

Senate File 2500

S-5208

1 Amend Senate File 2500 as follows:

2 1. By striking everything after the enacting clause and  
3 inserting:

4 <DIVISION I

5 TOWNSHIP GOVERNANCE

6 Section 1. Section 39.22, unnumbered paragraph 1, Code  
7 2026, is amended to read as follows:

8 ~~The~~ This section applies only to the election or appointment  
9 of township officers in townships not subject to the provisions  
10 of section 359.11, subsection 1. The appointment of township  
11 officers in townships subject to the provisions of section  
12 359.11, subsection 1, shall occur only as provided in that  
13 subsection. Otherwise, the offices of township trustee and  
14 township clerk shall be filled by appointment or election as  
15 follows:

16 Sec. 2. Section 64.1A, subsection 5, Code 2026, is amended  
17 to read as follows:

18 5. Township trustees and, if appointed pursuant to section  
19 359.11, subsection 1, township clerks.

20 Sec. 3. Section 69.8, subsection 5, Code 2026, is amended  
21 to read as follows:

22 5. *Elected township offices.*

23 a. When a vacancy occurs in the office of township clerk  
24 or township trustee in a township that is not subject to the  
25 provisions of section 359.11, subsection 1, the vacancy shall  
26 be filled by appointment by the trustees. All appointments to  
27 fill vacancies in township offices shall be until a successor  
28 is elected at the next general election and qualifies by taking  
29 the oath of office. If the term of office in which the vacancy  
30 exists will expire within seventy days after the next general  
31 election, the person elected to the office for the succeeding  
32 term shall qualify by taking the oath of office within ten days  
33 after the election and shall serve for the remainder of the  
34 unexpired term, as well as for the next four-year term.

35 b. However, if the offices of two trustees are vacant in

1 a township that is not subject to the provisions of section  
2 359.11, subsection 1, the county board of supervisors shall  
3 fill the vacancies by appointment. If the offices of three  
4 trustees are vacant in a township that is not subject to the  
5 provisions of section 359.11, subsection 1, the board may  
6 fill the vacancies by appointment, or the board may adopt a  
7 resolution stating that the board will exercise all powers and  
8 duties assigned by law to the trustees of the township in which  
9 the vacancies exist until the vacancies are filled at the next  
10 general election. If a township office vacancy is not filled  
11 by the trustees within thirty days after the vacancy occurs,  
12 the board of supervisors may appoint a successor to fill the  
13 vacancy until the vacancy can be filled at the next general  
14 election.

15 c. When a vacancy occurs in the office of township trustee  
16 or township clerk in a township that is subject to the  
17 provisions of section 359.11, subsection 1, the vacancy shall  
18 be filled pursuant to that subsection.

19 Sec. 4. Section 331.502, subsection 24, Code 2026, is  
20 amended to read as follows:

21 24. Carry out duties related to posting financial  
22 information of a township as provided in sections ~~359.23 and~~  
23 359.49 and 359.51A.

24 Sec. 5. Section 331.512, subsection 1, paragraph i, Code  
25 2026, is amended to read as follows:

26 *i.* The levy of taxes certified by the board of trustees of a  
27 township as provided in ~~chapters chapter~~ chapter 359 and 360.

28 Sec. 6. Section 359.10, Code 2026, is amended to read as  
29 follows:

30 ~~359.10 New township — first election~~ Initial township  
31 elections.

32 When a new township is formed and is not subject to the  
33 provisions of section 359.11, subsection 1, or when a township  
34 ceases to be subject to the provisions of section 359.11,  
35 subsection 1, in which and township officers are to be

1 elected, the board of supervisors shall call the first township  
2 election, to be held at such place as it may designate, on the  
3 day of the next general election. If at any time a new township  
4 has been created in a year in which no general election is  
5 held, the board may call a special election for the election of  
6 the township officers of the new township, who shall continue  
7 in office until their successors are elected and qualified.  
8 There shall be elected two trustees for a term of two years,  
9 whose successors shall serve terms of four years, one trustee  
10 for a term of four years, and one clerk for a term of four  
11 years.

12 Sec. 7. Section 359.11, Code 2026, is amended by striking  
13 the section and inserting in lieu thereof the following:

14 **359.11 Appointment of trustees and clerks — training.**

15 1. *a.* This subsection applies only to townships located in  
16 a county with a population of less than seventy-five thousand  
17 according to the most recent federal decennial census, except  
18 this subsection does not apply to any township with a taxable  
19 valuation for property tax purposes of two hundred fifty  
20 million dollars or more.

