

Finance: Halvorson of Webster, Chair; Halvorson of Clayton and Norland.

APR 18 1983

HOUSE FILE 628

FINANCE *Do Pass 4/20/83*

BY COMMITTEE ON WAYS AND MEANS

(Formerly House File 608)  
*Substituted for S.F. 274 4/25/82 (p. 1386)*

Passed House, Date 4-21-83 (p. 1524) Passed Senate, Date 4-25-83 (p. 1389)

Vote: Ayes 96 Nays 2 Vote: Ayes 39 Nays 6

Approved May 13, 1983 (p. 2245)

### A BILL FOR

1 An Act relating to county finances by requiring annual  
 2 budgets and reports, consolidating funds and levies and  
 3 establishing levy limitations, expanding the duties and  
 4 tenure of the county finance committee, providing for  
 5 current and noncurrent debt, making coordinating amend-  
 6 ments, and continuing certain penalties.

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

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HF 628

1 Section 1. Chapter 331, division IV, part 1, Code 1983,  
2 is amended by adding sections 2 and 3 of this Act.

3 Sec. 2. NEW SECTION. 331.403 ANNUAL FINANCIAL REPORT.

4 1. Not later than October 1 of each year, a county shall  
5 prepare an annual financial report showing for each county  
6 fund the financial condition as of June 30 and the results  
7 of operations for the year then ended. Copies of the report  
8 shall be maintained as a public record at the auditor's office  
9 and shall be furnished to the county finance committee and  
10 to the auditor of state. A summary of the report, in a form  
11 prescribed by the county finance committee, shall be published  
12 by each county not later than October 1 of each year in one  
13 or more newspapers which meet the requirements of section  
14 618.14.

15 2. Beginning with the fiscal year ending June 30, 1985,  
16 the annual financial report required in subsection 1 shall  
17 be prepared in conformity with generally accepted accounting  
18 principles.

19 3. The county finance committee may waive the application  
20 of subsection 2 to a county for a one-year period, if evidence  
21 is presented that substantial progress is being made towards  
22 removing the cause for the need of the waiver. The committee  
23 shall not grant a waiver for more than three successive years  
24 to the same county.

25 Sec. 3. NEW SECTION. 331.404 COUNTY INDEMNIFICATION  
26 FUND.

27 1. A county indemnification fund is created in the office  
28 of the treasurer of state, to be used to indemnify and pay  
29 on behalf of a county officer, township trustee, deputy,  
30 assistant, or employee of the county or the township, all  
31 sums that the person is legally obligated to pay because of  
32 an error or omission in the performance of official duties,  
33 except that the first five hundred dollars of each claim shall  
34 not be paid from this fund.

35 2. The fund does not relieve an insurer issuing insurance

1 under section 613A.7 from paying a loss incurred. An insurer  
2 shall not be subrogated to the assets of the fund regardless  
3 of provisions in a policy of insurance.

4 3. If the balance in the fund on September 30 is less  
5 than six hundred thousand dollars, the treasurer of state  
6 shall notify the board of each county to levy one-half cent  
7 per thousand dollars on the assessed value of all taxable  
8 property in the county.

9 4. Not later than December 15 or June 15 of a year in  
10 which the tax is collected, the treasurer shall transmit the  
11 amount of the tax levied and collected to the treasurer of  
12 state who shall credit it to the county indemnification fund.  
13 The treasurer of state shall invest moneys in the fund in  
14 the same manner as other public funds and shall credit interest  
15 received from that investment to the county indemnification  
16 fund.

17 5. A claim for an act or omission of a county officer,  
18 township trustee, or deputy, assistant, or employee of a  
19 county or township, which occurred after July 1, 1978, shall  
20 be processed in accordance with chapter 613A and paid from  
21 the fund, except that payment of a claim, except a final  
22 judgment, in excess of fifteen hundred dollars must have the  
23 unanimous approval of all members of the state appeal board,  
24 the attorney general, and the district court of Polk county.

25 6. If a final judgment is obtained against a county  
26 officer, township trustee, or deputy, assistant, or employee  
27 of a county or township, for an act or omission which occurred  
28 subsequent to July 1, 1978, and which is payable from the  
29 county indemnification fund, the county attorney shall  
30 ascertain if an insurance policy exists indemnifying the  
31 person against the judgment or any part of it. If no insurance  
32 exists, or if the judgment exceeds the limits of insurance,  
33 the county attorney shall submit a claim to the state  
34 comptroller against the county indemnification fund on behalf  
35 of the plaintiff for the amount of the judgment exceeding

1 the amount recoverable by reason of the insurance. The state  
2 comptroller shall promptly issue a warrant payable to the  
3 plaintiff for that amount, and the treasurer of state shall  
4 pay the warrant. Payment discharges the person from liability  
5 for that act or omission.

6 Sec. 4. Chapter 331, Code 1983, is amended by adding  
7 sections 5 through 21 of this Act as a new part 2 of division  
8 IV entitled "County levies, funds, budgets, and expenditures".

9 Sec. 5. NEW SECTION. 331.421 DEFINITIONS. As used in  
10 this part, unless the context otherwise requires:

11 1. "General county services" means the services which  
12 are primarily intended to benefit all residents of a county,  
13 including secondary road services, but excluding debt service  
14 and services financed by other statutory funds.

15 2. "Rural county services" means the services which are  
16 primarily intended to benefit those persons residing in the  
17 county outside of incorporated areas, including secondary  
18 road services, but excluding debt service and services financed  
19 by other statutory funds.

20 3. "Secondary road services" means the services related  
21 to secondary road construction and maintenance, excluding  
22 debt service and services financed by other statutory funds.

23 4. "Debt service" means expenditures for servicing the  
24 county's debt.

25 5. "Basic levy" means a levy authorized and limited by  
26 section 331.423 for general county services and rural county  
27 services.

28 6. "Supplemental levy" means a levy authorized and limited  
29 by section 331.424 for general county services and rural  
30 county services.

31 7. "Debt service levy" means a levy authorized and limited  
32 by section 331.422, subsection 3.

33 8. "Fiscal year" means the period of twelve months begin-  
34 ning July 1 and ending on the following June 30.

35 9. "Committee" means the county finance committee estab-

1 lished in chapter 333A.

