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FEB 25 1982

HOUSE FILE 2387

Place On Calendar

BY COMMITTEE ON COUNTY GOVERNMENT

(Formerly Study Bill 528)

Passed House, Date 3-9-82 (p. 718) Passed Senate, Date 4-7-82 (p. 1089)

Vote: Ayes 93 Nays 0 Vote: Ayes 44 Nays 0

Approved April 23, 1982

*motion to reconsider (p. 734) H/O 3/22*

### A BILL FOR

1 An Act relating to county government by making amendments  
2 which are required for accuracy or to reconcile the  
3 county home rule Act and other laws or to implement the  
4 legislative intent of the county home rule Act.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 12.9, Code 1981, is amended to read  
2 as follows:

3 12.9 ANNUAL REPORT OF FILING FEES. The treasurer of state  
4 shall annually report to the governor and the general assembly  
5 the total amount of fees and costs received by the treasurer  
6 of state under section 602.55, subsection 1, and section  
7 ~~606-15~~ 331.705, subsection 1, paragraphs a through ad for  
8 the fiscal year ending June 30. The report shall be submitted  
9 within ninety days following the completion of the fiscal  
10 year.

11 Sec. 2. Section 37.28, Code 1981 Supplement, is amended  
12 to read as follows:

13 37.28 ANTICIPATORY WARRANTS. If the funds raised under  
14 this chapter and sections 331.421, subsection 1, and 331.422,  
15 subsection 3, are insufficient for any fiscal year to pay  
16 the principal and interest due in that year on any bonds  
17 issued for hospital purposes under section 37.6 and to pay  
18 the expenses of the operation and maintenance of the hospital  
19 and any other hospital expenses authorized by this chapter  
20 for the fiscal year, the commission may issue tax anticipatory  
21 warrants drawn on the funds to be raised ~~by the taxes levied~~  
22 ~~under sections 331-421, subsection 1, and 331-422, subsection~~  
23 3. The warrants shall be in denominations of one hundred,  
24 five hundred and one thousand dollars and shall draw interest  
25 at a rate not exceeding that permitted by chapter 74A. These  
26 warrants ~~shall~~ are not be a general obligation of any political  
27 subdivision which owns the hospital.

28 Sec. 3. Section 37.30, Code 1981 Supplement, is amended  
29 to read as follows:

30 37.30 REGISTRATION--CALL. All tax anticipatory warrants  
31 drawn under this chapter, shall be numbered consecutively,  
32 ~~and~~ be registered in the office of the treasurer of a political  
33 subdivision which owns the hospital and be subject to call  
34 in numerical order at any time when sufficient money derived  
35 from the tax levied under this chapter and sections 331.421,

1 subsection 1, and 331.422, subsection 3, is in the hands of  
2 the treasurer to retire any of the warrants together with  
3 accrued interest.

4 Sec. 4. Section 159.5, subsection 13, paragraph e, Code  
5 1981 Supplement, is amended to read as follows:

6 e. Certify indemnity claims to the boards of supervisors  
7 to compensate the owners of condemned swine from funds provided  
8 under section 331.421, subsection 5 6, following the general  
9 procedures for filing claims and paying indemnities as pro-  
10 vided in chapter 165.

11 Sec. 5. Section 174.13, subsection 2, Code 1981, is amended  
12 by striking the subsection.

13 Sec. 6. Section 225.21, Code 1981, is amended to read  
14 as follows:

15 225.21 VOUCHERS. The person making claim to ~~sueh~~  
16 compensation shall present to the court or judge an itemized  
17 sworn statement ~~thereef~~ of the claim, and when ~~sueh~~ the claim  
18 for compensation has been approved by the court or judge or  
19 clerk, ~~the-same~~ it shall be filed in the office of the county  
20 auditor and shall be allowed by the board of supervisors and  
21 paid from the ~~state-institution~~ county mental health and  
22 institutions fund.

23 Sec. 7. Section 306.23, Code 1981, as amended by Acts  
24 of the Sixty-ninth General Assembly, 1981 Session, chapter  
25 98, section 1, is amended to read as follows:

26 306.23 NOTICE--PREFERENCE OF SALE. For the sale of unused  
27 right of way, except right of way under the jurisdiction of  
28 a county, notice of intention to sell the tract, parcel, or  
29 piece of land, or part thereof, must, not less than ten days  
30 prior to the sale, be sent by certified mail, by the agency  
31 in control of the land, to the last known address of the  
32 present owner of adjacent land from which the tract, parcel,  
33 piece of land, or part thereof, was originally bought or  
34 condemned for highway purposes, and if located in a city,  
35 to the mayor. The notice shall give an opportunity to the

1 present owner of adjacent property to be heard and make offers  
2 for the tract, parcel, or piece of land to be sold, and if  
3 the offer is equal to or exceeds in amount any other offer  
4 received, it shall be given preference by the agency in control  
5 of the land. Neglect or failure for any reason, to comply  
6 with the ~~the~~ notice, shall in no way prevent the giving of  
7 a clear title to the purchaser of the tract, parcel, or piece  
8 of land. A county shall dispose of unused right of way in  
9 the manner specified under section ~~332-37-subsection-13~~  
10 331.361, subsections 2 and 3.

11 Sec. 8. Section 321.207, Code 1981 Supplement, is amended  
12 to read as follows:

13 321.207 RECORD FORWARDED. Every court having jurisdiction  
14 over offenses committed under this chapter, or any other law  
15 of this state or any city or county traffic ordinances, other  
16 than parking regulations, regulating the operation of motor  
17 vehicles on highways, shall forward to the department a record  
18 of the conviction of any person in the court for a violation  
19 of any ~~said~~ of the laws, and may recommend the suspension  
20 of the operator's or chauffeur's license of the person  
21 convicted, and the department shall consider and act upon  
22 the recommendation.

23 Sec. 9. Section 327H.20, Code 1981, as amended by Acts  
24 of the Sixty-ninth General Assembly, 1981 Session, chapter  
25 116, section 2, is amended by adding the following new un-  
26 numbered paragraph:

27 NEW UNNUMBERED PARAGRAPH. With the department's approval,  
28 a city may appropriate money from its general fund to the  
29 railroad assistance fund. The department may agree to pay  
30 partial or total reimbursement to a city or county which ap-  
31 propriates money to the railroad assistance fund. Money ap-  
32 propriated to the railroad assistance fund from a city or  
33 county shall be used only as provided in section 327H.18 and  
34 within the city or county providing the money.

35 Sec. 10. Section 330.21, unnumbered paragraph 1, Code

1 1981 Supplement, is amended to read as follows:

2 The commission has all of the powers in relation to airports  
3 granted to cities and counties under ~~chapter-331-and-the~~  
4 ~~Constitution-of-the-state-of-Iowa~~ state law, except powers  
5 to sell the airport. The commission shall annually certify  
6 the amount of tax within the limitations of ~~chapter-331~~ state  
7 law to be levied for airport purposes, and upon certification  
8 the governing body may include all or a portion of the amount  
9 in its budget.

10 Sec. 11. Section 345.1, subsections 1 and 9, Code 1981  
11 Supplement, are amended to read as follows:

12 1. Except as otherwise provided by state law, the board  
13 of supervisors shall not expend over ten thousand dollars  
14 for the construction, reconstruction, remodeling, or relocation  
15 of a county building or facility, or the purchase of real  
16 property for county purposes until a majority of the qualified  
17 electors of the county voting on the proposition has approved  
18 the expenditure and any necessary tax levy for it at a general  
19 or special election. However, if bonds are to be issued to  
20 pay all or a part of the expenditure, and the county complies  
21 with part 3 or part 4 of division IV of chapter 331, this  
22 section is not applicable.

23 9. Notice of an election under this section shall be  
24 published as provided in section ~~331-306~~ 331.305 and shall  
25 state the whole question to be voted upon, including but not  
26 limited to the amount to be raised and the rate of tax to  
27 be levied.

28 Sec. 12. Chapter 347A, Code 1981, is amended by adding  
29 the following new section:

30 NEW SECTION. TAX FOR MAINTENANCE AND OPERATION. If in  
31 any year, after payment of the accruing interest on and  
32 principal due of revenue bonds issued under chapter 331,  
33 division IV, part 4, and payable from the revenues derived  
34 from the operation of the county hospital, there is a balance  
35 of such revenues insufficient to pay the expenses of operation

1 and maintenance of the hospital, the board of hospital trustees  
2 shall certify that fact as soon as ascertained to the board  
3 of supervisors of the county, and the board of supervisors  
4 shall make the amount of the deficiency for paying the expenses  
5 of operation and maintenance of the hospital available from  
6 other county funds or shall levy a tax not to exceed one  
7 dollar and eight cents per thousand dollars of assessed value  
8 in any one year on all the taxable property in the county  
9 in an amount sufficient for that purpose. However, general  
10 county funds or the proceeds of taxes shall not be used or  
11 applied to the payment of the interest on or principal of  
12 revenue bonds issued under chapter 331, division IV, part  
13 4, but general county funds or proceeds of taxes may only  
14 be used and applied to pay expenses of operation and  
15 maintenance of the hospital which cannot be paid from available  
16 revenue derived from its operation.

17 Sec. 13. Section 358B.13, Code 1981 Supplement, is amended  
18 to read as follows:

19 358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The  
20 maintenance of a county library shall be on a proportionate  
21 population basis whereby each taxing unit shall bear its share  
22 in proportion to its population as compared to the whole  
23 population of the county library district. The board of  
24 library trustees shall on or before January 10 of each year  
25 make an estimate of the amount it deems necessary for the  
26 maintenance of the county library and shall transmit the  
27 estimate in dollars to the boards of supervisors and to the  
28 city councils within the district. The entire rural area  
29 of each county in the library district shall be considered  
30 as a separate taxing unit. Each city which is a part of the  
31 county library district shall be considered as a separate  
32 taxing unit. The board of supervisors of each county and  
33 the council of each city composing a county library district  
34 shall make the necessary levies for library maintenance  
35 purposes, but the county levy is subject to the levy limit

1 in section 331.421, subsection 9.

2 Sec. 14. Section 384.12, subsection 15, Code 1981  
3 Supplement, is amended to read as follows:

4 15. If a city has joined with the county to form an  
5 authority for a joint county-city building, as provided in  
6 section ~~346.26~~ 346.27, and has entered into a lease with the  
7 authority, a tax sufficient to pay the annual rent payable  
8 under the lease.

9 Sec. 15. Section 384.51, unnumbered paragraph 2, Code  
10 1981, is amended to read as follows:

11 After adopting the resolution of necessity, the clerk shall  
12 certify to the county ~~auditor~~ treasurer of each county in  
13 which the city is located, a copy of the resolution of  
14 necessity, the plat and the schedule of assessments. In  
15 counties in which taxes are collected in two or more places,  
16 the resolution of necessity, the plat and the schedule of  
17 assessments shall be certified to the office of county ~~auditor~~  
18 treasurer where the special assessments are collected. The  
19 county ~~auditor~~ treasurer shall preserve ~~such~~ the resolution,  
20 plat and schedule as a part of the records of ~~his-or-her~~ the  
21 office until the city certifies the final assessment schedule  
22 as provided in section 384.60 or certifies that the public  
23 improvement has been abandoned.

24 Sec. 16. Section 384.60, subsection 5 and unnumbered para-  
25 graph 2, Code 1981, are amended to read as follows:

26 5. Direct the clerk to certify the final schedule to the  
27 ~~auditor~~ treasurer of the county or counties in which the  
28 assessed property is located, and to publish notice ~~thereof~~  
29 of the schedule once each week for two consecutive weeks in  
30 the manner provided in section 362.3, the first publication  
31 of which shall be not more than fifteen days from the date  
32 of filing of the final schedule. On or before the second  
33 publication of the notice, the clerk shall send by certified  
34 mail to each property owner whose property is subject to  
35 assessment for the improvement, as shown by the records in

1 the office of the county auditor, a copy of the notice. ~~Sueh~~  
2 The notice shall also include a statement in substance that  
3 assessments may be paid in full or in part without interest  
4 within thirty days after the date of certification, and  
5 thereafter all unpaid special assessments bear interest at  
6 the rate specified by the board, but not exceeding that  
7 permitted by chapter 74A, computed to the December 1 next  
8 following the due dates of the respective installments, and  
9 each installment will be delinquent on September 30 following  
10 its due date, and will draw additionally the same delinquent  
11 interest and the same penalties as ordinary taxes. ~~Sueh~~ The  
12 notice shall also state substantially that property owners  
13 may elect to pay any installment semiannually in advance.  
14 If a property is shown by the records to be in the name of  
15 more than one owner at the same mailing address, a single  
16 notice may be mailed to all owners at that address. Failure  
17 to receive a mailed notice is not a defense to the special  
18 assessment.

19 The county ~~auditor~~ treasurer shall place on the tax list  
20 the amounts to be assessed against each lot within the  
21 assessment district, as certified.

22 Sec. 17. Section 384.62, subsection 3, Code 1981, is  
23 amended to read as follows:

24 3. After the assessments for the public improvement have  
25 been levied and the special assessment schedule has been filed  
26 with the county ~~auditor~~ treasurer, the county ~~auditor~~ treasurer  
27 shall indicate on the tax rolls those assessments subject  
28 to deferment under this section.