21 *b.* Prior to January 1, 2027, the board of supervisors shall  
22 appoint three registered voters of each township to serve on  
23 the board of trustees in each township, whose terms shall begin  
24 January 1, 2027. The initial terms of the board of trustees  
25 shall be staggered. One appointee under this paragraph shall  
26 serve a term of one year, one appointee under this paragraph  
27 shall serve a term of two years, and one appointee under this  
28 paragraph shall serve a term of three years. This paragraph is  
29 repealed January 1, 2031.

30 *c.* A board of trustees in each township shall consist  
31 of three registered voters of the township appointed by the  
32 board of supervisors to serve three-year terms staggered so  
33 that one term expires on January 1 of each year. Prior to  
34 the expiration of the term of an appointee to the board of  
35 trustees, the board of supervisors shall appoint a registered

1 voter of the township to serve a term of three years beginning  
2 January 1.

3 *d.* The board of supervisors shall appoint a township clerk  
4 to serve a term of four years beginning January 1.

5 2. A township that has appointed officers pursuant to  
6 subsection 1 that is no longer subject to subsection 1 due to  
7 the township being located in a county with a population of  
8 at least seventy-five thousand according to the most recent  
9 federal decennial census or the taxable valuation of the  
10 township for property tax purposes reaching or exceeding two  
11 hundred fifty million dollars shall arrange for the election of  
12 township officers pursuant to section 359.10.

13 3. The board of supervisors may remove a person appointed  
14 under subsection 1 at any time for neglect of duty or  
15 maladministration.

16 4. A vacancy on the board of trustees or of the position  
17 of township clerk shall be filled for the unexpired portion of  
18 the regular term in the same manner as regular appointments are  
19 made pursuant to subsection 1 or as provided in section 69.8,  
20 if applicable.

21 5. *a.* Prior to initially taking office as a township  
22 trustee or township clerk, the appointee or officer-elect  
23 shall attend training on township budgets, duties, and  
24 responsibilities, including but not limited to a trustee's role  
25 as a fence viewer under chapter 359A. The training shall be  
26 offered by the county agriculture extension council created  
27 pursuant to section 176A.5. If multiple county agricultural  
28 extension councils exist in the same county, the county  
29 agricultural extension councils shall coordinate to offer the  
30 required training. County agricultural extension councils may  
31 collaborate with the department of management and organizations  
32 representing county and city governments in producing the  
33 content for and presenting the required training. The county  
34 agricultural extension council shall notify the board of  
35 supervisors when an appointee or officer-elect has attended the

1 required training.

2     *b.* If an appointee under subsection 1 fails to attend the  
3 required training, the board of supervisors shall make a new  
4 appointment for the position and the new appointee shall attend  
5 the required training prior to taking office.

6     Sec. 8. NEW SECTION. 359.51A Annual reports.

7     Each township clerk shall prepare and submit to the  
8 department of management and the county board of supervisors,  
9 on or before July 31 of each year, a report in writing,  
10 showing all receipts of money and disbursements in the clerk's  
11 office for each separate tax levy authorized by law for the  
12 preceding fiscal year, showing the current public debt of the  
13 township, showing the balance as of June 30 of all separate  
14 reserve accounts held by the township, and providing an  
15 itemized statement and any other information the department of  
16 management deems relevant, which shall be certified as correct  
17 by the trustees of the township. The report shall be in a form  
18 prescribed by the department of management in consultation with  
19 the county finance committee. Each township clerk shall send a  
20 copy of this written report to the department of management,  
21 county board of supervisors, and county auditor. The county  
22 auditor shall post the report or a summary of the report in  
23 a prominent place in the building where the auditor's office  
24 is located. The department of management shall post all  
25 reports received pursuant to this section on the department of  
26 management's internet site and a county shall post all reports  
27 received pursuant to this section on the county's internet  
28 site. The county treasurer shall withhold disbursement of  
29 township taxes until the report is filed with the county board  
30 of supervisors and the county auditor. The county auditor  
31 shall notify the county treasurer if taxes are to be withheld.