2 Sec. 6. NEW SECTION. 331.422 COUNTY PROPERTY TAX LEVIES.

3 Subject to this section and sections 331.423 through 331.426  
4 or as otherwise provided by state law, the board of each  
5 county shall certify property taxes annually at its March  
6 session to be levied for county purposes as follows:

7 1. Taxes for general county services shall be levied on  
8 all taxable property within the county.

9 2. Taxes for rural county services shall be levied on  
10 all taxable property not within incorporated areas of the  
11 county.

12 3. Taxes in the amount necessary for debt service shall  
13 be levied on all taxable property within the county, except  
14 as otherwise provided by state law.

15 4. Other taxes shall be levied as provided by state law.

16 Sec. 7. NEW SECTION. 331.423 BASIC LEVIES--MAXIMUMS.

17 Annually, the board may certify basic levies, subject to the  
18 following limits:

19 1. For general county services, three dollars and fifty  
20 cents per thousand dollars of the assessed value of all taxable  
21 property in the county.

22 2. For rural county services, three dollars and ninety-  
23 five cents per thousand dollars of the assessed value of  
24 taxable property in the county outside of incorporated areas.

25 Sec. 8. NEW SECTION. 331.424 SUPPLEMENTAL LEVIES. To  
26 the extent that the basic levies are insufficient to meet  
27 the county's needs for the following services, the board may  
28 certify supplemental levies as follows:

29 1. For general county services, an amount sufficient  
30 to pay the charges for the following:

31 a. To the extent that the county is obligated by statute  
32 to pay the charges for:

33 (1) Care and treatment of patients by a state mental  
34 health institute.

35 (2) Care and treatment of patients by either of the state

1 hospital-schools or by any other facility established under  
2 chapter 222 and diagnostic evaluation under section 222.31.

3 (3) Care and treatment of patients under chapter 225.

4 (4) Care and treatment of persons at the alcoholic treat-  
5 ment center at Oakdale or facilities provided under chapter  
6 125. However, the county may require that an admission to  
7 a center or other facility shall be reported to the board  
8 by the center or facility within five days as a condition  
9 of the payment of county funds for that admission.

10 (5) Care of children admitted or committed to the Iowa  
11 juvenile home at Toledo.

12 (6) Clothing, transportation, medical, or other services  
13 provided persons attending the Iowa braille and sight-saving  
14 school, the Iowa school for the deaf, or the state hospital-  
15 school for severely handicapped children at Iowa City, for  
16 which the county becomes obligated to pay pursuant to sections  
17 263.12, 269.2, and 270.4 through 270.7.

18 b. To the extent that the board deems it advisable to  
19 pay, the charges for professional evaluation, treatment,  
20 training, habilitation, and care of persons who are mentally  
21 retarded, autistic persons, or persons who are afflicted by  
22 any other developmental disability, at a suitable public or  
23 private facility providing inpatient or outpatient care in  
24 the county. As used in this paragraph:

25 (1) "Developmental disability" has the meaning assigned  
26 that term by 42 U.S.C. sec. 6001(7) (1976), Supp. II, 1978,  
27 and Supp. III, 1979.

28 (2) "Autistic persons" means persons, regardless of age,  
29 with severe communication and behavior disorders that became  
30 manifest during the early stages of childhood development  
31 and that are characterized by a severely disabling inability  
32 to understand, communicate, learn, and participate in social  
33 relationships. "Autistic persons" includes but is not limited  
34 to those persons afflicted by infantile autism, profound  
35 aphasia, and childhood psychosis.

- 1 c. Care and treatment of persons placed in the county  
2 hospital, county care facility, a health care facility as  
3 defined in section 135C.1, subsection 4, or any other public  
4 or private facility, which placement is in lieu of admission  
5 or commitment to or is upon discharge, removal, or transfer  
6 from a state mental health institute, hospital-school, or  
7 other facility established pursuant to chapter 222.
- 8 d. Amounts budgeted by the board for the cost of  
9 establishment and initial operation of a community mental  
10 health center in the manner and subject to the limitations  
11 provided by state law.
- 12 e. Foster care and related services provided under court  
13 order to a child who is under the jurisdiction of the juvenile  
14 court, including court-ordered costs for a guardian ad litem  
15 under section 232.71.
- 16 f. The care, admission, commitment, and transportation  
17 of mentally ill patients in state hospitals, to the extent  
18 that expenses for these services are required to be paid by  
19 the county, including compensation for the advocate appointed  
20 under section 229.19.
- 21 g. Amounts budgeted by the board for mental health services  
22 or mental retardation services furnished to persons on either  
23 an outpatient or inpatient basis, to a school or other public  
24 agency, or to the community at large, by a community mental  
25 health center or other suitable facility located in or rea-  
26 sonably near the county, provided that services meet the  
27 standards of the mental health and mental retardation commis-  
28 sion and are consistent with the annual plan for services  
29 approved by the board.
- 30 h. Reimbursement on behalf of mentally retarded persons  
31 under section 249A.12.
- 32 i. Elections, and voter registration pursuant to chapter  
33 48.
- 34 j. Employee benefits under chapters 96, 97B, and 97C,  
35 which are associated with salaries for general county services.

1 k. Joint county and city building authorities established  
2 under section 346.27, as provided in subsection 22 of that  
3 section.

4 l. Tort liability insurance to cover the liability of  
5 the county or its officers as provided in chapter 613A.

6 m. The maintenance and operation of the courts, including  
7 but not limited to the salary and expenses of the clerk of  
8 the district court, deputy clerks and other employees of the  
9 clerk's office, and bailiffs, establishment and operation  
10 of a public defender's office, court costs if the prosecution  
11 fails or if the costs cannot be collected from the person  
12 liable, costs and expenses of prosecution under section  
13 189A.17, ~~salaries and expenses of juvenile probation officers~~  
14 ~~under chapter 231~~, court-ordered costs in domestic abuse cases  
15 under section 236.5, the county's expense for confinement  
16 of prisoners under chapter 356A, temporary assistance to the  
17 county attorney, ~~county contributions required under section~~  
18 ~~602.34~~, ~~reimbursement for judicial magistrates under section~~  
19 ~~602.42~~, claims filed under section 622.93, interpreters' fees  
20 under section 622B.7, uniform citation and complaint supplies  
21 under section 805.6, and witness fees under section 819.3.