29 Sec. 18. Section 384.63, Code 1981, is amended to read  
30 as follows:

31 384.63 INSUFFICIENCY--CERTIFICATION TO COUNTY ~~AUDITOR~~  
32 TREASURER--DEFICIENCY ASSESSMENT. If the special assessment  
33 which may be levied against a lot is insufficient to pay its  
34 proportion of the cost of the improvement, or if no special  
35 assessment may be levied against a lot, the deficiency shall

1 be paid from the city fund or funds designated by the council.  
2 The council shall, by resolution, provide that the  
3 deficiencies for the lots specially benefited by a public  
4 improvement shall be certified to the county ~~auditor~~ treasurer,  
5 who shall record them in a separate book entitled "Special  
6 Assessment Deficiencies", and to the appropriate city official  
7 charged with the responsibility of issuing building permits,  
8 who shall notify the council when a private improvement is  
9 subsequently constructed on any lot subject to a deficiency.  
10 Certification to the county auditor treasurer shall include  
11 a legal description of each lot. The council shall establish  
12 by ordinance a period of amortization for a public improvement  
13 for which there are deficiencies, based upon the useful life  
14 of the public improvement, but not to exceed ten years.  
15 Deficiencies may be assessed only during the period of  
16 amortization, which shall also be certified to the county  
17 ~~auditor~~ treasurer and the city official charged with the  
18 responsibility of issuing building permits. Certification  
19 to the county ~~auditor~~ treasurer shall include a legal  
20 description of each lot. When a private improvement is  
21 constructed on a lot subject to a deficiency, during the  
22 period of amortization, the council shall, by resolution,  
23 assess a pro rata portion of the deficiency on that lot, in  
24 the same proportion to the total deficiency on that lot as  
25 the number of full calendar years remaining in the period  
26 of amortization is to the total number of years in the period  
27 of amortization, subject to the twenty-five percent limitation  
28 of section 384.62. A deficiency assessment becomes a lien  
29 on the property and is payable in the same manner, and subject  
30 to the same interest and penalties as the other special  
31 assessments. The council shall direct the clerk to certify  
32 a deficiency assessment to the county ~~auditor~~ treasurer, and  
33 to send a notice of the deficiency assessment by certified  
34 mail to each owner, as provided in section 384.60, subsection  
35 5, ~~of this division~~; but publication of the notice is not

1 required. An owner may appeal from the amount of the  
2 assessment within thirty days of the date notice is mailed.  
3 County officials shall collect a deficiency assessment,  
4 commencing in the year following the assessment, in the manner  
5 provided for the collection of other special assessments.  
6 Upon collection, the county ~~auditor~~ treasurer shall make the  
7 appropriate credit entries in the "Special Assessment  
8 Deficiencies" book, and shall credit the amounts collected  
9 as provided for other special assessments on the same public  
10 improvement, or to the city, to the extent that the deficiency  
11 has been previously paid from other city funds.

12 Sec. 19. Section 384.74, unnumbered paragraph 1, Code  
13 1981, is amended to read as follows:

14 When, in making a special assessment, any property is  
15 assessed too little or too much, the assessment may be  
16 corrected and a reassessment and relevy made in conformity  
17 with the correction, and a tax collected in excess of the  
18 proper amount must be refunded to the person paying ~~the same~~  
19 it. Corrected assessments are a lien on the lots the same  
20 as the original ~~assessment~~ assessments, must be certified  
21 by the clerk to the county ~~auditor~~ treasurer in the same  
22 manner, and must so far as practicable, be collected in the  
23 same installments, draw interest at the same rate, and be  
24 enforced in the same manner as the original assessment.

25 Sec. 20. Section 427B.1, Code 1981, is amended to read  
26 as follows:

27 427B.1 ACTUAL VALUE ADDED EXEMPTION FROM TAX--PUBLIC  
28 HEARING. A city council, ~~by ordinance~~, or a county board  
29 of supervisors as authorized by section 427B.2, ~~by resolution~~,  
30 may provide by ordinance for a partial exemption from property  
31 taxation of the actual value added to industrial real estate  
32 by the new construction of industrial real estate and the  
33 acquisition of or improvement to machinery and equipment  
34 assessed as real estate pursuant to section 427A.1, subsection  
35 1, paragraph "e". New construction means new buildings and

1 structures and includes new buildings and structures which  
2 are constructed as additions to existing buildings and  
3 structures. New construction does not include reconstruction  
4 of an existing building or structure which does not constitute  
5 complete replacement of an existing building or structure  
6 or refitting of an existing building or structure, unless  
7 the reconstruction of an existing building or structure is  
8 required due to economic obsolescence and the reconstruction  
9 is necessary to implement recognized industry standards for  
10 the manufacturing and processing of specific products and  
11 the reconstruction is required for the owner of the building  
12 or structure to continue to competitively manufacture or  
13 process those products which determination shall receive prior  
14 approval from the city council of the city or the board of  
15 supervisors of a the county upon the recommendation of the  
16 Iowa development commission. The exemption shall also apply  
17 to new machinery and equipment assessed as real estate pursuant  
18 to section 427A.1, subsection 1, paragraph "e", unless the  
19 machinery or equipment is part of the normal replacement or  
20 operating process to maintain or expand the existing  
21 operational status.

22 The ordinance ~~or resolution~~ may be enacted not less than  
23 thirty days after ~~holding~~ a public hearing is held in  
24 accordance with section 358A.6 in the case of a county, or  
25 section 362.3 in the case of a city. The ordinance ~~or~~  
26 ~~resolution~~ shall designate the length of time the partial  
27 exemption shall be available and may provide for an exemption  
28 schedule in lieu of that provided in section 427B.3. However,  
29 an alternative exemption schedule adopted shall not provide  
30 for a larger tax exemption in a particular year than is  
31 provided for that year in the schedule contained in section  
32 427B.3.

33 Sec. 21. Section 427B.2, subsection 1, Code 1981, is  
34 amended to read as follows:

35 1. The board of supervisors of a county which has appointed

1 a county zoning commission and provided for county zoning  
2 under ~~the provisions of~~ chapter 358A may, ~~by resolution,~~  
3 provide for a partial exemption from property taxation of  
4 the actual value added to industrial real estate as provided  
5 under section 427B.1.

6 Sec. 22. Section 427B.2, subsection 2, unnumbered para-  
7 graph 1, Code 1981, is amended to read as follows:

8 The board of supervisors of a county which has not appointed  
9 a zoning commission may, ~~by resolution,~~ provide for a partial  
10 exemption from property taxation of the actual value added  
11 to industrial real estate as provided under section 427B.1  
12 in the following areas:

13 Sec. 23. Section 427B.2, subsection 3, Code 1981, is  
14 amended to read as follows:

15 3. The board of supervisors of a county which has not  
16 appointed a zoning commission may, ~~by resolution,~~ provide  
17 for a partial exemption from property taxation of the actual  
18 value added to industrial real estate as provided under section  
19 427B.1 in an area where the partial exemption could not  
20 otherwise be granted under this chapter where the actual value  
21 added is to industrial real estate existing on July 1, 1979.

22 Sec. 24. Section 427B.4, unnumbered paragraph 2, Code  
23 1981, is amended to read as follows:

24 A person may submit a proposal to the city council of the  
25 city or the board of supervisors of a county to receive prior  
26 approval for eligibility for a tax exemption on new  
27 construction. The city council, ~~by ordinance,~~ or the board  
28 of supervisors, by ~~resolution~~ ordinance, may give its prior  
29 approval of a tax exemption for new construction if the new  
30 construction is in conformance with the zoning plans for the  
31 city or county. The prior approval shall also be subject  
32 to the hearing requirements of section 427B.1. ~~Such prior~~  
33 Prior approval shall does not entitle the owner to exemption  
34 from taxation until the new construction has been completed  
35 and found to be qualified real estate. However, if the tax

1 exemption for new construction is not approved, the person  
2 may submit an amended proposal to the city council or board  
3 of supervisors to approve or reject.

4 Sec. 25. Section 446.29, Code 1981, is amended to read  
5 as follows:

6 446.29 CERTIFICATE OF PURCHASE. The treasurer shall  
7 prepare, sign, and deliver to the purchaser of any real estate  
8 sold for the nonpayment of taxes a certificate of purchase,  
9 describing it as shown in the record of sales, giving the  
10 part of each tract or lot sold, the amount of each kind of  
11 tax, interest, and costs for each tract or lot as described  
12 in ~~such~~ the record, and that payment has been made ~~therefor~~.  
13 Not more than one ~~such~~ parcel or description shall be entered  
14 upon each certificate of purchase. ~~The treasurer shall receive~~  
15 ~~one dollar for each certificate of purchase.~~

16 Sec. 26. Section 805.8, subsection 1, Code 1981, is amended  
17 to read as follows:

18 1. APPLICATION. Except as otherwise indicated, violations  
19 of sections of the Code specified in this section ~~shall be~~  
20 are scheduled violations, and the scheduled fine for each  
21 of those violations ~~shall be~~ is as provided in this section,  
22 whether the violation is of state law or of county ~~resolution~~  
23 or city ordinance.

24 Sec. 27. Section 805.9, subsection 6, Code 1981, is amended  
25 to read as follows:

26 6. The five dollars in costs imposed by this section ~~shall~~  
27 be are the total costs collectible from any defendant upon  
28 either an admission of a violation without hearing, or upon  
29 a hearing pursuant to subsection 4. Fees shall not be imposed  
30 upon or collected from any defendant for the purposes specified  
31 in section ~~606-15~~ 331.705, subsection ~~9, -10 or 20~~ 1, para-  
32 graph i, j, or t.

33 Sec. 28. Section 805.11, unnumbered paragraph 2, Code  
34 1981, is amended to read as follows:

35 Upon the conviction of a defendant of a violation specified

1 in section 805.8 or 805.10, fees shall not be imposed or  
2 collected for the purposes specified in section ~~606-15~~ 331.705,  
3 subsection ~~97-10-01-20~~ 1, paragraph i, j, or t.

4 Sec. 29. Section 331.203, subsection 2, Code 1981  
5 Supplement, is amended to read as follows:

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

13 Sec. 30. Section 331.204, subsection 2, Code 1981  
14 Supplement, is amended to read as follows:

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

21 Sec. 31. Section 331.207, subsection 4, Code 1981  
22 Supplement, is amended to read as follows:

23 4. If the plan adopted by a plurality of the ballots cast  
24 in the special election is not the supervisor representation  
25 plan currently in effect in the county, the terms of the  
26 county supervisors serving at the time of the special elec-  
27 tion shall continue until the ~~second~~ first day in January  
28 which is not a Sunday or holiday following the next general  
29 election, at which time the terms of the members shall expire  
30 and the terms of the members elected under the requirements  
31 of the new supervisor representation plan at the general  
32 election as specified in section 331.208, 331.209 or 331.210  
33 shall commence.

34 Sec. 32. Section 331.209, subsection 1, Code 1981  
35 Supplement, is amended to read as follows:

1 1. Before ~~November~~ March 1 of the election year following  
2 the nonelection year following each federal decennial census  
3 the board shall divide the county into a number of supervisor  
4 districts corresponding to the number of supervisors in the  
5 county. However, if the plan is selected pursuant to section  
6 331.207, the board shall divide the county before March 15  
7 of the election year. The supervisor districts shall be  
8 drawn, to the extent applicable, in compliance with the  
9 redistricting standards provided for legislative and  
10 congressional districts in section 42.4. If more than one  
11 incumbent supervisor resides in the same supervisor district  
12 after the districts have been redrawn following the federal  
13 decennial census, the terms of office of those supervisors  
14 shall expire on the ~~second~~ first day of January that is not  
15 a Sunday or a holiday following the next general election.

16 Sec. 33. Section 331.213, subsection 1, Code 1981  
17 Supplement, is amended to read as follows:

18 1. The board shall hold its first meeting of each year  
19 on the ~~second~~ first day in January which is not a Saturday,  
20 Sunday, or holiday and shall hold all subsequent meetings  
21 of the year as scheduled by the board. All meetings of the  
22 board shall be scheduled and conducted in compliance with  
23 chapter 28A.

24 Sec. 34. Section 331.303, subsection 5, Code 1981  
25 Supplement, is amended to read as follows:

26 5. Proceed upon a petition to establish an official county  
27 fair and pay tax funds to it in accordance with section 174.10,  
28 subsection 2, and section ~~174.13~~ 331.422, subsection 2 7.

29 Sec. 35. Section 331.324, subsection 5, Code 1981  
30 Supplement, is amended to read as follows:

31 5. If the liability of a ~~board~~ county officer or employee  
32 in the performance of official duties is not fully indemnified  
33 by insurance, the board shall pay a loss for which the officer  
34 or employee is found liable beyond the amount of insurance,  
35 and may compromise and settle any such claim.

1 Sec. 36. Section 331.383, Code 1981 Supplement, is amended  
2 to read as follows:

3 331.383 DUTIES AND POWERS RELATING TO ELECTIONS. The  
4 board shall ensure that the county commissioner of elections  
5 conducts primary, general, city, school and special elections  
6 in accordance with applicable state law. The board shall  
7 canvass elections in accordance with sections 43.49 to 43.51,  
8 43.60 to 43.62, 46.24, 50.13, 50.24 to 50.29, 50.44 to 50.47,  
9 275.25, 277.20, 280A.39, 376.1, 376.7, and 376.9. The board  
10 shall prepare and deliver a list of persons nominated in  
11 accordance with section 43.55, provide for a recount in  
12 accordance with ~~sections 43.56 through 43.58~~ Acts of the  
13 Sixty-ninth General Assembly, 1981 Session, chapter 34, section  
14 34, provide for election precincts in accordance with sec-  
15 tions 49.3, 49.4, 49.6 to 49.8 and 49.11, pay election costs  
16 as provided in section 47.3, participate in election con-  
17 tests as provided in sections 62.1 and 62.9, and perform other  
18 election duties required by state law. The board may authorize  
19 additional precinct election officials as provided in section  
20 51.1, provide for the use of a voting machine or electronic  
21 voting system as provided in sections 52.2, 52.3, 52.8 and  
22 52.34, and exercise other election powers as provided by state  
23 law.

24 Sec. 37. Section 331.421, subsection 1, Code 1981  
25 Supplement, is amended to read as follows:

26 1. For bonds issued as a result of an election under  
27 chapter 37, not to exceed one dollar and eighty eight cents  
28 per thousand dollars.

29 Sec. 38. Section 331.421, subsection 2, Code 1981  
30 Supplement, is amended to read as follows:

31 2. For the debt service fund established in section  
32 331.428, an amount sufficient to retire outstanding debt as  
33 provided in section 76.2 subject to specific applicable levy  
34 limitations ~~in this part~~.

35 Sec. 39. Section 331.421, Code 1981 Supplement, is amended

1 by adding the following new subsection after subsection 6  
2 and renumbering the remaining subsections:

3 NEW SUBSECTION. A tax as provided in section 303B.9 for  
4 support of the regional library.

5 Sec. 40. Section 331.422, subsection 10, Code 1981  
6 Supplement, is amended to read as follows:

7 10. For the veteran affairs fund, to be controlled jointly  
8 by the board and the county commission of veteran affairs  
9 as provided in chapter 250, for the benefit of, and to pay  
10 the funeral expenses of honorably discharged, indigent men  
11 and women of the United States in any war including World  
12 War I at any time between April 6, 1917, and November 11,  
13 1918, both dates inclusive, World War II at any time between  
14 December 7, 1941, and December 31, 1946, both dates inclu-  
15 sive, the Korean Conflict at any time between June 25, 1950,  
16 and January 31, 1955, both dates inclusive, and the Vietnam  
17 Conflict at any time between August 5, 1964, and May 7, 1975,  
18 both dates inclusive, and their indigent ~~wives~~-~~widows~~ spouses,  
19 surviving spouses, and minor children having a legal residence  
20 in the county, not to exceed twenty-seven cents per thousand  
21 dollars.

