) to the county auditor for posting. The county auditor shall post the notice and the proposed budget in an area of the courthouse where notices to the public are commonly posted.

5. The board of trustees shall set a time and place for a regular meeting before final certification of the budget, which meeting shall provide time for comments and objections to be heard on the proposed budget. The meeting shall be held no less than ten days and no more than twenty days after the proposed budget is posted by the county auditor. The county auditor shall certify to the clerk the date of posting.

6. At the meeting, any resident or taxpayer of the township may present to the board of trustees objections to any part of the budget for the following fiscal year or arguments in favor of any part of the budget.

7. After the meeting on the proposed budget, the board of trustees shall adopt by

resolution a budget for at least the next fiscal year, and the clerk shall certify the necessary tax levy for the next fiscal year to the county auditor and the county board of supervisors by April 30. The tax levy certified may be less than but shall not be more than the amount estimated in the proposed budget submitted at the meeting. Two copies each of the detailed budget as adopted and of the certified tax levy must be transmitted to the county auditor by April 30.

8. *a.* A township that has entered into an agreement with a municipality to receive fire protection service or emergency medical service from the municipality may request that a portion of its taxes be paid directly to the municipality providing the fire protection service or emergency medical service. Each year, the township must note its request on the budget and must attach a copy of the emergency services agreement to each copy of the budget transmitted to the county auditor. The auditor shall direct the county treasurer as to what portion of the township taxes to disburse to the municipality providing the fire protection service or emergency medical service.

b. For purposes of [this subsection](#), “municipality” means a city, county, township, benefited fire district, or agency formed under [chapter 28E](#) and authorized by law to provide emergency services.

9. Taxes from a township levy shall be collected but not disbursed by the county to a township until copies of the township budget are transmitted to the county auditor as required in [subsection 7](#). If a township fails to certify property taxes by April 30, the amount of taxes collected by the county for the township shall be the amount collected for the township in the previous fiscal year to the extent that it does not exceed the applicable levy rate limits in [this chapter](#). However, that amount may not exceed the amount the township could collect based on property assessments for the fiscal year for which the township failed to certify property taxes.

10. The township budget shall be prepared on forms, and pursuant to instructions, prescribed by the county finance committee in consultation with the department of management.

[2000 Acts, ch 1117, §26; 2002 Acts, ch 1056, §1; 2002 Acts, ch 1175, §84; 2007 Acts, ch 139, §2; 2010 Acts, ch 1061, §180; 2023 Acts, ch 71, §90, 98](#)

Referred to in [§331.502, 359.17](#)

2023 amendments to subsections 7 and 9 apply to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

359.50 Budget amendment.

1. A township budget as finally adopted for the following fiscal year becomes effective July 1. A township budget for the current fiscal year may be amended for any of the following purposes:

a. To permit the expenditure of unexpended, unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget.

b. To permit the expenditure of amounts anticipated to be available from sources other than property taxation, and which had not been anticipated in the budget.

2. A budget amendment must be prepared and adopted by May 31 of the current fiscal year.

[2000 Acts, ch 1117, §27](#)

359.51 Separate accounts.

A township shall keep separate accounts corresponding to the items in the township’s adopted or amended budget. A township shall keep accounts which provide an accurate and detailed statement of all public funds collected, received, or expended for any township purpose, by any township officer, employee, or other person, and which show the receipt, use, and disposition of all township property.

[2000 Acts, ch 1117, §28](#)

SUBCHAPTER VIII
DISPOSAL OF PROPERTY

359.52 Disposal of property.

1. A township shall not dispose of an interest in personal property, or an interest in real property, by sale, lease, or gift, except in accordance with the following procedure:

a. The board of trustees shall set forth its proposal in a resolution and shall publish notice of the resolution and of a date, time, and place of a public hearing on the proposal. The notice shall be published in a newspaper published at least once weekly and having general circulation in the township or in the largest city in the township. The notice shall be published no less than ten days and no more than twenty days before the hearing.

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

c. A township shall not dispose of real property by gift except to a governmental body for a public purpose.

2. [This section](#) does not apply to the sale by a township of subdivisions or lots within a cemetery.

[2000 Acts, ch 1117, §29; 2010 Acts, ch 1061, §180](#)