22 n. Court-ordered costs of conciliation procedures under  
23 section 598.16.

24 o. Establishment and maintenance of a joint county indigent  
25 defense fund pursuant to an agreement under section 28E.19.

26 The board may require a public or private facility, as  
27 a condition of receiving payment from county funds for services  
28 it has provided, to furnish the board with a statement of  
29 the income, assets, and legal residence including township  
30 and county of each person who has received services from that  
31 facility for which payment has been made from county funds  
32 under paragraphs a through h. However, the facility shall  
33 not disclose to anyone the name or street or route address  
34 of a person receiving services for which commitment is not  
35 required, without first obtaining that person's written

1 permission.

2 Parents or other persons may voluntarily reimburse the  
3 county or state for the reasonable cost of caring for a patient  
4 or an inmate in a county or state facility.

5 2. For rural county services, an amount sufficient to  
6 pay the charges for the following:

7 a. Employee benefits under chapters 96, 97B, and 97C,  
8 which are associated with salaries for rural county services.

9 b. An aviation authority under chapter 330A, to the extent  
10 that the county contributes to the authority under section  
11 330A.15.

12 Sec. 9. NEW SECTION. 331.425 ADDITIONS TO LEVIES--SPECIAL  
13 LEVY ELECTION. The board may certify an addition to a levy  
14 in excess of the amounts otherwise permitted under sections  
15 331.423, 331.424, and 331.426 if the proposition to certify  
16 an addition to a levy has been submitted at a special levy  
17 election and received a favorable majority of the votes cast  
18 on the proposition. A special levy election is subject to  
19 the following:

20 1. The election shall be held only if the board gives  
21 notice to the county commissioner of elections, not later  
22 than February 15, that the election is to be held.

23 2. The election shall be held on the second Tuesday in  
24 March and be conducted by the county commissioner of elections  
25 in accordance with the law.

26 3. The proposition to be submitted shall be substantially  
27 in the following form:

28 "Vote for only one of the following:

29 Shall the county of \_\_\_\_\_ levy an additional tax  
30 at a rate of \$ \_\_\_\_\_ each year for \_\_\_\_\_  
31 years beginning next July 1 in excess of the statutory limits  
32 otherwise applicable for the (general county services or  
33 rural county services) fund?

34 \_\_\_\_\_ or

35 The county of \_\_\_\_\_ shall continue the (general

1 county services or rural county services fund) under the maxi-  
2 mum rate of \$ \_\_\_\_\_."

3 4. The canvass shall be held beginning at one o'clock  
4 on the second day which is not a holiday following the special  
5 levy election.

6 5. Notice of the proposed special levy election shall  
7 be published at least twice in a newspaper as specified in  
8 section 331.305 prior to the date of the special levy elec-  
9 tion. The first notice shall appear as early as practicable  
10 after the board has decided to seek a special levy.

11 Sec. 10. NEW SECTION. 331.426 ADDITIONS TO BASIC LEVIES.

12 If a county has unusual circumstances, creating a need for  
13 additional property taxes for general county services or rural  
14 county services in excess of the amount that can be raised  
15 by the levies otherwise permitted under sections 331.423  
16 through 331.425, the board may certify additions to each of  
17 the basic levies as follows:

18 1. The basis for justifying an additional property tax  
19 under this section must be one or more of the following:

20 a. An unusual increase in population as determined by  
21 the preceding certified federal census.

22 b. A natural disaster or other emergency.

23 c. Unusual problems relating to major new functions re-  
24 quired by state law.

25 d. Unusual staffing problems.

26 e. Unusual need for additional moneys to permit continuance  
27 of a program which provides substantial benefit to county  
28 residents.

29 f. Unusual need for a new program which will provide sub-  
30 stantial benefit to county residents, if the county establishes  
31 the need and the amount of necessary increased cost.

32 g. A reduced or unusually low growth rate in the property  
33 tax base of the county.

34 2. The public notice of a hearing on the county budget  
35 required by section 331.434, subsection 3, shall include the

1 following additional information for the applicable class  
2 of services:

3 a. A statement that the accompanying budget summary re-  
4 quires a proposed basic property tax rate exceeding the maximum  
5 rate established by the general assembly.

6 b. A comparison of the proposed basic tax rate with the  
7 maximum basic tax rate, and the dollar amount of the difference  
8 between the proposed rate and the maximum rate.

9 c. A statement of the major reasons for the difference  
10 between the proposed basic tax rate and the maximum basic  
11 tax rate.

12 The information required by this subsection shall be pub-  
13 lished in a conspicuous form as prescribed by the committee.

14 Sec. 11. NEW SECTION. 331.427 GENERAL FUND.

15 1. Except as otherwise provided by state law, county  
16 revenues from taxes and other sources for general county  
17 services shall be credited to the general fund of the county,  
18 including revenues received under sections 84.21, 98.35,  
19 98A.6, 101A.3, 101A.7, 110.12, 123.36, 123.143, 144.46, 176A.8,  
20 247A.10, 321.105, 321.152, 321.192, 321.485, 321G.7, 331.554,  
21 subsection 6, 331.703, subsection 6, 341A.20, 364.3, 368.21,  
22 422.65, 422.100, 422A.2, 428A.8, 430A.3, 433.15, 434.19,  
23 441.68, 445.52, 445.57, 533.24, 556B.1, 567.10, 583.6, 809.6,  
24 906.17, and 911.3, and the following:

25 a. License fees for business establishments.

26 b. Moneys remitted for fines and forfeited bail under  
27 section 602.55, except those directed to be placed in the  
28 school fund.

29 c. Other amounts in accordance with state law.

30 2. The board may make appropriations from the general  
31 fund for general county services, including but not limited  
32 to the following:

33 a. Expenses of a joint disaster services and emergency  
34 planning administration under section 29C.9.

35 b. Development, operation, and maintenance of memorial

1 buildings or monuments under chapter 37.

2 c. Purchase of voting machines under chapter 52.

3 d. Expenses incurred by the county conservation board  
4 established under chapter 111A, in carrying out its powers  
5 and duties.