22 Sec. 41. Section 331.422, subsection 23, Code 1981  
23 Supplement, is amended to read as follows:

24 23. For additional ordinary county revenue in a county  
25 with a population of thirty-five thousand or more but not  
26 more than fifty-five thousand, and with a federal ordnance  
27 plant, not to exceed fifty-four cents per thousand dollars  
28 and subject to the approval of the state comptroller.

29 Sec. 42. Section 331.423, unnumbered paragraph 1, Code  
30 1981 Supplement, is amended to read as follows:

31 A county may exceed a tax levy limit contained in section  
32 331.421, subsection ~~13~~ 16, or section 331.422, subsections  
33 ~~23-24~~, or 25, if the proposition to authorize an enumerated  
34 levy limit rate to be exceeded has been submitted at a special  
35 levy election and received a majority of the votes cast on

1 the proposition. A special levy election is subject to the  
2 following:

3 Sec. 43. Section 331.424, subsection 3, paragraphs l,  
4 m, and s, Code 1981 Supplement, are amended to read as follows:

5 1. For compensation and necessary travel expenses of the  
6 weed commissioner and deputies and for labor and equipment  
7 necessary for the performance of the weed commissioner's  
8 duties in lieu of payment from the weed eradication and  
9 equipment fund.

10 m. To the railroad assistance fund established under sec-  
11 tion 327H.18:

12 (1) With approval of the state department of  
13 transportation, an amount ~~not-to-exceed-the-amount-of-property~~  
14 ~~taxes-levied-against-railroad-property-within-the-county,~~  
15 to be used for conservation, restoration, or improvement of  
16 railroad branch lines within the county and in accordance  
17 with chapter 327H. The county may receive reimbursement under  
18 section 327H.20.

19 (2) Subject to the limitation in ~~subparagraph-(1)~~ chapter  
20 327H, to provide financial assistance to railroads pursuant  
21 to an agreement with the state department of transportation,  
22 shippers, a railroad corporation, a city, or another county,  
23 the agreement to be administered by the state department of  
24 transportation, or to establish an escrow fund as collateral  
25 for a loan for railroad improvement, the loan proceeds to  
26 be credited to the railroad assistance fund.

27 s. To the domestic animal fund in accordance with section  
28 ~~352-6~~ 331.425, subsection 9.

29 Sec. 44. Section 331.441, subsection 2, paragraph b,  
30 subparagraph (3), Code 1981 Supplement, is amended by striking  
31 the subparagraph.

32 Sec. 45. Section 331.441, subsection 2, paragraph c,  
33 subparagraph (1), Code 1981 Supplement, is amended to read  
34 as follows:

35 (1) A memorial building or monument to commemorate the

1 service rendered by soldiers, sailors, and marines of the  
2 United States, including the acquisition of ground and the  
3 purchase, erection, construction, reconstruction, and equipment  
4 of the building or monument, subject to the levy limit in  
5 section ~~331.422~~ 331.421, subsection 3 1, and to be managed  
6 by a commission as provided in chapter 37. The election on  
7 the proposition to issue bonds for this purpose may be effected  
8 under sections 37.2 through 37.4 or section 331.442; after  
9 the election, the county shall take additional actions required  
10 to issue the bonds pursuant to this part.

11 Sec. 46. Section 331.441, subsection 2, paragraph c, Code  
12 1981 Supplement, is amended by adding the following new  
13 subparagraph after subparagraph (2) and renumbering the  
14 remaining subparagraphs:

15 (3) The building and maintenance of a bridge over state  
16 boundary line streams, subject to the levy limit in section  
17 331.422, subsection 14. The board shall submit a proposition  
18 under this subparagraph to an election upon receipt of a  
19 petition which is valid under section 331.306.

20 Sec. 47. Section 331.442, subsection 2, Code 1981  
21 Supplement, is amended to read as follows:

22 2. Before the board may institute proceedings for the  
23 issuance of bonds for a general county purpose, it shall call  
24 a county special election to vote upon the question of issuing  
25 the bonds. At the election the proposition shall be submitted  
26 in the following form:

27 "Shall the county of ....., state  
28 ~~{insert-the-name-of-the-county}~~  
29 of Iowa, be authorized to \_\_\_\_\_ at a total  
30 (state purpose of project)  
31 cost not exceeding \$ \_\_\_\_\_ and issue its general obligation  
32 bonds in an amount not exceeding ~~the-amount-of~~ \$.....  
33 for ~~the~~ that purpose of-.....?"

34 Sec. 48. Section 331.447, subsection 1, paragraph b, Code  
35 1981 Supplement, is amended to read as follows:

1 b. The amount estimated and certified to apply on princi-  
2 pal and interest for any one year may only exceed the statutory  
3 rate of levy limit, if any, by the amount that the qualified  
4 electors of the county have approved at a special election,  
5 which may be held at the same time as the general election  
6 and may be included in the proposition authorizing the issuance  
7 of bonds, if an election on the proposition is necessary,  
8 or may be submitted as a separate proposition at the same  
9 election or at a different election. Notice of the election  
10 shall be given as specified in section 331.305. ~~The~~ If the  
11 proposition submitted-to-the-voters includes issuing bonds  
12 and increasing the levy limit, it shall be in substantially  
13 the following form:

14 "Shall the county of \_\_\_\_\_, state of Iowa, be  
15 authorized to \_\_\_\_\_ at a total cost  
16 \_\_\_\_\_  
17 (here state purpose of project)  
18 not exceeding \$ \_\_\_\_\_ and issue its general  
19 obligation bonds in an amount not exceeding \$ \_\_\_\_\_  
20 for that purpose, and be authorized to levy annually a tax  
21 exceeding-~~(here-set-out-the-maximum-rate-limit)~~-but not  
22 exceeding \_\_\_\_\_ dollars and \_\_\_\_\_  
23 cents per thousand dollars of the assessed value of the tax-  
24 able property within the county to pay the principal of and in-  
25 terest on ~~bonded-indebtedness-of-the-county-for-the-purpose-of~~  
26 ~~it-being-understood-that-the-approval-of-this-proposition~~  
27 ~~does-not-limit-the-source-of-payment-of-the-bonds-and-interest~~  
28 ~~but-only-operates-to-restrict-the-amount-of-bonds-which-may-be~~  
29 issued the bonds?"

30 If the proposition includes only increasing the levy limit  
31 it shall be in substantially the following form:

32 "Shall the county of \_\_\_\_\_, state of Iowa, be au-  
33 thorized to levy annually a tax not exceeding \_\_\_\_\_ dol-  
34 lars and \_\_\_\_\_ cents per thousand dollars of the assessed  
35 value of the taxable property within the county to pay principal

1 and interest on the bonded indebtedness of the county for the  
2 purpose of \_\_\_\_\_?"

3 Sec. 49. Section 331.461, unnumbered paragraph 1, Code  
4 1981 Supplement, is amended to read as follows:

5 As used in this ~~section~~ part, unless the context otherwise  
6 requires:

7 Sec. 50. Section 331.463, subsection 3, Code 1981  
8 Supplement, is amended to read as follows:

9 3. The board may contract to pay not to exceed ~~ninety~~  
10 ninety-five percent of the engineer's estimated value of the  
11 acceptable work completed during the month to the contractor  
12 at the end of each month for work, material, or services.  
13 Payment may be made in warrants drawn on any fund from which  
14 payment for the work may be made. If such funds are depleted,  
15 anticipatory warrants may be issued bearing a rate of interest  
16 not exceeding that permitted by chapter 74A even if a  
17 collection of taxes or special assessments or income from  
18 the sale of bonds which have been authorized and are applicable  
19 to the public improvement takes place after the fiscal year  
20 in which the warrants are issued. If the board arranges for  
21 the private sale of anticipatory warrants, they may be sold  
22 and the proceeds used to pay the contractor. The warrants  
23 may also be used to pay other persons furnishing services  
24 constituting a part of the cost of the public improvement.

25 Sec. 51. Section 331.502, subsection 40, Code 1981  
26 Supplement, is amended by striking the subsection.

27 Sec. 52. Section 331.502, subsection 45, Code 1981  
28 Supplement, is amended to read as follows:

29 45. Pay claims for court-related fees claimed within five  
30 years as provided in section ~~606-18~~ 331.705, subsection 4.

31 Sec. 53. Section 331.507, subsection 2, paragraphs b and  
32 c, Code 1981 Supplement, are amended by striking the  
33 paragraphs.

34 Sec. 54. Section 331.552, Code 1981 Supplement, is amended  
35 by adding the following new subsection after subsection 24

1 and renumbering the remaining subsections:

2 NEW SUBSECTION. Collect a fee of three dollars for is-  
3 suing a certificate for land sold for nonpayment of taxes  
4 or a certificate of redemption of land sold for taxes.

5 Sec. 55. Section 331.552, subsection 28, Code 1981  
6 Supplement, is amended to read as follows:

7 28. Carry out duties relating to the collection of a tax  
8 for the maintenance of property received as a gift as provided  
9 in section ~~565-10~~ 331.421, subsection 14.

10 Sec. 56. Section 331.559, subsection 7, Code 1981  
11 Supplement, is amended to read as follows:

12 7. Collect the costs assessed against a property owner  
13 for the destruction or eradication of weeds as provided in  
14 ~~sections-317-20-and~~ section 317.21.

15 Sec. 57. Section 331.602, subsection 34, Code 1981  
16 Supplement, is amended to read as follows:

17 34. Carry out duties relating to the filing of ~~financial~~  
18 financing statements or instruments as provided in sections  
19 554.9401 through 554.9408.

20 Sec. 58. Section 331.702, subsection 58, Code 1981  
21 Supplement, is amended by striking the subsection.

22 Sec. 59. Section 331.756, subsection 64, Code 1981  
23 Supplement, is amended by striking the subsection.

24 Sec. 60. Section 331.905, subsection 2, Code 1981  
25 Supplement, is amended to read as follows:

26 2. A member of the county compensation board selected  
27 to represent the general public pursuant to subsection 1,  
28 ~~paragraphs~~ paragraph "c", "d", and or "e", shall not be an  
29 employee or officer of the state government, or a political  
30 subdivision of the state, or related within the third degree  
31 of consanguinity to a state or local governmental employee  
32 or officer.

33 Sec. 61. Sections 164.23, 309.84, 330.16, and 444.13,  
34 Code 1981, are repealed.

35 EXPLANATION

1 This bill makes corrective amendments and other adjustments  
2 relating to the county home rule bill passed as S.F. 130 in  
3 1981 and now codified in the Code 1981 Supplement.

4 Many sections correct mistaken references, often to sections  
5 repealed or rewritten by S.F. 130 or other 1981 Acts, or  
6 correct grammatical or typographical errors. Included in  
7 this category are sections 1, 4 through 8, 10, 11 (subsection  
8 9), 14, 27 through 38, 40, 42, 43 (paragraphs m and s), 45,  
9 49 through 52, and 55 through 60.

10 Sections 2 and 3 apply to sections in chapter 37, which  
11 chapter authorizes both cities and counties to build veterans'  
12 memorials. The changes were needed to assure that cities  
13 as well as counties may issue tax anticipatory warrants for  
14 these purposes. Section 13 is needed to assure that cities  
15 are not subject to county levy limits for maintenance of a  
16 county library.

17 Section 9 adds back into chapter 327H new material from  
18 another 1981 Act which was lost by S.F. 130's repeal of section  
19 327H.23.

20 Sections 11 (subsection 1), 47, and 48 provide that a  
21 county is not required to have two separate elections for  
22 an expenditure which is to be funded by bonds and for the  
23 bonds, but the proposition submitted to the electors must  
24 indicate both the total expenditure and the amount to be  
25 funded by bonds. Section 45 provides that separate bond  
26 elections are not required under chapter 37 and S.F. 130's  
27 bond provisions.

28 Section 12 replaces a certified levy for county hospitals  
29 which was repealed but is not included in the specific lists  
30 of levies authorized to be made by the board of supervisors.  
31 This levy is certified by the hospital board of trustees.

32 Sections 15 through 19, 53, and 54 are needed to complete  
33 the shift of certain duties relating to tax assessments and  
34 redemptions from the county auditor to the county treasurer.  
35 This shift was made in S.F. 130 but some sections were not

1 discovered until later.

2 Sections 20 through 24 require counties to establish  
3 property tax exemptions by ordinance now that they have  
4 ordinance-making powers. Section 26 also provides for county  
5 ordinances.

6 Section 25 removes a conflict between the Code and S.F.  
7 130 in the amount of certain fees.

8 Section 32 changes the date for redistricting counties  
9 to March 1 so that it follows rather than precedes city  
10 reprecincting.

11 Section 39 adds a tax presently in the Code to the list  
12 of tax levies referenced in S.F. 130.

13 Sections 41 and 43 (paragraph 1) add limiting language  
14 which was omitted from S.F. 130.

15 Sections 44 and 46 transfer a bond purpose from the list  
16 of these which do not require an election to the list of those  
17 which do, since the Code prior to S.F. 130 required an elec-  
18 tion for this purpose.

19 Many sections in this bill will require change or become  
20 moot if the proposal of the county finance committee is passed,  
21 because it replaces all the levy and fund sections in S.F.  
22 130. However, the amendments in this bill are needed until  
23 that proposal is passed, and generally will simply be repealed  
24 at that time. Sections subject to repeal or amendment after  
25 the passage of the county finance bill include sections 2  
26 through 6, 11, 13, 34, 37 through 43, and 55.