32     Sec. 9. NEW SECTION. 359.61 Intergovernmental agreements.

33     1. Any legal or contractual agreement or obligation to which  
34 a township is subject in effect prior to the township becoming  
35 subject to the provisions of section 359.11, subsection 1,

1 shall remain in effect until the expiration of the legal or  
2 contractual agreement or obligation.

3 2. Any agreement entered into under chapter 28E to which a  
4 township is a party is invalid and unenforceable on and after  
5 January 1, 2027, if the agreement has not been filed with the  
6 secretary of state by that date pursuant to section 28E.8.

7 This subsection does not prohibit a township from entering a  
8 new agreement under chapter 28E as long as the agreement is  
9 filed pursuant to section 28E.8.

10 Sec. 10. NEW SECTION. **384.12A Rural fire protection fund.**

11 1. A city that provides fire protection and emergency  
12 medical services to a township pursuant to a contract shall  
13 establish a rural fire protection fund under the control of the  
14 city's fire department.

15 2. A city that receives payment from a township pursuant  
16 to a township's levy for fire protection or emergency medical  
17 services pursuant to section 359.43 shall deposit such payments  
18 into the city's rural fire protection fund. The city shall use  
19 moneys in the rural fire protection fund only for purposes of  
20 providing fire protection and emergency medical services.

21 3. By June 30, 2026, and by June 30 of each year thereafter,  
22 a city that deposits payments from a township into the city's  
23 rural fire protection fund pursuant to subsection 2 shall  
24 share with the township board of trustees and, if the township  
25 is subject to the provisions of section 359.11, subsection  
26 1, with the county board of supervisors an itemized list of  
27 expenditures from the fund.

28 4. Moneys remaining in a city's rural fire protection fund  
29 at the close of the city's fiscal year shall remain available  
30 for expenditure for the purposes of fire protection and  
31 emergency medical services.

32 Sec. 11. REPEAL. Sections 359.23, 359.38, and 359.39, Code  
33 2026, are repealed.

34 Sec. 12. REPEAL. Chapter 360, Code 2026, is repealed.

35 Sec. 13. TRANSITION — ELECTED TOWNSHIP OFFICIALS. The



1 d. All approved budgets, whether approved by the board  
2 of trustees or by the board of supervisors as required under  
3 paragraph "b", shall be itemized and presented at hearings and  
4 meetings for the review or consideration of the county budget  
5 or a county levy.

6 Sec. 17. Section 359.49, subsections 4 and 7, Code 2026, are  
7 amended to read as follows:

8 4. The board of trustees shall transmit a copy of the  
9 proposed budget and a notice of the meeting set as required by  
10 subsection 5 to the county auditor for posting. The county  
11 auditor shall post the notice and the proposed budget in an  
12 area of the courthouse where notices to the public are commonly  
13 posted. The county auditor shall also post the notice and  
14 proposed budget on the county's internet site.

15 7. After the meeting on the proposed budget, the board of  
16 trustees shall adopt by resolution a budget for at least the  
17 next fiscal year, and the clerk shall certify the necessary  
18 tax levy for the next fiscal year to the county auditor and  
19 the county board of supervisors by April 30. The tax levy  
20 certified may be less than but shall not be more than the  
21 amount estimated in the proposed budget submitted at the  
22 meeting. Two copies each of the detailed budget as adopted  
23 and of the certified tax levy must be transmitted to the  
24 county auditor by April 30. The county auditor shall post the  
25 detailed budget on the county's internet site.

26 Sec. 18. Section 359.50, subsection 1, Code 2026, is amended  
27 to read as follows:

28 1. A township budget as finally adopted for the following  
29 fiscal year becomes effective July 1. A township budget for  
30 the current fiscal year may be amended, with the approval of  
31 the board of supervisors if approval is required under section  
32 359.49, subsection 1A, paragraph "b", for any of the following  
33 purposes:

34 a. To permit the expenditure of unexpended, unencumbered  
35 cash balances on hand at the end of the preceding fiscal year

1 ~~which~~ that had not been anticipated in the budget.

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

5     Sec. 19. EFFECTIVE DATE. This division of this Act takes  
6 effect January 1, 2027.>

7     2. Title page, by striking lines 1 through 3 and inserting  
8 <An Act relating to townships, including the appointment  
9 and duties of township officers, township budgets, and the  
10 provision of fire protection and emergency medical services to  
11 townships by cities, and including effective date provisions.>

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DAWN DRISCOLL