6 e. Local health services. The county auditor shall keep  
7 a complete record of appropriations for local health services  
8 and shall issue warrants on them only on requisition of the  
9 local or district health board.

10 f. Expenses relating to county fairs, as provided in  
11 chapter 174.

12 g. Maintenance of a juvenile detention home under chapter  
13 232.

14 h. Relief of veterans under chapter 250.

15 i. Care and support of the poor under chapter 252.

16 j. Operation, maintenance, and management of a health  
17 center under chapter 346A.

18 k. Payment of bounties on wild animals.

19 l. For the use of a nonprofit historical society organized  
20 under chapter 504 or 504A.

21 m. Services listed in section 331.424, subsection 1 and  
22 section 331.554.

23 3. Appropriations specifically authorized to be made from  
24 the general fund shall not be made from the rural services  
25 fund, but may be made from other sources.

26 Sec. 12. NEW SECTION. 331.428 RURAL SERVICES FUND.

27 1. Except as otherwise provided by state law, county  
28 revenues from taxes and other sources for rural county services  
29 shall be credited to the rural services fund of the county.

30 2. The board may make appropriations from the rural  
31 services fund for rural county services, including but not  
32 limited to the following:

33 a. Road clearing, weed eradication, and other expenses  
34 incurred under chapter 317.

35 b. Maintenance of a county library and library contracts

1 under chapter 358B.

2 c. Planning, operating, and maintaining sanitary disposal  
3 projects under chapter 455B.

4 d. Services listed under section 331.424, subsection  
5 2.

6 3. Appropriations specifically authorized to be made from  
7 the rural services fund shall not be made from the general  
8 fund, but may be made from other sources.

9 Sec. 13. NEW SECTION. 331.429 SECONDARY ROAD FUND.

10 1. Except as otherwise provided by state law, county  
11 revenues for secondary road services shall be credited to  
12 the secondary road fund, including the following:

13 a. Transfers from the general fund not to exceed in any  
14 year the dollar equivalent of a tax of sixteen and seven-  
15 eighths cents per thousand dollars of assessed value on all  
16 taxable property in the county.

17 b. Transfers from the rural services fund not to exceed  
18 in any year the dollar equivalent of a tax of three dollars  
19 and three-eighths cents per thousand dollars of assessed value  
20 on all taxable property not located within the corporate  
21 limits of a city in the county.

22 c. Moneys allotted to the county from the state road use  
23 tax fund.

24 d. Moneys provided by individuals from their own con-  
25 tributions for the improvement of any secondary road.

26 e. Other moneys dedicated to this fund by law including  
27 but not limited to sections 306.15, 309.52, 311.23, 311.29,  
28 and 313.28.

29 2. The board may make appropriations from the secondary  
30 road fund for the following secondary road services:

31 a. Construction and reconstruction of secondary roads  
32 and costs incident to the construction and reconstruction.

33 b. Maintenance and repair of secondary roads and costs  
34 incident to the maintenance and repair.

35 c. Payment of all or part of the cost of construction

1 and maintenance of bridges in cities having a population of  
2 eight thousand or less and all or part of the cost of construc-  
3 tion of roads which are located within cities of less than  
4 four hundred population and which lead to state parks.

5 d. Special drainage assessments levied on account of  
6 benefits to secondary roads.

7 e. Payment of interest and principal on bonds of the  
8 county issued for secondary roads, bridges, or culverts con-  
9 structed by the county.

10 f. A legal obligation in connection with secondary roads  
11 and bridges, which obligation is required by law to be taken  
12 over and assumed by the county.

13 g. Secondary road equipment, materials, and supplies,  
14 and garages or sheds for their storage, repair, and servicing.

15 h. Assignment or designation of names or numbers to roads  
16 in the county and erection, construction, or maintenance of  
17 guideposts or signs at intersections of roads in the county.

18 i. The services provided under sections 306.15, 309.18,  
19 309.52, 311.7, 311.23, 313A.23, 316.14, 321.426, 455.50,  
20 455.118, 460.7, and 460.8, or other state law relating to  
21 secondary roads.

22 Sec. 14. NEW SECTION. 331.430 DEBT SERVICE FUND.

23 1. Except as otherwise provided by state law, county  
24 revenues from taxes and other sources for debt service shall  
25 be credited to the debt service fund of the county. However,  
26 moneys pledged or available to service general obligation  
27 bonds, and received from sources other than property taxes,  
28 shall be deposited in the fund from which the debt is to be  
29 retired.

30 2. The board may make appropriations from the debt service  
31 fund for the following debt service:

32 a. Judgments against the county, except those authorized  
33 by law to be paid from sources other than property tax.

34 b. Interest as it becomes due and the amount necessary  
35 to pay, or to create a sinking fund to pay, the principal

1 at maturity of all general obligation bonds issued by the  
2 county except those serviced through the secondary road  
3 services levies.

4 3. A tax levied for the debt service fund is not invalid  
5 if it raises moneys in excess of those needed for a specific  
6 purpose. Only excess moneys remaining after retirement of  
7 all indebtedness payable from the debt service fund may be  
8 transferred from the fund to the fund most closely related  
9 to the project for which the indebtedness arose, or to the  
10 general fund, subject to the terms of the original bond issue.

11 4. When the amount in the hands of the treasurer belonging  
12 to the debt service fund, after setting aside the sum required  
13 to pay interest maturing before the next levy, is sufficient  
14 to redeem one or more bonds which by their terms are subject  
15 to redemption, the treasurer shall notify the owner of the  
16 bonds. If the bonds are not presented for payment or  
17 redemption within thirty days after the date of notice, the  
18 interest on the bonds shall cease, and the amount due shall  
19 be set aside for payment when presented. Redemptions shall  
20 be made in the order of the bond numbers.

21 Sec. 15. NEW SECTION. 331.431 ADDITIONAL FUNDS. A  
22 county may establish other funds in accordance with generally  
23 accepted accounting principles. Taxes may be levied for those  
24 funds as provided by state law. The condition and operations  
25 of each fund shall be included in the annual financial report  
26 required in section 331.403.