27 Section 61 repeals sections which should have been repealed  
28 in S.F. 130.

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HOUSE FILE 2387

H 5309

1 Amend House File 2387 as follows:

2 1. Page 4, by inserting after line 9 the following:

3 "Sec. \_\_\_\_ . Section 330A.15, Code 1981, is amended  
4 to read as follows:

5 330A.15 TAX FOR PURPOSES OF AN AUTHORITY. The  
6 governing body of a municipality after joining an  
7 authority and after determination by the authority  
8 pursuant to planning studies may by ordinance after  
9 an election provide for the assessment of an annual  
10 levy not to exceed twenty-seven cents per one thousand  
11 dollars of assessed value upon all the taxable property  
12 in ~~sueh~~ the municipality for a period not to exceed  
13 forty years as ~~shall-be~~ agreed by the member  
14 municipalities or for such longer time as any revenue  
15 bonds of an the authority ~~shall-be~~ are outstanding  
16 or until ~~sueh~~ the municipality withdraws from the  
17 authority, whichever is sooner. A county which is  
18 a member municipality may levy ~~sueh~~ the tax only upon  
19 the property in the unincorporated area of ~~sueh~~ the  
20 county. ~~Sueh~~ The tax may be levied in excess of any  
21 tax limitation imposed by statute. ~~Sueh~~ An ordinance  
22 enacted after the effective date of this Act shall  
23 be enacted only after ~~publication-of-notice-and-hearing~~  
24 ~~in-the-manner-prescribed-in-section-330A-6-~~ an election  
25 in which the question has been submitted to the voters  
26 of the city or county, as applicable, in the same  
27 manner as if it were a question on the issuance of  
28 general corporate purpose or general county purpose  
29 bonds under section 384.26, subsections 2 through  
30 4, or 331.442, subsections 2 through 4, as applicable,  
31 except that the question shall be in substantially  
32 the following form:

33 "Shall the city (or county) of \_\_\_\_\_,  
34 \_\_\_\_\_ (name)  
35 state of Iowa, be authorized to levy a tax for the  
36 purpose of the airport authority of which the city  
37 (or county) is a member, at a rate of \_\_\_\_\_ for a  
38 \_\_\_\_\_ (rate)  
39 period of \_\_\_\_\_ years, the tax to be used for  
40 \_\_\_\_\_ (term)

41 the following purposes: (here list in general terms  
42 the purposes for which the tax will be used, including  
43 any proportionate part of the levy rate which will  
44 be used for the payment of the principal, interest,  
45 and redemption premium, if any, on bonds of the  
46 authority)?"

47 PARAGRAPH DIVIDED. Upon ~~sueh~~ enactment of an  
48 ordinance, a copy thereof shall be certified to the  
49 authority. An authority ~~shall-have-the-power-to~~ may  
50 enforce the collection of ~~sueh~~ the levy by mandamus

H-5309  
Page 2

1 or other appropriate remedy and ~~such~~ the levy shall  
2 be collected in the manner other taxes are collected  
3 and allocated and paid to the authority for the  
4 exclusive and proper use of the authority, including  
5 but not limited to the purchase of land, and the  
6 acquiring, establishing, constructing, enlarging,  
7 operating, and maintaining of aviation facilities.  
8 ~~In addition to the purposes listed above,~~ moneys in  
9 ~~said~~ the fund may be pledged to the payment of the  
10 principal, interest, and redemption premium, if any,  
11 on bonds of the authority. However, the tax moneys  
12 shall be used substantially as provided in the election  
13 which authorized their levy. Money paid to the  
14 authority pursuant to this section shall be deposited  
15 by the authority in a special trust fund to be called  
16 the "..... Authority Capital Reserve Fund".  
17 Member municipalities may, in addition, deposit money  
18 from current operating funds in the capital reserve  
19 fund pursuant to agreement for the purpose of providing  
20 initial funds to the authority to be used for funding  
21 studies, plans, and other expenses of an authority  
22 pending receipt of funds from the annual levy herein  
23 authorized. Any ~~such~~ money so deposited shall be  
24 considered a gift and is not repayable."  
25 2. Renumber sections and correct internal  
26 references as needed.

H-5309 FILED MARCH 3, 1982 BY SCHROEDER of Pottawattamie

*Revised not germane 3/9 (p. 717)*

HOUSE FILE 2387

H-5344

- 1 Amend House File 2387 as follows:
- 2 1. By striking page 13, line 34, through page
- 3 14, line 15.

H-5344 FILED MARCH 8, 1982 BY SWEARINGEN of Keokuk  
*Adopted 3/9 (p. 711)*

HOUSE FILE 2387

H-5348

- 1 Amend House File 2387 as follows:
- 2 1. Page 14, by inserting after line 28 the
- 3 following:
- 4 "Sec. \_\_\_\_ . Section 331.322, subsection 5, Code
- 5 1981 Supplement, is amended to read as follows:
- 6 5. Furnish offices within the county for the
- 7 sheriff, and at the county seat for the clerk,
- 8 recorder, treasurer, auditor, county attorney, county
- 9 surveyor or engineer, county assessor, and city
- 10 assessor. If the office of public defender is
- 11 established, the board shall furnish the public
- 12 defender's office as provided in section 331.776.
- 13 The board shall furnish the officers with fuel, lights
- 14 and office supplies. However, the board is not
- 15 required to furnish the county attorney or public
- 16 defender with law books. The board shall not furnish
- 17 an office also occupied by a practicing attorney to
- 18 any officer other than the county attorney or public
- 19 defender."
- 20 2. Renumber as necessary.

H-5348 FILED MARCH 8, 1982 BY PELTON of Clinton  
*Adopted 3/9 (p. 718)*

Sen. County Gov. 3/25 Do Pass 2/31 (p. 971)

HOUSE FILE 2387

County Government  
Briles, Chair  
Waldstein  
C. Miller

HOUSE FILE 2387

BY COMMITTEE ON COUNTY  
GOVERNMENT

(As Amended and Passed by the House)

Passed House, Date 3-9-82 (p. 718) Passed Senate, Date 4-7-82 (p. 1089)

Vote: Ayes 93 Nays 0 Vote: Ayes 44 Nays 0

Approved April 23, 1982

## A BILL FOR

1 An Act relating to county government by making amendments  
2 which are required for accuracy or to reconcile the  
3 county home rule Act and other laws or to implement the  
4 legislative intent of the county home rule Act.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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House Amendments \_\_\_\_\_

1 Section 1. Section 12.9, Code 1981, is amended to read  
2 as follows:

3 12.9 ANNUAL REPORT OF FILING FEES. The treasurer of state  
4 shall annually report to the governor and the general assembly  
5 the total amount of fees and costs received by the treasurer  
6 of state under section 602.55, subsection 1, and section  
7 ~~606-15~~ 331.705, subsection 1, paragraphs a through ad for  
8 the fiscal year ending June 30. The report shall be submitted  
9 within ninety days following the completion of the fiscal  
10 year.

11 Sec. 2. Section 37.28, Code 1981 Supplement, is amended  
12 to read as follows:

13 37.28 ANTICIPATORY WARRANTS. If the funds raised under  
14 this chapter and sections 331.421, subsection 1, and 331.422,  
15 subsection 3, are insufficient for any fiscal year to pay  
16 the principal and interest due in that year on any bonds  
17 issued for hospital purposes under section 37.6 and to pay  
18 the expenses of the operation and maintenance of the hospital  
19 and any other hospital expenses authorized by this chapter  
20 for the fiscal year, the commission may issue tax anticipatory  
21 warrants drawn on the funds to be raised ~~by the taxes levied~~  
22 ~~under sections 331.421, subsection 1, and 331.422, subsection~~  
23 3. The warrants shall be in denominations of one hundred,  
24 five hundred and one thousand dollars and shall draw interest  
25 at a rate not exceeding that permitted by chapter 74A. These  
26 warrants ~~shall~~ are not be a general obligation of any political  
27 subdivision which owns the hospital.

28 Sec. 3. Section 37.30, Code 1981 Supplement, is amended  
29 to read as follows:

30 37.30 REGISTRATION--CALL. All tax anticipatory warrants  
31 drawn under this chapter, shall be numbered consecutively,  
32 and be registered in the office of the treasurer of a political  
33 subdivision which owns the hospital and be subject to call  
34 in numerical order at any time when sufficient money derived  
35 from the tax levied under this chapter and sections 331.421,

1 subsection 1, and 331.422, subsection 3, is in the hands of  
2 the treasurer to retire any of the warrants together with  
3 accrued interest.

4 Sec. 4. Section 159.5, subsection 13, paragraph e, Code  
5 1981 Supplement, is amended to read as follows:

6 e. Certify indemnity claims to the boards of supervisors  
7 to compensate the owners of condemned swine from funds provided  
8 under section 331.421, subsection 5 6, following the general  
9 procedures for filing claims and paying indemnities as pro-  
10 vided in chapter 165.

11 Sec. 5. Section 174.13, subsection 2, Code 1981, is amended  
12 by striking the subsection.

13 Sec. 6. Section 225.21, Code 1981, is amended to read  
14 as follows:

15 225.21 VOUCHERS. The person making claim to ~~such~~  
16 compensation shall present to the court or judge an itemized  
17 sworn statement ~~thereof~~ of the claim, and when ~~such~~ the claim  
18 for compensation has been approved by the court or judge or  
19 clerk, ~~the same~~ it shall be filed in the office of the county  
20 auditor and shall be allowed by the board of supervisors and  
21 paid from the ~~state-institution~~ county mental health and  
22 institutions fund.

23 Sec. 7. Section 306.23, Code 1981, as amended by Acts  
24 of the Sixty-ninth General Assembly, 1981 Session, chapter  
25 98, section 1, is amended to read as follows:

26 306.23 NOTICE--PREFERENCE OF SALE. For the sale of unused  
27 right of way, except right of way under the jurisdiction of  
28 a county, notice of intention to sell the tract, parcel, or  
29 piece of land, or part thereof, must, not less than ten days  
30 prior to the sale, be sent by certified mail, by the agency  
31 in control of the land, to the last known address of the  
32 present owner of adjacent land from which the tract, parcel,  
33 piece of land, or part thereof, was originally bought or  
34 condemned for highway purposes, and if located in a city,  
35 to the mayor. The notice shall give an opportunity to the

1 present owner of adjacent property to be heard and make offers  
2 for the tract, parcel, or piece of land to be sold, and if  
3 the offer is equal to or exceeds in amount any other offer  
4 received, it shall be given preference by the agency in control  
5 of the land. Neglect or failure for any reason, to comply  
6 with the the notice, shall in no way prevent the giving of  
7 a clear title to the purchaser of the tract, parcel, or piece  
8 of land. A county shall dispose of unused right of way in  
9 the manner specified under section ~~332.37-subsection-13~~  
10 331.361, subsections 2 and 3.

11 Sec. 8. Section 321.207, Code 1981 Supplement, is amended  
12 to read as follows:

13 321.207 RECORD FORWARDED. Every court having jurisdiction  
14 over offenses committed under this chapter, or any other law  
15 of this state or any city or county traffic ordinances, other  
16 than parking regulations, regulating the operation of motor  
17 vehicles on highways, shall forward to the department a record  
18 of the conviction of any person in the court for a violation  
19 of any said of the laws, and may recommend the suspension  
20 of the operator's or chauffeur's license of the person  
21 convicted, and the department shall consider and act upon  
22 the recommendation.

23 Sec. 9. Section 327H.20, Code 1981, as amended by Acts  
24 of the Sixty-ninth General Assembly, 1981 Session, chapter  
25 116, section 2, is amended by adding the following new un-  
26 numbered paragraph:

27 NEW UNNUMBERED PARAGRAPH. With the department's approval,  
28 a city may appropriate money from its general fund to the  
29 railroad assistance fund. The department may agree to pay  
30 partial or total reimbursement to a city or county which ap-  
31 propriates money to the railroad assistance fund. Money ap-  
32 propriated to the railroad assistance fund from a city or  
33 county shall be used only as provided in section 327H.18 and  
34 within the city or county providing the money.

35 Sec. 10. Section 330.21, unnumbered paragraph 1, Code

1 1981 Supplement, is amended to read as follows:

2 The commission has all of the powers in relation to airports  
3 granted to cities and counties under ~~chapter-331-and-the~~  
4 ~~Constitution-of-the-state-of-Iowa~~ state law, except powers  
5 to sell the airport. The commission shall annually certify  
6 the amount of tax within the limitations of ~~chapter-331~~ state  
7 law to be levied for airport purposes, and upon certification  
8 the governing body may include all or a portion of the amount  
9 in its budget.

10 Sec. 11. Section 345.1, subsections 1 and 9, Code 1981  
11 Supplement, are amended to read as follows:

12 1. Except as otherwise provided by state law, the board  
13 of supervisors shall not expend over ten thousand dollars  
14 for the construction, reconstruction, remodeling, or relocation  
15 of a county building or facility, or the purchase of real  
16 property for county purposes until a majority of the qualified  
17 electors of the county voting on the proposition has approved  
18 the expenditure and any necessary tax levy for it at a general  
19 or special election. However, if bonds are to be issued to  
20 pay all or a part of the expenditure, and the county complies  
21 with part 3 or part 4 of division IV of chapter 331, this  
22 section is not applicable.

23 9. Notice of an election under this section shall be  
24 published as provided in section ~~331-306~~ 331.305 and shall  
25 state the whole question to be voted upon, including but not  
26 limited to the amount to be raised and the rate of tax to  
27 be levied.

28 Sec. 12. Chapter 347A, Code 1981, is amended by adding  
29 the following new section:

30 NEW SECTION. TAX FOR MAINTENANCE AND OPERATION. If in  
31 any year, after payment of the accruing interest on and  
32 principal due of revenue bonds issued under chapter 331,  
33 division IV, part 4, and payable from the revenues derived  
34 from the operation of the county hospital, there is a balance  
35 of such revenues insufficient to pay the expenses of operation

1 and maintenance of the hospital, the board of hospital trustees  
2 shall certify that fact as soon as ascertained to the board  
3 of supervisors of the county, and the board of supervisors  
4 shall make the amount of the deficiency for paying the expenses  
5 of operation and maintenance of the hospital available from  
6 other county funds or shall levy a tax not to exceed one  
7 dollar and eight cents per thousand dollars of assessed value  
8 in any one year on all the taxable property in the county  
9 in an amount sufficient for that purpose. However, general  
10 county funds or the proceeds of taxes shall not be used or  
11 applied to the payment of the interest on or principal of  
12 revenue bonds issued under chapter 331, division IV, part  
13 4, but general county funds or proceeds of taxes may only  
14 be used and applied to pay expenses of operation and  
15 maintenance of the hospital which cannot be paid from available  
16 revenue derived from its operation.

17 Sec. 13. Section 358B.13, Code 1981 Supplement, is amended  
18 to read as follows:

19 358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The  
20 maintenance of a county library shall be on a proportionate  
21 population basis whereby each taxing unit shall bear its share  
22 in proportion to its population as compared to the whole  
23 population of the county library district. The board of  
24 library trustees shall on or before January 10 of each year  
25 make an estimate of the amount it deems necessary for the  
26 maintenance of the county library and shall transmit the  
27 estimate in dollars to the boards of supervisors and to the  
28 city councils within the district. The entire rural area  
29 of each county in the library district shall be considered  
30 as a separate taxing unit. Each city which is a part of the  
31 county library district shall be considered as a separate  
32 taxing unit. The board of supervisors of each county and  
33 the council of each city composing a county library district  
34 shall make the necessary levies for library maintenance  
35 purposes, but the county levy is subject to the levy limit

1 in section 331.421, subsection 9.

2 Sec. 14. Section 384.12, subsection 15, Code 1981  
3 Supplement, is amended to read as follows:

4 15. If a city has joined with the county to form an  
5 authority for a joint county-city building, as provided in  
6 section ~~346-26~~ 346.27, and has entered into a lease with the  
7 authority, a tax sufficient to pay the annual rent payable  
8 under the lease.

9 Sec. 15. Section 384.51, unnumbered paragraph 2, Code  
10 1981, is amended to read as follows:

11 After adopting the resolution of necessity, the clerk shall  
12 certify to the county ~~auditor~~ treasurer of each county in  
13 which the city is located, a copy of the resolution of  
14 necessity, the plat and the schedule of assessments. In  
15 counties in which taxes are collected in two or more places,  
16 the resolution of necessity, the plat and the schedule of  
17 assessments shall be certified to the office of county ~~auditor~~  
18 treasurer where the special assessments are collected. The  
19 county ~~auditor~~ treasurer shall preserve ~~such~~ the resolution,  
20 plat and schedule as a part of the records of ~~his-or-her~~ the  
21 office until the city certifies the final assessment schedule  
22 as provided in section 384.60 or certifies that the public  
23 improvement has been abandoned.

24 Sec. 16. Section 384.60, subsection 5 and unnumbered para-  
25 graph 2, Code 1981, are amended to read as follows:

26 5. Direct the clerk to certify the final schedule to the  
27 ~~auditor~~ treasurer of the county or counties in which the  
28 assessed property is located, and to publish notice ~~thereof~~  
29 of the schedule once each week for two consecutive weeks in  
30 the manner provided in section 362.3, the first publication  
31 of which shall be not more than fifteen days from the date  
32 of filing of the final schedule. On or before the second  
33 publication of the notice, the clerk shall send by certified  
34 mail to each property owner whose property is subject to  
35 assessment for the improvement, as shown by the records in

1 the office of the county auditor, a copy of the notice. Such  
2 The notice shall also include a statement in substance that  
3 assessments may be paid in full or in part without interest  
4 within thirty days after the date of certification, and  
5 thereafter all unpaid special assessments bear interest at  
6 the rate specified by the board, but not exceeding that  
7 permitted by chapter 74A, computed to the December 1 next  
8 following the due dates of the respective installments, and  
9 each installment will be delinquent on September 30 following  
10 its due date, and will draw additionally the same delinquent  
11 interest and the same penalties as ordinary taxes. Such The  
12 notice shall also state substantially that property owners  
13 may elect to pay any installment semiannually in advance.  
14 If a property is shown by the records to be in the name of  
15 more than one owner at the same mailing address, a single  
16 notice may be mailed to all owners at that address. Failure  
17 to receive a mailed notice is not a defense to the special  
18 assessment.

19 The county ~~auditor~~ treasurer shall place on the tax list  
20 the amounts to be assessed against each lot within the  
21 assessment district, as certified.

22 Sec. 17. Section 384.62, subsection 3, Code 1981, is  
23 amended to read as follows:

24 3. After the assessments for the public improvement have  
25 been levied and the special assessment schedule has been filed  
26 with the county ~~auditor~~ treasurer, the county ~~auditor~~ treasurer  
27 shall indicate on the tax rolls those assessments subject  
28 to deferment under this section.

29 Sec. 18. Section 384.63, Code 1981, is amended to read  
30 as follows:

31 384.63 INSUFFICIENCY--CERTIFICATION TO COUNTY ~~AUDITOR~~  
32 TREASURER--DEFICIENCY ASSESSMENT. If the special assessment  
33 which may be levied against a lot is insufficient to pay its  
34 proportion of the cost of the improvement, or if no special  
35 assessment may be levied against a lot, the deficiency shall

1 be paid from the city fund or funds designated by the council.  
2 The council shall, by resolution, provide that the  
3 deficiencies for the lots specially benefited by a public  
4 improvement shall be certified to the county ~~auditor~~ treasurer,  
5 who shall record them in a separate book entitled "Special  
6 Assessment Deficiencies", and to the appropriate city official  
7 charged with the responsibility of issuing building permits,  
8 who shall notify the council when a private improvement is  
9 subsequently constructed on any lot subject to a deficiency.  
10 Certification to the county auditor treasurer shall include  
11 a legal description of each lot. The council shall establish  
12 by ordinance a period of amortization for a public improvement  
13 for which there are deficiencies, based upon the useful life  
14 of the public improvement, but not to exceed ten years.  
15 Deficiencies may be assessed only during the period of  
16 amortization, which shall also be certified to the county  
17 ~~auditor~~ treasurer and the city official charged with the  
18 responsibility of issuing building permits. Certification  
19 to the county ~~auditor~~ treasurer shall include a legal  
20 description of each lot. When a private improvement is  
21 constructed on a lot subject to a deficiency, during the  
22 period of amortization, the council shall, by resolution,  
23 assess a pro rata portion of the deficiency on that lot, in  
24 the same proportion to the total deficiency on that lot as  
25 the number of full calendar years remaining in the period  
26 of amortization is to the total number of years in the period  
27 of amortization, subject to the twenty-five percent limitation  
28 of section 384.62. A deficiency assessment becomes a lien  
29 on the property and is payable in the same manner, and subject  
30 to the same interest and penalties as the other special  
31 assessments. The council shall direct the clerk to certify  
32 a deficiency assessment to the county ~~auditor~~ treasurer, and  
33 to send a notice of the deficiency assessment by certified  
34 mail to each owner, as provided in section 384.60, subsection  
35 5, ~~of this division~~, but publication of the notice is not

1 required. An owner may appeal from the amount of the  
2 assessment within thirty days of the date notice is mailed.  
3 County officials shall collect a deficiency assessment,  
4 commencing in the year following the assessment, in the manner  
5 provided for the collection of other special assessments.  
6 Upon collection, the county ~~auditor~~ treasurer shall make the  
7 appropriate credit entries in the "Special Assessment  
8 Deficiencies" book, and shall credit the amounts collected  
9 as provided for other special assessments on the same public  
10 improvement, or to the city, to the extent that the deficiency  
11 has been previously paid from other city funds.

12 Sec. 19. Section 384.74, unnumbered paragraph 1, Code  
13 1981, is amended to read as follows:

14 When, in making a special assessment, any property is  
15 assessed too little or too much, the assessment may be  
16 corrected and a reassessment and relevy made in conformity  
17 with the correction, and a tax collected in excess of the  
18 proper amount must be refunded to the person paying ~~the same~~  
19 it. Corrected assessments are a lien on the lots the same  
20 as the original ~~assessment~~ assessments, must be certified  
21 by the clerk to the county ~~auditor~~ treasurer in the same  
22 manner, and must so far as practicable, be collected in the  
23 same installments, draw interest at the same rate, and be  
24 enforced in the same manner as the original assessment.

25 Sec. 20. Section 427B.1, Code 1981, is amended to read  
26 as follows:

27 427B.1 ACTUAL VALUE ADDED EXEMPTION FROM TAX--PUBLIC  
28 HEARING. A city council, ~~by ordinance,~~ or a county board  
29 of supervisors as authorized by section 427B.2, ~~by resolution,~~  
30 may provide by ordinance for a partial exemption from property  
31 taxation of the actual value added to industrial real estate  
32 by the new construction of industrial real estate and the  
33 acquisition of or improvement to machinery and equipment  
34 assessed as real estate pursuant to section 427A.1, subsection  
35 1, paragraph "e". New construction means new buildings and

1 structures and includes new buildings and structures which  
2 are constructed as additions to existing buildings and  
3 structures. New construction does not include reconstruction  
4 of an existing building or structure which does not constitute  
5 complete replacement of an existing building or structure  
6 or refitting of an existing building or structure, unless  
7 the reconstruction of an existing building or structure is  
8 required due to economic obsolescence and the reconstruction  
9 is necessary to implement recognized industry standards for  
10 the manufacturing and processing of specific products and  
11 the reconstruction is required for the owner of the building  
12 or structure to continue to competitively manufacture or  
13 process those products which determination shall receive prior  
14 approval from the city council of the city or the board of  
15 supervisors of a the county upon the recommendation of the  
16 Iowa development commission. The exemption shall also apply  
17 to new machinery and equipment assessed as real estate pursuant  
18 to section 427A.1, subsection 1, paragraph "e", unless the  
19 machinery or equipment is part of the normal replacement or  
20 operating process to maintain or expand the existing  
21 operational status.

22 The ordinance ~~or-resolution~~ may be enacted not less than  
23 thirty days after ~~holding~~ a public hearing is held in  
24 accordance with section 358A.6 in the case of a county, or  
25 section 362.3 in the case of a city. The ordinance ~~or~~  
26 ~~resolution~~ shall designate the length of time the partial  
27 exemption shall be available and may provide for an exemption  
28 schedule in lieu of that provided in section 427B.3. However,  
29 an alternative exemption schedule adopted shall not provide  
30 for a larger tax exemption in a particular year than is  
31 provided for that year in the schedule contained in section  
32 427B.3.

33 Sec. 21. Section 427B.2, subsection 1, Code 1981, is  
34 amended to read as follows:

35 1. The board of supervisors of a county which has appointed

1 a county zoning commission and provided for county zoning  
2 under ~~the provisions of~~ chapter 358A may ~~by resolution~~,  
3 provide for a partial exemption from property taxation of  
4 the actual value added to industrial real estate as provided  
5 under section 427B.1.

6 Sec. 22. Section 427B.2, subsection 2, unnumbered para-  
7 graph 1, Code 1981, is amended to read as follows:

8 The board of supervisors of a county which has not appointed  
9 a zoning commission may ~~by resolution~~, provide for a partial  
10 exemption from property taxation of the actual value added  
11 to industrial real estate as provided under section 427B.1  
12 in the following areas:

13 Sec. 23. Section 427B.2, subsection 3, Code 1981, is  
14 amended to read as follows:

15 3. The board of supervisors of a county which has not  
16 appointed a zoning commission may ~~by resolution~~, provide  
17 for a partial exemption from property taxation of the actual  
18 value added to industrial real estate as provided under section  
19 427B.1 in an area where the partial exemption could not  
20 otherwise be granted under this chapter where the actual value  
21 added is to industrial real estate existing on July 1, 1979.

22 Sec. 24. Section 427B.4, unnumbered paragraph 2, Code  
23 1981, is amended to read as follows:

24 A person may submit a proposal to the city council of the  
25 city or the board of supervisors of a county to receive prior  
26 approval for eligibility for a tax exemption on new  
27 construction. The city council ~~by ordinance~~, or the board  
28 of supervisors, by ~~resolution~~ ordinance, may give its prior  
29 approval of a tax exemption for new construction if the new  
30 construction is in conformance with the zoning plans for the  
31 city or county. The prior approval shall also be subject  
32 to the hearing requirements of section 427B.1. ~~Such prior~~  
33 Prior approval ~~shall~~ does not entitle the owner to exemption  
34 from taxation until the new construction has been completed  
35 and found to be qualified real estate. However, if the tax

1 exemption for new construction is not approved, the person  
2 may submit an amended proposal to the city council or board  
3 of supervisors to approve or reject.

4 Sec. 25. Section 446.29, Code 1981, is amended to read  
5 as follows:

6 446.29 CERTIFICATE OF PURCHASE. The treasurer shall  
7 prepare, sign, and deliver to the purchaser of any real estate  
8 sold for the nonpayment of taxes a certificate of purchase,  
9 describing it as shown in the record of sales, giving the  
10 part of each tract or lot sold, the amount of each kind of  
11 tax, interest, and costs for each tract or lot as described  
12 in ~~such~~ the record, and that payment has been made ~~therefor~~.  
13 Not more than one ~~such~~ parcel or description shall be entered  
14 upon each certificate of purchase. ~~The treasurer shall receive~~  
15 ~~one dollar for each certificate of purchase.~~

16 Sec. 26. Section 805.8, subsection 1, Code 1981, is amended  
17 to read as follows:

18 1. APPLICATION. Except as otherwise indicated, violations  
19 of sections of the Code specified in this section ~~shall be~~  
20 are scheduled violations, and the scheduled fine for each  
21 of those violations ~~shall be~~ is as provided in this section,  
22 whether the violation is of state law or of county ~~resolution~~  
23 or city ordinance.

24 Sec. 27. Section 805.9, subsection 6, Code 1981, is amended  
25 to read as follows:

26 6. The five dollars in costs imposed by this section ~~shall~~  
27 be are the total costs collectible from any defendant upon  
28 either an admission of a violation without hearing, or upon  
29 a hearing pursuant to subsection 4. Fees shall not be imposed  
30 upon or collected from any defendant for the purposes specified  
31 in section ~~606-15~~ 331.705, subsection ~~9-10-20~~ 1, para-  
32 graph i, j, or t.

33 Sec. 28. Section 805.11, unnumbered paragraph 2, Code  
34 1981, is amended to read as follows:

35 Upon the conviction of a defendant of a violation specified

1 in section 805.8 or 805.10, fees shall not be imposed or  
2 collected for the purposes specified in section ~~606.15~~ 331.705,  
3 subsection ~~9, 10 or 20~~ 1, paragraph i, j, or t.

4 Sec. 29. Section 331.203, subsection 2, Code 1981  
5 Supplement, is amended to read as follows:

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

13 Sec. 30. Section 331.204, subsection 2, Code 1981  
14 Supplement, is amended to read as follows:

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

21 Sec. 31. Section 331.207, subsection 4, Code 1981  
22 Supplement, is amended to read as follows:

23 4. If the plan adopted by a plurality of the ballots cast  
24 in the special election is not the supervisor representation  
25 plan currently in effect in the county, the terms of the  
26 county supervisors serving at the time of the special elec-  
27 tion shall continue until the ~~second~~ first day in January  
28 which is not a Sunday or holiday following the next general  
29 election, at which time the terms of the members shall expire  
30 and the terms of the members elected under the requirements  
31 of the new supervisor representation plan at the general  
32 election as specified in section 331.208, 331.209 or 331.210  
33 shall commence.

\*34 Sec. 32. Section 331.213, subsection 1, Code 1981  
35 Supplement, is amended to read as follows:

1 1. The board shall hold its first meeting of each year  
2 on the ~~second~~ first day in January which is not a Saturday,  
3 Sunday, or holiday and shall hold all subsequent meetings  
4 of the year as scheduled by the board. All meetings of the  
5 board shall be scheduled and conducted in compliance with  
6 chapter 28A.

7 Sec. 33. Section 331.303, subsection 5, Code 1981  
8 Supplement, is amended to read as follows:

9 5. Proceed upon a petition to establish an official county  
10 fair and pay tax funds to it in accordance with section 174.10,  
11 subsection 2, and section ~~174.13~~ 331.422, subsection ~~2~~ 7.