27 Sec. 16. NEW SECTION. 331.432 INTERFUND TRANSFERS.  
28 It is unlawful to make permanent transfers of money between  
29 the general fund and the rural services fund. Moneys credited  
30 to the secondary road fund for the construction and maintenance  
31 of secondary roads shall not be transferred. Other transfers,  
32 including transfers from the debt service fund made in  
33 accordance with section 331.430, and transfers from the general  
34 or rural services fund to the secondary road fund in accordance  
35 with section 331.429, subsection 1, paragraphs a and b, are

1 not effective until authorized by resolution of the board.  
2 The transfer of inactive funds is subject to section 24.21.

3 Sec. 17. NEW SECTION. 331.433 ESTIMATES SUBMITTED BY  
4 DEPARTMENTS.

5 1. On or before January 15 of each year, each elective  
6 or appointive officer or board, except tax certifying boards  
7 as defined in section 24.2, subsection 3, having charge of  
8 a county office or department, shall prepare and submit to  
9 the auditor or other official designated by the board an  
10 estimate, itemized in the detail required by the board and  
11 consistent with existing county accounts, showing all of the  
12 following:

13 a. The proposed expenditures of the office or department  
14 for the next fiscal year.

15 b. An estimate of the revenues, except property taxes,  
16 to be collected for the county by the office during the next  
17 fiscal year.

18 2. On or before January 20 of each year, the auditor or  
19 other designated official shall compile the various office  
20 and department estimates and submit them to the board. In  
21 the preparation of the county budget the board may consult  
22 with any officer or department concerning the estimates and  
23 requests and may adjust the requests for any county office  
24 or department.

25 Sec. 18. NEW SECTION. 331.434 COUNTY BUDGET. Annually,  
26 the board of each county, subject to sections 331.423 through  
27 331.426 and other applicable state law, shall prepare and  
28 adopt a budget, certify taxes, and provide appropriations  
29 as follows:

30 1. The budget shall show the amount required for each  
31 class of proposed expenditures, a comparison of the amounts  
32 proposed to be expended with the amounts expended for like  
33 purposes for the two preceding years, the revenues from sources  
34 other than property taxation, and the amount to be raised  
35 by property taxation, in the detail and form prescribed by

1 the committee.

2 2. Not less than twenty days before the date that a budget  
3 must be certified under section 24.17 and not less than ten  
4 days before the date set for the hearing under subsection  
5 3 of this section, the board shall file the budget with the  
6 auditor. The auditor shall make available a sufficient number  
7 of copies of the budget to meet the requests of taxpayers  
8 and organizations and have them available for distribution  
9 at the courthouse or other places designated by the board.

10 3. The board shall set a time and place for a public  
11 hearing on the budget before the final certification date  
12 and shall publish notice of the hearing not less than ten  
13 nor more than twenty days prior to the hearing in one or more  
14 newspapers which meet the requirements of section 618.14.  
15 A summary of the proposed budget, in the form prescribed by  
16 the committee, shall be included in the notice. Proof of  
17 publication shall be filed with and preserved by the auditor.  
18 A levy is not valid unless and until the notice is published  
19 and filed.

20 4. At the hearing, a resident or taxpayer of the county  
21 may present to the board objections to or arguments in favor  
22 of any part of the budget.

23 5. After the hearing, the board shall adopt by resolution  
24 a budget and certificate of taxes for the next fiscal year  
25 and shall direct the auditor to properly certify and file  
26 the budget and certificate of taxes as adopted. The board  
27 shall not adopt a tax in excess of the estimate published,  
28 except a tax which is approved by a vote of the people, and  
29 a greater tax than that adopted shall not be levied or  
30 collected. A county budget and certificate of taxes adopted  
31 for the following fiscal year becomes effective on the first  
32 day of that year.

33 6. The board shall appropriate, by resolution, the amounts  
34 deemed necessary for each of the different county officers  
35 and departments during the ensuing fiscal year. Increases

1 or decreases in these appropriations do not require a budget  
2 amendment, but may be provided by resolution at a regular  
3 meeting of the board, as long as each class of proposed  
4 expenditures contained in the budget summary published under  
5 subsection 3 of this section is not increased. However,  
6 decreases in appropriations for a county officer or department  
7 of more than ten percent or five thousand dollars, whichever  
8 is greater, shall not be effective unless the board sets a  
9 time and place for a public hearing on the proposed decrease  
10 and publishes notice of the hearing not less than ten nor  
11 more than twenty days prior to the hearing in one or more  
12 newspapers which meet the requirements of section 618.14.

13 Sec. 19. NEW SECTION. 331.435 BUDGET AMENDMENT. The  
14 board may amend the adopted county budget, subject to sections  
15 331.423 through 331.426 and other applicable state law, to  
16 permit increases in any class of proposed expenditures  
17 contained in the budget summary published under section  
18 331.434, subsection 3.

19 The board shall prepare and adopt a budget amendment in  
20 the same manner as the original budget, as provided in section  
21 331.434, and the amendment is subject to protest as provided  
22 in section 331.436, except that the committee may by rule  
23 provide that amendments of certain types or up to certain  
24 amounts may be made without public hearing and without being  
25 subject to protest. A county budget for the ensuing fiscal  
26 year shall be amended by May 31 to allow time for a protest  
27 hearing to be held and a decision rendered before June 30.  
28 An amendment of a budget after May 31 which is properly  
29 appealed but without adequate time for hearing and decision  
30 before June 30 is void.

31 Sec. 20. NEW SECTION. 331.436 PROTEST. Protests to  
32 the adopted budget must be made in accordance with sections  
33 24.27 through 24.32 as if the county were the municipality  
34 under those sections.

35 Sec. 21. NEW SECTION. 331.437 EXPENDITURES EXCEEDING

1 APPROPRIATIONS. It is unlawful for a county official, the  
2 expenditures of whose office come under this part, to authorize  
3 the expenditure of a sum for the official's department larger  
4 than the amount which has been appropriated for that department  
5 by the board.

6 A county official in charge of a department or office who  
7 violates this law is guilty of a simple misdemeanor. The  
8 penalty in this section is in addition to the liability imposed  
9 in section 331.476.

10 Sec. 22. Chapter 331, Code 1983, is amended by adding  
11 sections 23 through 26 of this Act as a new part 5 of division  
12 IV entitled "Current and noncurrent debt".