12 Sec. 34. Section 331.322, subsection 5, Code 1981  
13 Supplement, is amended to read as follows:

14 5. Furnish offices within the county for the sheriff,  
15 and at the county seat for the clerk, recorder, treasurer,  
16 auditor, county attorney, county surveyor or engineer, county  
17 assessor, and city assessor. If the office of public defender  
18 is established, the board shall furnish the public defender's  
19 office as provided in section 331.776. The board shall furnish  
20 the officers with fuel, lights and office supplies. However,  
21 the board is not required to furnish the county attorney or  
22 public defender with law books. The board shall not furnish  
23 an office also occupied by a practicing attorney to any officer  
24 other than the county attorney or public defender.

25 Sec. 35. Section 331.324, subsection 5, Code 1981  
26 Supplement, is amended to read as follows:

27 5. If the liability of a ~~board~~ county officer or employee  
28 in the performance of official duties is not fully indemnified  
29 by insurance, the board shall pay a loss for which the officer  
30 or employee is found liable beyond the amount of insurance,  
31 and may compromise and settle any such claim.

32 Sec. 36. Section 331.383, Code 1981 Supplement, is amended  
33 to read as follows:

34 331.383 DUTIES AND POWERS RELATING TO ELECTIONS. The  
35 board shall ensure that the county commissioner of elections

1 conducts primary, general, city, school and special elections  
2 in accordance with applicable state law. The board shall  
3 canvass elections in accordance with sections 43.49 to 43.51,  
4 43.60 to 43.62, 46.24, 50.13, 50.24 to 50.29, 50.44 to 50.47,  
5 275.25, 277.20, 280A.39, 376.1, 376.7, and 376.9. The board  
6 shall prepare and deliver a list of persons nominated in  
7 accordance with section 43.55, provide for a recount in  
8 accordance with ~~sections-43-56-through-43-58~~ Acts of the  
9 Sixty-ninth General Assembly, 1981 Session, chapter 34, section  
10 34, provide for election precincts in accordance with sec-  
11 tions 49.3, 49.4, 49.6 to 49.8 and 49.11, pay election costs  
12 as provided in section 47.3, participate in election con-  
13 tests as provided in sections 62.1 and 62.9, and perform other  
14 election duties required by state law. The board may authorize  
15 additional precinct election officials as provided in section  
16 51.1, provide for the use of a voting machine or electronic  
17 voting system as provided in sections 52.2, 52.3, 52.8 and  
18 52.34, and exercise other election powers as provided by state  
19 law.

20 Sec. 37. Section 331.421, subsection 1, Code 1981  
21 Supplement, is amended to read as follows:

22 1. For bonds issued as a result of an election under  
23 chapter 37, not to exceed one dollar and ~~eighty~~ eighty eight cents  
24 per thousand dollars.

25 Sec. 38. Section 331.421, subsection 2, Code 1981  
26 Supplement, is amended to read as follows:

27 2. For the debt service fund established in section  
28 331.428, an amount sufficient to retire outstanding debt as  
29 provided in section 76.2 subject to specific applicable levy  
30 limitations ~~in this part~~.

31 Sec. 39. Section 331.421, Code 1981 Supplement, is amended  
32 by adding the following new subsection after subsection 6  
33 and renumbering the remaining subsections:

34 NEW SUBSECTION. A tax as provided in section 303B.9 for  
35 support of the regional library.

1 Sec. 40. Section 331.422, subsection 10, Code 1981  
2 Supplement, is amended to read as follows:

3 10. For the veteran affairs fund, to be controlled jointly  
4 by the board and the county commission of veteran affairs  
5 as provided in chapter 250, for the benefit of, and to pay  
6 the funeral expenses of honorably discharged, indigent men  
7 and women of the United States in any war including World  
8 War I at any time between April 6, 1917, and November 11,  
9 1918, both dates inclusive, World War II at any time between  
10 December 7, 1941, and December 31, 1946, both dates inclu-  
11 sive, the Korean Conflict at any time between June 25, 1950,  
12 and January 31, 1955, both dates inclusive, and the Vietnam  
13 Conflict at any time between August 5, 1964, and May 7, 1975,  
14 both dates inclusive, and their indigent wives, widows spouses,  
15 surviving spouses, and minor children having a legal residence  
16 in the county, not to exceed twenty-seven cents per thousand  
17 dollars.

18 Sec. 41. Section 331.422, subsection 23, Code 1981  
19 Supplement, is amended to read as follows:

20 23. For additional ordinary county revenue in a county  
21 with a population of thirty-five thousand or more but not  
22 more than fifty-five thousand, and with a federal ordnance  
23 plant, not to exceed fifty-four cents per thousand dollars  
24 and subject to the approval of the state comptroller.

25 Sec. 42. Section 331.423, unnumbered paragraph 1, Code  
26 1981 Supplement, is amended to read as follows:

27 A county may exceed a tax levy limit contained in section  
28 331.421, subsection ~~13~~ 16, or section 331.422, subsections  
29 23, ~~24~~, or 25, if the proposition to authorize an enumerated  
30 levy limit rate to be exceeded has been submitted at a special  
31 levy election and received a majority of the votes cast on  
32 the proposition. A special levy election is subject to the  
33 following:

34 Sec. 43. Section 331.424, subsection 3, paragraphs l,  
35 m, and s, Code 1981 Supplement, are amended to read as follows:

1     1. For compensation and necessary travel expenses of the  
2 weed commissioner and deputies and for labor and equipment  
3 necessary for the performance of the weed commissioner's  
4 duties in lieu of payment from the weed eradication and  
5 equipment fund.

6     m. To the railroad assistance fund established under sec-  
7 tion 327H.18:

8       (1) With approval of the state department of  
9 transportation, an amount ~~not-to-exceed-the-amount-of-property~~  
10 ~~taxes-levied-against-railroad-property-within-the-county,~~  
11 to be used for conservation, restoration, or improvement of  
12 railroad branch lines within the county and in accordance  
13 with chapter 327H. The county may receive reimbursement under  
14 section 327H.20.

15       (2) Subject to the limitation in ~~subparagraph-11~~ chapter  
16 327H, to provide financial assistance to railroads pursuant  
17 to an agreement with the state department of transportation,  
18 shippers, a railroad corporation, a city, or another county,  
19 the agreement to be administered by the state department of  
20 transportation, or to establish an escrow fund as collateral  
21 for a loan for railroad improvement, the loan proceeds to  
22 be credited to the railroad assistance fund.

23     s. To the domestic animal fund in accordance with section  
24 ~~352-6~~ 331.425, subsection 9.

25     Sec. 44. Section 331.441, subsection 2, paragraph b,  
26 subparagraph (3), Code 1981 Supplement, is amended by striking  
27 the subparagraph.

28     Sec. 45. Section 331.441, subsection 2, paragraph c,  
29 subparagraph (1), Code 1981 Supplement, is amended to read  
30 as follows:

31       (1) A memorial building or monument to commemorate the  
32 service rendered by soldiers, sailors, and marines of the  
33 United States, including the acquisition of ground and the  
34 purchase, erection, construction, reconstruction, and equipment  
35 of the building or monument, subject to the levy limit in

1 section ~~331.422~~ 331.421, subsection 3 1, and to be managed  
2 by a commission as provided in chapter 37. The election on  
3 the proposition to issue bonds for this purpose may be effected  
4 under sections 37.2 through 37.4 or section 331.442; after  
5 the election, the county shall take additional actions required  
6 to issue the bonds pursuant to this part.

7 Sec. 46. Section 331.441, subsection 2, paragraph c, Code  
8 1981 Supplement, is amended by adding the following new  
9 subparagraph after subparagraph (2) and renumbering the  
10 remaining subparagraphs:

11 (3) The building and maintenance of a bridge over state  
12 boundary line streams, subject to the levy limit in section  
13 331.422, subsection 14. The board shall submit a proposition  
14 under this subparagraph to an election upon receipt of a  
15 petition which is valid under section 331.306.

16 Sec. 47. Section 331.442, subsection 2, Code 1981  
17 Supplement, is amended to read as follows:

18 2. Before the board may institute proceedings for the  
19 issuance of bonds for a general county purpose, it shall call  
20 a county special election to vote upon the question of issuing  
21 the bonds. At the election the proposition shall be submitted  
22 in the following form:

23 "Shall the county of ....., state  
24 ~~(insert-the-name-of-the-county)~~  
25 of Iowa, be authorized to \_\_\_\_\_ at a total  
26 (state purpose of project)  
27 cost not exceeding \$ \_\_\_\_\_ and issue its general obligation  
28 bonds in an amount not exceeding ~~the-amount-of~~ \$.....  
29 for the that purpose of-----?"

30 Sec. 48. Section 331.447, subsection 1, paragraph b, Code  
31 1981 Supplement, is amended to read as follows:

32 b. The amount estimated and certified to apply on princi-  
33 pal and interest for any one year may only exceed the statutory  
34 rate of levy limit, if any, by the amount that the qualified  
35 electors of the county have approved at a special election,

1 which may be held at the same time as the general election  
2 and may be included in the proposition authorizing the issuance  
3 of bonds, if an election on the proposition is necessary,  
4 or may be submitted as a separate proposition at the same  
5 election or at a different election. Notice of the election  
6 shall be given as specified in section 331.305. ~~The~~ If the  
7 proposition submitted-to-the-voters includes issuing bonds  
8 and increasing the levy limit, it shall be in substantially  
9 the following form:

10 "Shall the county of \_\_\_\_\_, state of Iowa, be  
11 authorized to \_\_\_\_\_ at a total cost  
12 (here state purpose of project)  
13 not exceeding \$ \_\_\_\_\_ and issue its general  
14 obligation bonds in an amount not exceeding \$ \_\_\_\_\_  
15 for that purpose, and be authorized to levy annually a tax  
16 exceeding-~~(here-set-out-the-maximum-rate-limit)~~-but not  
17 exceeding \_\_\_\_\_ dollars and \_\_\_\_\_  
18 cents per thousand dollars of the assessed value of the tax-  
19 able property within the county to pay the principal of and in-  
20 terest on ~~bonded-indebtedness-of-the-county-for-the-purpose-of~~  
21 -----,  
22 it-being-understood-that-the-approval-of-this-proposition  
23 does-not-limit-the-source-of-payment-of-the-bonds-and-interest  
24 but-only-operates-to-restrict-the-amount-of-bonds-which-may-be  
25 issued the bonds?"

26 If the proposition includes only increasing the levy limit  
27 it shall be in substantially the following form:

28 "Shall the county of \_\_\_\_\_, state of Iowa, be au-  
29 thorized to levy annually a tax not exceeding \_\_\_\_\_ dol-  
30 lars and \_\_\_\_\_ cents per thousand dollars of the assessed  
31 value of the taxable property within the county to pay principal  
32 and interest on the bonded indebtedness of the county for the  
33 purpose of \_\_\_\_\_ ?"

34 Sec. 49. Section 331.461, unnumbered paragraph 1, Code  
35 1981 Supplement, is amended to read as follows:

1 As used in this section part, unless the context otherwise  
2 requires:

3 Sec. 50. Section 331.463, subsection 3, Code 1981  
4 Supplement, is amended to read as follows:

5 3. The board may contract to pay not to exceed ninety  
6 ninety-five percent of the engineer's estimated value of the  
7 acceptable work completed during the month to the contractor  
8 at the end of each month for work, material, or services.  
9 Payment may be made in warrants drawn on any fund from which  
10 payment for the work may be made. If such funds are depleted,  
11 anticipatory warrants may be issued bearing a rate of interest  
12 not exceeding that permitted by chapter 74A even if a  
13 collection of taxes or special assessments or income from  
14 the sale of bonds which have been authorized and are applicable  
15 to the public improvement takes place after the fiscal year  
16 in which the warrants are issued. If the board arranges for  
17 the private sale of anticipatory warrants, they may be sold  
18 and the proceeds used to pay the contractor. The warrants  
19 may also be used to pay other persons furnishing services  
20 constituting a part of the cost of the public improvement.

21 Sec. 51. Section 331.502, subsection 40, Code 1981  
22 Supplement, is amended by striking the subsection.

23 Sec. 52. Section 331.502, subsection 45, Code 1981  
24 Supplement, is amended to read as follows:

25 45. Pay claims for court-related fees claimed within five  
26 years as provided in section ~~606-18~~ 331.705, subsection 4.

27 Sec. 53. Section 331.507, subsection 2, paragraphs b and  
28 c, Code 1981 Supplement, are amended by striking the  
29 paragraphs.

30 Sec. 54. Section 331.552, Code 1981 Supplement, is amended  
31 by adding the following new subsection after subsection 24  
32 and renumbering the remaining subsections:

33 NEW SUBSECTION. Collect a fee of three dollars for is-  
34 suing a certificate for land sold for nonpayment of taxes  
35 or a certificate of redemption of land sold for taxes.

1 Sec. 55. Section 331.552, subsection 28, Code 1981

2 Supplement, is amended to read as follows:

3 28. Carry out duties relating to the collection of a tax  
4 for the maintenance of property received as a gift as provided  
5 in section ~~565.40~~ 331.421, subsection 14.

6 Sec. 56. Section 331.559, subsection 7, Code 1981

7 Supplement, is amended to read as follows:

8 7. Collect the costs assessed against a property owner  
9 for the destruction or eradication of weeds as provided in  
10 ~~sections-317.20-and~~ section 317.21.

11 Sec. 57. Section 331.602, subsection 34, Code 1981

12 Supplement, is amended to read as follows:

13 34. Carry out duties relating to the filing of ~~financial~~  
14 financing statements or instruments as provided in sections  
15 554.9401 through 554.9408.

16 Sec. 58. Section 331.702, subsection 58, Code 1981

17 Supplement, is amended by striking the subsection.

18 Sec. 59. Section 331.756, subsection 64, Code 1981

19 Supplement, is amended by striking the subsection.

20 Sec. 60. Section 331.905, subsection 2, Code 1981

21 Supplement, is amended to read as follows:

22 2. A member of the county compensation board selected  
23 to represent the general public pursuant to subsection 1,  
24 ~~paragraphs~~ paragraph "c", "d", ~~and~~ or "e", shall not be an  
25 employee or officer of the state government, or a political  
26 subdivision of the state, or related within the third degree  
27 of consanguinity to a state or local governmental employee  
28 or officer.

29 Sec. 61. Sections 164.23, 309.84, 330.16, and 444.13,  
30 Code 1981, are repealed.

31  
32  
33  
34  
35

HOUSE FILE 2387

AN ACT

RELATING TO COUNTY GOVERNMENT BY MAKING AMENDMENTS WHICH ARE REQUIRED FOR ACCURACY OR TO RECONCILE THE COUNTY HOME RULE ACT AND OTHER LAWS OR TO IMPLEMENT THE LEGISLATIVE INTENT OF THE COUNTY HOME RULE ACT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 12.9, Code 1981, is amended to read as follows:

12.9 ANNUAL REPORT OF FILING FEES. The treasurer of state shall annually report to the governor and the general assembly the total amount of fees and costs received by the treasurer of state under section 602.55, subsection 1, and section ~~606-15~~ 331.705, subsection 1, paragraphs a through ad for the fiscal year ending June 30. The report shall be submitted within ninety days following the completion of the fiscal year.

Sec. 2. Section 37.28, Code 1981 Supplement, is amended to read as follows:

37.28 ANTICIPATORY WARRANTS. If the funds raised under this chapter and sections 331.421, subsection 1, and 331.422, subsection 3, are insufficient for any fiscal year to pay the principal and interest due in that year on any bonds issued for hospital purposes under section 37.6 and to pay the expenses of the operation and maintenance of the hospital and any other hospital expenses authorized by this chapter for the fiscal year, the commission may issue tax anticipatory warrants drawn on the funds to be raised ~~by the taxes levied under sections 331.421, subsection 1, and 331.422, subsection 3.~~ The warrants shall be in denominations of one hundred, five hundred and one thousand dollars and shall draw interest at a rate not exceeding that permitted by chapter 74A. These

warrants ~~shall~~ are not be a general obligation of any political subdivision which owns the hospital.

Sec. 3. Section 37.30, Code 1981 Supplement, is amended to read as follows:

37.30 REGISTRATION--CALL. All tax anticipatory warrants drawn under this chapter, shall be numbered consecutively, ~~and~~ be registered in the office of the treasurer of a political subdivision which owns the hospital and be subject to call in numerical order at any time when sufficient money derived from the tax levied under this chapter and sections 331.421, subsection 1, and 331.422, subsection 3, is in the hands of the treasurer to retire any of the warrants together with accrued interest.

Sec. 4. Section 159.5, subsection 13, paragraph e, Code 1981 Supplement, is amended to read as follows:

e. Certify indemnity claims to the boards of supervisors to compensate the owners of condemned swine from funds provided under section 331.421, subsection 5 6, following the general procedures for filing claims and paying indemnities as provided in chapter 165.

Sec. 5. Section 174.13, subsection 2, Code 1981, is amended by striking the subsection.

Sec. 6. Section 225.21, Code 1981, is amended to read as follows:

225.21 VOUCHERS. The person making claim to ~~such~~ compensation shall present to the court or judge an itemized sworn statement ~~thereof of the claim,~~ and when ~~such~~ the claim for compensation has been approved by the court or judge or clerk, ~~the same~~ it shall be filed in the office of the county auditor and shall be allowed by the board of supervisors and paid from the ~~state-institution~~ county mental health and institutions fund.

Sec. 7. Section 306.23, Code 1981, as amended by Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 98, section 1, is amended to read as follows:

306.23 NOTICE--PREFERENCE OF SALE. For the sale of unused right of way, except right of way under the jurisdiction of a county, notice of intention to sell the tract, parcel, or piece of land, or part thereof, must, not less than ten days prior to the sale, be sent by certified mail, by the agency in control of the land, to the last known address of the present owner of adjacent land from which the tract, parcel, piece of land, or part thereof, was originally bought or condemned for highway purposes, and if located in a city, to the mayor. The notice shall give an opportunity to the present owner of adjacent property to be heard and make offers for the tract, parcel, or piece of land to be sold, and if the offer is equal to or exceeds in amount any other offer received, it shall be given preference by the agency in control of the land. Neglect or failure for any reason, to comply with the notice, shall in no way prevent the giving of a clear title to the purchaser of the tract, parcel, or piece of land. A county shall dispose of unused right of way in the manner specified under section ~~332-37-subsection-13~~ 331.361, subsections 2 and 3.

Sec. 8. Section 321.207, Code 1981 Supplement, is amended to read as follows:

321.207 RECORD FORWARDED. Every court having jurisdiction over offenses committed under this chapter, or any other law of this state or any city or county traffic ordinances, other than parking regulations, regulating the operation of motor vehicles on highways, shall forward to the department a record of the conviction of any person in the court for a violation of any said of the laws, and may recommend the suspension of the operator's or chauffeur's license of the person convicted, and the department shall consider and act upon the recommendation.

Sec. 9. Section 327H.20, Code 1981, as amended by Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 116, section 2, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. With the department's approval, a city may appropriate money from its general fund to the railroad assistance fund. The department may agree to pay partial or total reimbursement to a city or county which appropriates money to the railroad assistance fund. Money appropriated to the railroad assistance fund from a city or county shall be used only as provided in section 327H.18 and within the city or county providing the money.

Sec. 10. Section 330.21, unnumbered paragraph 1, Code 1981 Supplement, is amended to read as follows:

The commission has all of the powers in relation to airports granted to cities and counties under ~~chapter-331-and-the Constitution-of-the-state-of-iowa~~ state law, except powers to sell the airport. The commission shall annually certify the amount of tax within the limitations of ~~chapter-331~~ state law to be levied for airport purposes, and upon certification the governing body may include all or a portion of the amount in its budget.

Sec. 11. Section 345.1, subsections 1 and 9, Code 1981 Supplement, are amended to read as follows:

1. Except as otherwise provided by state law, the board of supervisors shall not expend over ten thousand dollars for the construction, reconstruction, remodeling, or relocation of a county building or facility, or the purchase of real property for county purposes until a majority of the qualified electors of the county voting on the proposition has approved the expenditure and any necessary tax levy for it at a general or special election. However, if bonds are to be issued to pay all or a part of the expenditure, and the county complies with part 3 or part 4 of division IV of chapter 331, this section is not applicable.

9. Notice of an election under this section shall be published as provided in section ~~331-306~~ 331.305 and shall state the whole question to be voted upon, including but not limited to the amount to be raised and the rate of tax to be levied.

Sec. 12. Chapter 347A, Code 1981, is amended by adding the following new section:

NEW SECTION. TAX FOR MAINTENANCE AND OPERATION. If in any year, after payment of the accruing interest on and principal due of revenue bonds issued under chapter 331, division IV, part 4, and payable from the revenues derived from the operation of the county hospital, there is a balance of such revenues insufficient to pay the expenses of operation and maintenance of the hospital, the board of hospital trustees shall certify that fact as soon as ascertained to the board of supervisors of the county, and the board of supervisors shall make the amount of the deficiency for paying the expenses of operation and maintenance of the hospital available from other county funds or shall levy a tax not to exceed one dollar and eight cents per thousand dollars of assessed value in any one year on all the taxable property in the county in an amount sufficient for that purpose. However, general county funds or the proceeds of taxes shall not be used or applied to the payment of the interest on or principal of revenue bonds issued under chapter 331, division IV, part 4, but general county funds or proceeds of taxes may only be used and applied to pay expenses of operation and maintenance of the hospital which cannot be paid from available revenue derived from its operation.

Sec. 13. Section 358B.13, Code 1981 Supplement, is amended to read as follows:

358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The maintenance of a county library shall be on a proportionate population basis whereby each taxing unit shall bear its share in proportion to its population as compared to the whole population of the county library district. The board of library trustees shall on or before January 10 of each year make an estimate of the amount it deems necessary for the maintenance of the county library and shall transmit the estimate in dollars to the boards of supervisors and to the

city councils within the district. The entire rural area of each county in the library district shall be considered as a separate taxing unit. Each city which is a part of the county library district shall be considered as a separate taxing unit. The board of supervisors of each county and the council of each city composing a county library district shall make the necessary levies for library maintenance purposes, but the county levy is subject to the levy limit in section 331.421, subsection 9.

Sec. 14. Section 384.12, subsection 15, Code 1981 Supplement, is amended to read as follows:

15. If a city has joined with the county to form an authority for a joint county-city building, as provided in section ~~346-26~~ 346.27, and has entered into a lease with the authority, a tax sufficient to pay the annual rent payable under the lease.

Sec. 15. Section 384.51, unnumbered paragraph 2, Code 1981, is amended to read as follows:

After adopting the resolution of necessity, the clerk shall certify to the county ~~auditor~~ treasurer of each county in which the city is located, a copy of the resolution of necessity, the plat and the schedule of assessments. In counties in which taxes are collected in two or more places, the resolution of necessity, the plat and the schedule of assessments shall be certified to the office of county ~~auditor~~ treasurer where the special assessments are collected. The county ~~auditor~~ treasurer shall preserve ~~such~~ the resolution, plat and schedule as a part of the records of ~~his-or-her~~ the office until the city certifies the final assessment schedule as provided in section 384.60 or certifies that the public improvement has been abandoned.

Sec. 16. Section 384.60, subsection 5 and unnumbered paragraph 2, Code 1981, are amended to read as follows:

5. Direct the clerk to certify the final schedule to the ~~auditor~~ treasurer of the county or counties in which the

assessed property is located, and to publish notice thereof of the schedule once each week for two consecutive weeks in the manner provided in section 362.3, the first publication of which shall be not more than fifteen days from the date of filing of the final schedule. On or before the second publication of the notice, the clerk shall send by certified mail to each property owner whose property is subject to assessment for the improvement, as shown by the records in the office of the county auditor, a copy of the notice. ~~Such~~ The notice shall also include a statement in substance that assessments may be paid in full or in part without interest within thirty days after the date of certification, and thereafter all unpaid special assessments bear interest at the rate specified by the board, but not exceeding that permitted by chapter 74A, computed to the December 1 next following the due dates of the respective installments, and each installment will be delinquent on September 30 following its due date, and will draw additionally the same delinquent interest and the same penalties as ordinary taxes. ~~Such~~ The notice shall also state substantially that property owners may elect to pay any installment semiannually in advance. If a property is shown by the records to be in the name of more than one owner at the same mailing address, a single notice may be mailed to all owners at that address. Failure to receive a mailed notice is not a defense to the special assessment.

The county ~~auditor~~ treasurer shall place on the tax list the amounts to be assessed against each lot within the assessment district, as certified.

Sec. 17. Section 384.62, subsection 3, Code 1981, is amended to read as follows:

3. After the assessments for the public improvement have been levied and the special assessment schedule has been filed with the county ~~auditor~~ treasurer, the county ~~auditor~~ treasurer shall indicate on the tax rolls those assessments subject to deferment under this section.

Sec. 18. Section 384.63, Code 1981, is amended to read as follows:

384.63 INSUFFICIENCY--CERTIFICATION TO COUNTY ~~AUDITOR~~ TREASURER--DEFICIENCY ASSESSMENT. If the special assessment which may be levied against a lot is insufficient to pay its proportion of the cost of the improvement, or if no special assessment may be levied against a lot, the deficiency shall be paid from the city fund or funds designated by the council.

The council shall, by resolution, provide that the deficiencies for the lots specially benefited by a public improvement shall be certified to the county ~~auditor~~ treasurer, who shall record them in a separate book entitled "Special Assessment Deficiencies", and to the appropriate city official charged with the responsibility of issuing building permits, who shall notify the council when a private improvement is subsequently constructed on any lot subject to a deficiency. Certification to the county ~~auditor~~ treasurer shall include a legal description of each lot. The council shall establish by ordinance a period of amortization for a public improvement for which there are deficiencies, based upon the useful life of the public improvement, but not to exceed ten years. Deficiencies may be assessed only during the period of amortization, which shall also be certified to the county ~~auditor~~ treasurer and the city official charged with the responsibility of issuing building permits. Certification to the county ~~auditor~~ treasurer shall include a legal description of each lot. When a private improvement is constructed on a lot subject to a deficiency, during the period of amortization, the council shall, by resolution, assess a pro rata portion of the deficiency on that lot, in the same proportion to the total deficiency on that lot as the number of full calendar years remaining in the period of amortization is to the total number of years in the period of amortization, subject to the twenty-five percent limitation of section 384.62. A deficiency assessment becomes a lien

on the property and is payable in the same manner, and subject to the same interest and penalties as the other special assessments. The council shall direct the clerk to certify a deficiency assessment to the county ~~auditor~~ treasurer, and to send a notice of the deficiency assessment by certified mail to each owner, as provided in section 384.60, subsection 5, ~~of this division~~, but publication of the notice is not required. An owner may appeal from the amount of the assessment within thirty days of the date notice is mailed. County officials shall collect a deficiency assessment, commencing in the year following the assessment, in the manner provided for the collection of other special assessments. Upon collection, the county ~~auditor~~ treasurer shall make the appropriate credit entries in the "Special Assessment Deficiencies" book, and shall credit the amounts collected as provided for other special assessments on the same public improvement, or to the city, to the extent that the deficiency has been previously paid from other city funds.

Sec. 19. Section 384.74, unnumbered paragraph 1, Code 1981, is amended to read as follows:

When, in making a special assessment, any property is assessed too little or too much, the assessment may be corrected and a reassessment and relevy made in conformity with the correction, and a tax collected in excess of the proper amount must be refunded to the person paying ~~the same~~ it. Corrected assessments are a lien on the lots the same as the original ~~assessment~~ assessments, must be certified by the clerk to the county ~~auditor~~ treasurer in the same manner, and must so far as practicable, be collected in the same installments, draw interest at the same rate, and be enforced in the same manner as the original assessment.

Sec. 20. Section 427B.1, Code 1981, is amended to read as follows:

427B.1 ACTUAL VALUE ADDED EXEMPTION FROM TAX--PUBLIC HEARING. A city council, ~~by ordinance~~, or a county board

of supervisors as authorized by section 427B.2, ~~by resolution~~, may provide by ordinance for a partial exemption from property taxation of the actual value added to industrial real estate by the new construction of industrial real estate and the acquisition of or improvement to machinery and equipment assessed as real estate pursuant to section 427A.1, subsection 1, paragraph "e". New construction means new buildings and structures and includes new buildings and structures which are constructed as additions to existing buildings and structures. New construction does not include reconstruction of an existing building or structure which does not constitute complete replacement of an existing building or structure or refitting of an existing building or structure, unless the reconstruction of an existing building or structure is required due to economic obsolescence and the reconstruction is necessary to implement recognized industry standards for the manufacturing and processing of specific products and the reconstruction is required for the owner of the building or structure to continue to competitively manufacture or process those products which determination shall receive prior approval from the city council of the city or the board of supervisors of a the county upon the recommendation of the Iowa development commission. The exemption shall also apply to new machinery and equipment assessed as real estate pursuant to section 427A.1, subsection 1, paragraph "e", unless the machinery or equipment is part of the normal replacement or operating process to maintain or expand the existing operational status.