13 Sec. 23. NEW SECTION. 331.476 EXPENDITURES CONFINED  
14 TO RECEIPTS. Except as otherwise provided in section 331.478,  
15 a county officer or employee shall not allow a claim, issue  
16 a warrant, or execute a contract which will result during  
17 a fiscal year in an expenditure from a county fund in excess  
18 of an amount equal to the collectible revenues in the fund  
19 for that fiscal year plus any unexpended balance in the fund  
20 from a previous year. A county officer or employee allowing  
21 a claim, issuing a warrant, or executing a contract in  
22 violation of this section is personally liable for the payment  
23 of the claim or warrant or the performance of the contract.

24 Sec. 24. NEW SECTION. 331.477 CURRENT DEBT AUTHORIZED.  
25 A debt payable from resources which will have accrued in a  
26 fund by the end of the fiscal year in which the debt is  
27 incurred may be authorized only by resolution of the board.  
28 The debt may take the form of:

- 29 1. Anticipatory warrants subject to chapter 74.
- 30 2. Loans from other county funds.
- 31 3. Other formal short-term debt instruments or obligations.

32 Sec. 25. NEW SECTION. 331.478 NONCURRENT DEBT AUTHORIZED.

- 33 1. A county may contract indebtedness and issue bonds  
34 as otherwise provided by state law.
- 35 2. The board may by resolution authorize noncurrent debt

1 as defined in subsection 3 which is payable from resources  
2 accruing after the end of the fiscal year in which the debt  
3 is incurred, in accordance with section 331.479, for any of  
4 the following purposes:

5 a. Expenditures for bridges or buildings destroyed by  
6 fire, flood, or other extraordinary casualty.

7 b. Expenditures incurred in the operation of the courts.

8 c. Expenditures for bridges which are made necessary by  
9 the construction of a public drainage improvement.

10 d. Expenditures for the benefit of a person entitled to  
11 receive assistance from public funds.

12 e. Expenditures authorized by vote of the electorate.

13 f. Contracts executed on the basis of the budget submitted  
14 as provided in section 309.93.

15 g. Expenditures authorized by supervisors acting in the  
16 capacity of trustees or directors of a drainage district or  
17 other special district.

18 h. Expenditures for land acquisition for county  
19 conservation purposes not to exceed in any year the monetary  
20 equivalent of a tax of six and three-fourths cents per thousand  
21 dollars of assessed value on all the taxable property in the  
22 county.

23 i. Expenditures for purposes for which counties may issue  
24 general obligation bonds without an election under state law.

25 3. Noncurrent debt authorized by subsection 2 may take  
26 any of the following forms:

27 a. Anticipatory warrants subject to chapter 74.

28 Anticipatory warrants drawn on the secondary road fund are  
29 also subject to sections 309.46 through 309.55.

30 b. Advances from other funds.

31 c. Installment purchase contracts.

32 d. Other formal debt instruments or obligations other  
33 than bonds.

34 4. Noncurrent debt as defined in subsection 3 shall be  
35 retired from resources of the fund from which the expenditure

1 was made for which the debt was incurred.

2     Sec. 26. NEW SECTION. 331.479 OTHER NONCURRENT DEBT  
3 ISSUANCE. Before the board may institute proceedings for  
4 the incurrence of debt for the purposes listed in section  
5 331.478, subsection 2, a notice of the proposed action,  
6 including a statement of the amount, purposes, and form of  
7 the debt, the proposed time of its liquidation, and the time  
8 and place of the meeting at which the board proposes to take  
9 action to authorize the debt, shall be published as provided  
10 in section 331.305. At the meeting, the board shall receive  
11 oral or written objections from any resident or property owner  
12 of the county. After all objections have been received and  
13 considered, the board, at that meeting or a date to which  
14 it is adjourned, may take additional action to authorize the  
15 debt or abandon the proposal.

16                                   COORDINATING AMENDMENTS

17     Sec. 27. Section 1.15, Code 1983, is amended to read as  
18 follows:

19     1.15 ATTORNEY APPOINTED BY STATE IN CIVIL ACTIONS. In  
20 all civil causes of action ~~wherein~~ where the state of Iowa  
21 or any of its subdivisions or departments is a party, and  
22 a member of the Sac and Fox Indian settlement is a party,  
23 the district court of Iowa shall appoint competent legal  
24 counsel at all stages of hearing, appeal and final  
25 determination for any Indian not otherwise represented by  
26 legal counsel, in any domestic relations matter, including,  
27 but not limited to, matters pertaining to dependency, neglect,  
28 delinquency, care or custody of minors. The court shall fix  
29 and allow reasonable compensation for the services of said  
30 the attorney, costs of transcripts and depositions, and  
31 investigative expense, which shall be paid as a claim by the  
32 office of county auditor ~~from the welfare fund~~ of the county  
33 where the ~~said~~ action is commenced, and ~~said~~ the county shall  
34 be ~~refunded and~~ paid for all sums so paid ~~for legal counsel,~~  
35 ~~transcripts and depositions, and investigative expense~~ out

1 of any funds in the state treasury not otherwise appropriated  
2 upon filing claim with the state comptroller.

3 Sec. 28. Section 11.21, unnumbered paragraph 1, Code 1983,  
4 is amended to read as follows:

5 Upon payment by the state of the salary and expenses, the  
6 auditor of state shall file with the warrant-issuing officer  
7 of the county, municipality or school, whose offices were  
8 examined, a sworn statement consisting of the itemized expenses  
9 paid and prorated salary costs paid under section 11.20.

10 Upon audit and approval by the board of supervisors, council  
11 or school board, the ~~said~~ warrant-issuing officer shall draw  
12 ~~his~~ a warrant for ~~said~~ the amount on the ~~general-fund-of-the~~  
13 county, or on the general fund of the municipality or school  
14 in favor of the auditor of state, which warrant shall be  
15 placed to the credit of the general fund of the state. In  
16 the event of the disapproval of any items of said statement  
17 by the county, municipality, or school authorities, written  
18 objections shall be filed with the auditor of state within  
19 thirty days from the filing thereof. Disapproved items of  
20 ~~said~~ the statement shall be paid the auditor of state upon  
21 receiving final decisions emanating from public hearing  
22 established by the auditor of state.