The ordinance ~~of resolution~~ may be enacted not less than thirty days after ~~holding~~ a public hearing is held in accordance with section 358A.6 in the case of a county, or section 362.3 in the case of a city. The ordinance ~~of resolution~~ shall designate the length of time the partial exemption shall be available and may provide for an exemption schedule in lieu of that provided in section 427B.3. However,

an alternative exemption schedule adopted shall not provide for a larger tax exemption in a particular year than is provided for that year in the schedule contained in section 427B.3.

Sec. 21. Section 427B.2, subsection 1, Code 1981, is amended to read as follows:

1. The board of supervisors of a county which has appointed a county zoning commission and provided for county zoning under ~~the provisions of~~ chapter 358A may, ~~by resolution,~~ provide for a partial exemption from property taxation of the actual value added to industrial real estate as provided under section 427B.1.

Sec. 22. Section 427B.2, subsection 2, unnumbered paragraph 1, Code 1981, is amended to read as follows:

The board of supervisors of a county which has not appointed a zoning commission may, ~~by resolution,~~ provide for a partial exemption from property taxation of the actual value added to industrial real estate as provided under section 427B.1 in the following areas:

Sec. 23. Section 427B.2, subsection 3, Code 1981, is amended to read as follows:

3. The board of supervisors of a county which has not appointed a zoning commission may, ~~by resolution,~~ provide for a partial exemption from property taxation of the actual value added to industrial real estate as provided under section 427B.1 in an area where the partial exemption could not otherwise be granted under this chapter where the actual value added is to industrial real estate existing on July 1, 1979.

Sec. 24. Section 427B.4, unnumbered paragraph 2, Code 1981, is amended to read as follows:

A person may submit a proposal to the city council of the city or the board of supervisors of a county to receive prior approval for eligibility for a tax exemption on new construction. The city council, ~~by ordinance,~~ or the board of supervisors, by ~~resolution~~ ordinance, may give its prior

approval of a tax exemption for new construction if the new construction is in conformance with the zoning plans for the city or county. The prior approval shall also be subject to the hearing requirements of section 427B.1. ~~Such prior~~ Prior approval ~~shall~~ does not entitle the owner to exemption from taxation until the new construction has been completed and found to be qualified real estate. However, if the tax exemption for new construction is not approved, the person may submit an amended proposal to the city council or board of supervisors to approve or reject.

Sec. 25. Section 446.29, Code 1981, is amended to read as follows:

446.29 CERTIFICATE OF PURCHASE. The treasurer shall prepare, sign, and deliver to the purchaser of any real estate sold for the nonpayment of taxes a certificate of purchase, describing it as shown in the record of sales, giving the part of each tract or lot sold, the amount of each kind of tax, interest, and costs for each tract or lot as described in ~~such~~ the record, and that payment has been made ~~therefor~~. Not more than one ~~such~~ parcel or description shall be entered upon each certificate of purchase. ~~The treasurer shall receive one dollar for each certificate of purchase.~~

Sec. 26. Section 805.8, subsection 1, Code 1981, is amended to read as follows:

1. APPLICATION. Except as otherwise indicated, violations of sections of the Code specified in this section ~~shall be~~ are scheduled violations, and the scheduled fine for each of those violations ~~shall be~~ is as provided in this section, whether the violation is of state law or of county ~~resolution~~ or city ordinance.

Sec. 27. Section 805.9, subsection 6, Code 1981, is amended to read as follows:

6. The five dollars in costs imposed by this section ~~shall be~~ are the total costs collectible from any defendant upon either an admission of a violation without hearing, or upon

a hearing pursuant to subsection 4. Fees shall not be imposed upon or collected from any defendant for the purposes specified in section ~~606-15~~ 331.705, subsection ~~97-10-ex-20~~ 1, paragraph i, j, or t.

Sec. 28. Section 805.11, unnumbered paragraph 2, Code 1981, is amended to read as follows:

Upon the conviction of a defendant of a violation specified in section 805.8 or 805.10, fees shall not be imposed or collected for the purposes specified in section ~~606-15~~ 331.705, subsection ~~97-10-ex-20~~ 1, paragraph i, j, or t.

Sec. 29. Section 331.203, subsection 2, Code 1981 Supplement, is amended to read as follows:

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 ~~second~~ 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.

Sec. 30. Section 331.204, subsection 2, Code 1981 Supplement, is amended to read as follows:

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 ~~second~~ 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.

Sec. 31. Section 331.207, subsection 4, Code 1981 Supplement, is amended to read as follows:

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 ~~second~~ 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.

Sec. 32. Section 331.213, subsection 1, Code 1981 Supplement, is amended to read as follows:

1. The board shall hold its first meeting of each year on the ~~second~~ 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 28A.

Sec. 33. Section 331.303, subsection 5, Code 1981 Supplement, is amended to read as follows:

5. Proceed upon a petition to establish an official county fair and pay tax funds to it in accordance with section 174.10, subsection 2, and section ~~174-13~~ 331.422, subsection ~~2~~ 7.

Sec. 34. Section 331.322, subsection 5, Code 1981 Supplement, is amended to read as follows:

5. Furnish offices within the county for the sheriff, and at the county seat for the clerk, recorder, treasurer, auditor, county attorney, county surveyor or engineer, county assessor, and city assessor. If the office of public defender is established, the board shall furnish the public defender's office as provided in section 331.776. The board shall furnish the officers with fuel, lights and office supplies. However, the board is not required to furnish the county attorney or public defender with law books. The board shall not furnish an office also occupied by a practicing attorney to any officer other than the county attorney or public defender.

Sec. 35. Section 331.324, subsection 5, Code 1981 Supplement, is amended to read as follows:

5. If the liability of a ~~board~~ 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.

Sec. 36. Section 331.383, Code 1981 Supplement, is amended to read as follows:

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 to 43.51, 43.60 to 43.62, 46.24, 50.13, 50.24 to 50.29, 50.44 to 50.47, 275.25, 277.20, 280A.39, 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 ~~sections 43-56 through 43-58~~ Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 34, section 34, provide for election precincts in accordance with sections 49.3, 49.4, 49.6 to 49.8 and 49.11, pay election costs as provided in section 47.3, participate in election contests as provided in sections 62.1 and 62.9, and perform other election duties required by state law. The board may authorize additional precinct election officials as provided in section 51.1, provide for the use of a voting machine or electronic voting system as provided in sections 52.2, 52.3, 52.8 and 52.34, and exercise other election powers as provided by state law.

Sec. 37. Section 331.421, subsection 1, Code 1981 Supplement, is amended to read as follows:

1. For bonds issued as a result of an election under chapter 37, not to exceed one dollar and ~~eighty eight~~ eighty eight cents per thousand dollars.

Sec. 38. Section 331.421, subsection 2, Code 1981 Supplement, is amended to read as follows:

2. For the debt service fund established in section 331.428, an amount sufficient to retire outstanding debt as

provided in section 76.2 subject to specific applicable levy limitations ~~in this part~~.

Sec. 39. Section 331.421, Code 1981 Supplement, is amended by adding the following new subsection after subsection 6 and renumbering the remaining subsections:

NEW SUBSECTION. A tax as provided in section 303B.9 for support of the regional library.

Sec. 40. Section 331.422, subsection 10, Code 1981 Supplement, is amended to read as follows:

10. For the veteran affairs fund, to be controlled jointly by the board and the county commission of veteran affairs as provided in chapter 250, for the benefit of, and to pay the funeral expenses of honorably discharged, indigent men and women of the United States in any war including World War I at any time between April 6, 1917, and November 11, 1918, both dates inclusive, World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive, the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, and the Vietnam Conflict at any time between August 5, 1964, and May 7, 1975, both dates inclusive, and their indigent ~~wives,--widows~~ spouses, surviving spouses, and minor children having a legal residence in the county, not to exceed twenty-seven cents per thousand dollars.

Sec. 41. Section 331.422, subsection 23, Code 1981 Supplement, is amended to read as follows:

23. For additional ordinary county revenue in a county with a population of thirty-five thousand or more but not more than fifty-five thousand, and with a federal ordinance plant, not to exceed fifty-four cents per thousand dollars and subject to the approval of the state comptroller.

Sec. 42. Section 331.423, unnumbered paragraph 1, Code 1981 Supplement, is amended to read as follows:

A county may exceed a tax levy limit contained in section 331.421, subsection ~~19~~ 16, or section 331.422, subsections

237-247 or 25, if the proposition to authorize an enumerated levy limit rate to be exceeded has been submitted at a special levy election and received a majority of the votes cast on the proposition. A special levy election is subject to the following:

Sec. 43. Section 331.424, subsection 3, paragraphs 1, m, and s, Code 1981 Supplement, are amended to read as follows:

1. For compensation and necessary travel expenses of the weed commissioner and deputies and for labor and equipment necessary for the performance of the weed commissioner's duties in lieu of payment from the weed eradication and equipment fund.

m. To the railroad assistance fund established under section 327H.18:

(1) With approval of the state department of transportation, an amount ~~not to exceed the amount of property taxes levied against railroad property within the county,~~ to be used for conservation, restoration, or improvement of railroad branch lines within the county and in accordance with chapter 327H. The county may receive reimbursement under section 327H.20.

(2) Subject to the limitation in ~~subparagraph (1)~~ chapter 327H, to provide financial assistance to railroads pursuant to an agreement with the state department of transportation, shippers, a railroad corporation, a city, or another county, the agreement to be administered by the state department of transportation, or to establish an escrow fund as collateral for a loan for railroad improvement, the loan proceeds to be credited to the railroad assistance fund.

s. To the domestic animal fund in accordance with section ~~352-6~~ 331.425, subsection 9.

Sec. 44. Section 331.441, subsection 2, paragraph b, subparagraph (3), Code 1981 Supplement, is amended by striking the subparagraph.

Sec. 45. Section 331.441, subsection 2, paragraph c, subparagraph (1), Code 1981 Supplement, is amended to read as follows:

(1) A memorial building or monument to commemorate the service rendered by soldiers, sailors, and marines of the United States, including the acquisition of ground and the purchase, erection, construction, reconstruction, and equipment of the building or monument, subject to the levy limit in section ~~331-422~~ 331.421, subsection ~~3~~ 1, and to be managed by a commission as provided in chapter 37. The election on the proposition to issue bonds for this purpose may be effected under sections 37.2 through 37.4 or section 331.442; after the election, the county shall take additional actions required to issue the bonds pursuant to this part.

Sec. 46. Section 331.441, subsection 2, paragraph c, Code 1981 Supplement, is amended by adding the following new subparagraph after subparagraph (2) and renumbering the remaining subparagraphs:

(3) The building and maintenance of a bridge over state boundary line streams, subject to the levy limit in section 331.422, subsection 14. The board shall submit a proposition under this subparagraph to an election upon receipt of a petition which is valid under section 331.306.

Sec. 47. Section 331.442, subsection 2, Code 1981 Supplement, is amended to read as follows:

2. 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 ~~(insert the name of the county)~~ of Iowa, be authorized to ..... at a total (state purpose of project) cost not exceeding \$..... and issue its general obligation

bonds in an amount not exceeding ~~the amount of~~ \$.....  
for the that purpose ~~of~~.....?"

Sec. 48. Section 331.447, subsection 1, paragraph b, Code 1981 Supplement, is amended to read as follows:

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 qualified electors 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. ~~The~~ If the proposition submitted to the voters 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 ..... at a total cost (here state purpose of project) not exceeding \$..... and issue its general obligation bonds in an amount not exceeding \$..... for that purpose, and be authorized to levy annually a tax ~~exceeding (here set out the maximum rate limit)~~ but 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 ~~bonded indebtedness of the county for the purpose of~~ ..... ~~it being understood that the approval of this proposition does not limit the source of payment of the bonds and interest but only operates to restrict the amount of bonds which may be issued the bonds?"~~

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 ....."

Sec. 49. Section 331.461, unnumbered paragraph 1, Code 1981 Supplement, is amended to read as follows:

As used in this ~~section~~ part, unless the context otherwise requires:

Sec. 50. Section 331.463, subsection 3, Code 1981 Supplement, is amended to read as follows:

3. The board may contract to pay not to exceed ~~ninety~~ 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.

Sec. 51. Section 331.502, subsection 40, Code 1981 Supplement, is amended by striking the subsection.

Sec. 52. Section 331.502, subsection 45, Code 1981 Supplement, is amended to read as follows:

45. Pay claims for court-related fees claimed within five years as provided in section ~~606+18~~ 331.705, subsection 4.

Sec. 53. Section 331.507, subsection 2, paragraphs b and

c, Code 1981 Supplement, are amended by striking the paragraphs.

Sec. 54. Section 331.552, Code 1981 Supplement, is amended by adding the following new subsection after subsection 24 and renumbering the remaining subsections:

NEW SUBSECTION. Collect a fee of three dollars for issuing a certificate for land sold for nonpayment of taxes or a certificate of redemption of land sold for taxes.

Sec. 55. Section 331.552, subsection 28, Code 1981 Supplement, is amended to read as follows:

28. Carry out duties relating to the collection of a tax for the maintenance of property received as a gift as provided in section ~~565.10~~ 331.421, subsection 14.

Sec. 56. Section 331.559, subsection 7, Code 1981 Supplement, is amended to read as follows:

7. Collect the costs assessed against a property owner for the destruction or eradication of weeds as provided in ~~sections 317-20 and~~ section 317.21.

Sec. 57. Section 331.602, subsection 34, Code 1981 Supplement, is amended to read as follows:

34. Carry out duties relating to the filing of ~~financial~~ financing statements or instruments as provided in sections 554.9401 through 554.9408.

Sec. 58. Section 331.702, subsection 58, Code 1981 Supplement, is amended by striking the subsection.

Sec. 59. Section 331.756, subsection 64, Code 1981 Supplement, is amended by striking the subsection.

Sec. 60. Section 331.905, subsection 2, Code 1981 Supplement, is amended to read as follows:

2. A member of the county compensation board selected to represent the general public pursuant to subsection 1, ~~paragraphs~~ paragraph "c", "d", and or "e", shall not be an employee or officer of the state government, or a political subdivision of the state, or related within the third degree of consanguinity to a state or local governmental employee or officer.

Sec. 61. Sections 164.23, 309.84, 330.16, and 444.13, Code 1981, are repealed.

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DELWYN STROMER  
Speaker of the House

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TERRY E. BRANSTAD  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2387, Sixty-ninth General Assembly.

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ELIZABETH A. ISAACSON  
Chief Clerk of the House

Approved *April 23*, 1982

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ROBERT D. RAY  
Governor