23 Sec. 29. Section 11.23, Code 1983, is amended to read  
24 as follows:

25 11.23 DUTY TO INSTALL. ~~It shall be the specific duty~~  
26 ~~of each county and~~ Each school officer ~~to shall~~ install and  
27 use in ~~his~~ the office a system of uniform blanks and forms  
28 as prescribed by law. State auditors ~~are charged with the~~  
29 ~~specific duty to~~ shall assist ~~all such~~ the school officers  
30 in installing ~~said~~ the system.

31 Sec. 30. Section 24.2, subsection 1, Code 1983, is amended  
32 to read as follows:

33 1. ~~The word "municipality" shall mean the county, school~~  
34 ~~corporation, and all other~~ "Municipality" means a public  
35 ~~body~~ body or ~~corporations~~ corporation that have has power

1 to levy or certify a tax or sum of money to be collected by  
 2 taxation, ~~but shall not include any~~ except a county, city,  
 3 drainage district, township, or road district.

4 Sec. 31. Section 24.6, Code 1983, is amended to read as  
 5 follows:

6 24.6 EMERGENCY FUND--LEVY. Each A municipality as defined  
 7 ~~herein,~~ may include in the estimate ~~herein~~ required, an  
 8 estimate for an emergency fund. ~~Each such A~~ municipality  
 9 ~~shall have power to~~ may assess and levy a tax for ~~such the~~  
 10 emergency fund at a rate not to exceed twenty-seven cents  
 11 per thousand dollars of assessed value of taxable property  
 12 of the municipality, provided that ~~no such an~~ emergency tax  
 13 levy shall not be made until ~~such the~~ municipality ~~shall have~~  
 14 has first petitioned the state board ~~to make such levy~~ and  
 15 received its approval ~~thereof~~. Transfers of moneys may be  
 16 made from the emergency fund to any other fund of the  
 17 municipality for the purpose of meeting deficiencies in any  
 18 ~~such a~~ fund arising from any cause, provided, ~~however,~~ that  
 19 ~~no such a~~ transfer shall not be made except upon the written  
 20 approval of the state board, and then only when ~~such that~~  
 21 approval is requested by a two-thirds vote of the governing  
 22 body of ~~said the~~ municipality. ~~Approval may be granted by~~  
 23 ~~the state board upon an application approved by a two-thirds~~  
 24 ~~vote of the board of supervisors of a county to use this fund~~  
 25 ~~for the purpose of matching funds available to such county~~  
 26 ~~from federal programs including, but not limited to, crime~~  
 27 ~~control, public health, disaster services, highway safety,~~  
 28 ~~juvenile delinquency, narcotics control and pollution.~~

29 Sec. 32. Section 24.9, unnumbered paragraph 2, Code 1983,  
 30 is amended by striking the unnumbered paragraph.

31 Sec. 33. Section 24.14, Code 1983, is amended to read  
 32 as follows:

33 24.14 TAX LIMITED. No A greater tax than that so entered  
 34 upon the record shall not be levied or collected for the  
 35 municipality proposing the tax for the ~~purpose or~~ purposes

1 indicated; and thereafter ~~no~~ a greater expenditure of public  
 2 money shall not be made for any specific purpose than the  
 3 amount estimated and appropriated ~~therefor~~ for that purpose,  
 4 except as provided in sections 24.6, and 24.15 and ~~section~~  
 5 ~~331.901,--subsection-6,--paragraph-"d"~~. All budgets set up  
 6 in accordance with the statutes shall take such funds, and  
 7 allocations made by sections 123.53, 324.79 and 405.1, into  
 8 account, and all such funds, regardless of their source, shall  
 9 be considered in preparing the budget, all as is provided  
 10 in this chapter.

11 Sec. 34. Section 24.22, Code 1983, is amended to read  
 12 as follows:

13 24.22 TRANSFER OF ACTIVE FUNDS--POOR-FUND. Upon the ap-  
 14 proval of the state board, it is lawful to make temporary  
 15 or permanent transfers of money from one fund ~~of the~~  
 16 ~~municipality~~ to another fund thereof of the municipality.  
 17 ~~However,--funds-collected-and-received-for-the-construction~~  
 18 ~~and-maintenance-of-secondary-roads-shall-not-be-transferred~~  
 19 ~~for-any-purpose.~~ The certifying board or levying board shall  
 20 provide that money temporarily transferred shall be returned  
 21 to the fund from which it was transferred within the time  
 22 and upon the conditions the state board determines, ~~provided~~  
 23 ~~that.~~ However, it is not necessary to return to the emergency  
 24 fund, or to any other fund no longer required, any money  
 25 transferred ~~therefrom~~ to any other fund. ~~No-transfer-shall~~  
 26 ~~be-made-to-a-poor-fund-unless-there-is-a-shortage-in-the-fund~~  
 27 ~~after-the-maximum-permissible-levy-has-been-made-for-the-fund.~~

28 Sec. 35. Section 24.48, unnumbered paragraph 6, Code 1983,  
 29 is amended to read as follows:

30 For purposes of this section only, "political subdivision"  
 31 means a city, ~~county~~, school district, or any other special  
 32 purpose district which certifies its budget to the county  
 33 auditor and derives funds from a property tax levied against  
 34 taxable property situated within the political subdivision.

35 Sec. 36. NEW SECTION. 28E.19 JOINT COUNTY INDIGENT

1 DEFENSE FUND. Two or more counties may execute an agreement  
2 under chapter 28E to create a joint county indigent defense  
3 fund to be used to compensate attorneys appointed to represent  
4 indigents under section 331.778 when funds budgeted for that  
5 purpose are exhausted. In addition to other requirements  
6 of an agreement under chapter 28E, the agreement shall provide  
7 for the amount to be paid by each county based on its  
8 population to establish and maintain an appropriate balance  
9 in the joint fund, and for a method of repayment if a county  
10 withdraws more funds than it has contributed.

11 Sec. 37. Section 28E.23, unnumbered paragraph 1, Code  
12 1983, is amended to read as follows:

13 The public safety commission, on or before January tenth  
14 of each year, shall make an estimate of the total amount of  
15 revenue deemed necessary for operation of the district and,  
16 in conjunction with the county board of supervisors and city  
17 councils in the district, determine the amounts which will  
18 be contributed by the county and by each city in the district  
19 from ~~their~~ its general ~~funds~~ fund which are based upon an  
20 average of revenues raised for law enforcement purposes in  
21 the county or city for the three previous years.

22 Sec. 38. Section 28E.24, unnumbered paragraph 2, Code  
23 1983, is amended to read as follows:

24 In addition, the county board of supervisors and the city  
25 council of each city in the district shall certify to the  
26 public safety commission the amounts of revenue from the  
27 county ~~general-fund~~ and from the city general fund credited  
28 to each city in the district based upon an average of revenues  
29 raised for law enforcement purposes in each city for the three  
30 previous years. The public safety commission shall subtract  
31 the total of these amounts from the amount of revenue to be  
32 contributed by each city respectively. The difference for  
33 each city is the amount of additional revenue needed for  
34 unified law enforcement purposes.

35 Sec. 39. Section 28E.24, unnumbered paragraph 5, Code

1 1983, is amended to read as follows:

2 The county board of supervisors and the city council of  
3 each city in the district shall deposit in the public safety  
4 fund the amounts of revenue ~~from their general funds~~ certified  
5 to the public safety commission in this section based upon  
6 an average of revenues raised for law enforcement purposes  
7 for the three previous years.

8 Sec. 40. Section 29C.9, subsection 1, Code 1983, is amended  
9 to read as follows:

10 1. The county boards of supervisors, city councils and  
11 boards of directors of school districts shall ~~co-operate~~  
12 cooperate with the office of disaster services to carry out  
13 the provisions of this chapter. Boards of supervisors and  
14 city councils shall form a joint county-municipal disaster  
15 services and emergency planning administration. Such joint  
16 administration shall be composed of a member of the county  
17 board of supervisors and the mayor or ~~his~~ the mayor's  
18 representative of the city governments within the county and  
19 the sheriff of ~~such~~ the county. One member of the joint  
20 administration shall be designated as chairperson and one  
21 as vice chairperson. The joint administration shall appoint  
22 a ~~co-ordinator~~ coordinator who possesses ~~such~~ qualifications  
23 as established by rule of the director of the office of  
24 disaster services as provided in chapter 17A. The ~~co-ordinator~~  
25 coordinator shall be responsible to the joint administration  
26 for the administration and ~~co-ordination~~ coordination of all  
27 disaster services and emergency planning matters throughout  
28 the county, subject to the direction and control of the joint  
29 administration. The disaster services and emergency planning  
30 ~~co-ordinator~~ coordinator shall prepare a comprehensive  
31 countywide disaster plan that ~~shall be~~ is subject to the  
32 approval of the state office of disaster services. The plan  
33 shall be integrated into and ~~co-ordinated~~ coordinated with  
34 the disaster plans of the state office of disaster services  
35 and other political subdivisions within the state. Each

1 county and city located within the county may appropriate  
2 money ~~from the general fund of the county or city~~ for the  
3 purpose of paying expenses relating to disaster services and  
4 emergency planning matters of ~~such~~ the joint administration  
5 and establish a joint county-municipal disaster services fund  
6 in the office of the county treasurer. A city's appropriation  
7 shall be made from its general fund. The county and cities  
8 located in that county may deposit moneys in ~~such~~ the fund,  
9 which ~~fund~~ shall be used for the purpose of paying expenses  
10 relating to disaster services and emergency planning matters  
11 of ~~such~~ the joint administration. Any reimbursement, matching  
12 funds, or moneys received from sale of property obtained  
13 through the surplus property program or moneys obtained from  
14 any source in connection with the disaster services and  
15 emergency planning program, shall be deposited in the joint  
16 disaster services fund. Withdrawal of moneys from the joint  
17 county-municipal disaster services fund may be made on warrants  
18 drawn by the county auditor, supported by claims and vouchers  
19 signed by the chairperson or vice chairperson of the joint  
20 administration and the ~~co-ordinator~~ coordinator of the joint  
21 county-municipal disaster services and emergency planning  
22 administration.

23 Sec. 41. Section 37.3, Code 1983, is amended to read as  
24 follows:

25 37.3 ELECTION. Upon the filing of the requisite petition,  
26 the ~~board of supervisors, or city council, as the case may~~  
27 ~~be,~~ shall cause the proposition to be submitted at a regular  
28 election, or at a special election to be called if requested  
29 in the petition, in substantially the following form:

30 "Shall the ~~county~~ ~~(or city)~~ of ..... erect and equip  
31 (or purchase and equip) a memorial building (or erect a monu-  
32 ment) as provided in chapter 37 of the Code for the purpose of  
33 .....  
34 (set forth purpose of memorial as outlined in section 37.18)  
35 and issue bonds in the sum of ..... dollars to cover

1 the expense of the same building or monument (or levy a tax of  
2 ..... per thousand dollars of assessed value for a period  
3 of ..... years to defray the expense of the same building  
4 or monument)?"

5 Sec. 42. Section 37.4, Code 1983, is amended to read as  
6 follows:

7 37.4 NOTICE. Notice of ~~such~~ the election shall be given  
8 by publication in one newspaper published or having general  
9 circulation in the ~~county or city, as the case may be,~~ as  
10 provided in section 362.3. ~~Such~~ The notice shall state the  
11 purpose of the memorial proposed as outlined in section 37.18.

12 Sec. 43. Section 37.8, Code 1983, is amended to read as  
13 follows:

14 37.8 LEVY FOR MAINTENANCE. For the development, operation,  
15 and maintenance of a building or monument constructed,  
16 purchased, or donated under this chapter, ~~a county may levy~~  
17 ~~a tax as provided in section 331-422, subsection 3, and a~~  
18 city may levy a tax not to exceed eighty-one cents per thousand  
19 dollars of assessed value on all the taxable property within  
20 the city, as provided in section 384.12, subsection 2.

21 Sec. 44. Section 37.28, Code 1983, is amended to read  
22 as follows:

23 37.28 ANTICIPATORY WARRANTS. If the funds raised under  
24 this chapter ~~and sections 331-421, subsection 1, and 331-422,~~  
25 ~~subsection 3,~~ are insufficient for any fiscal year to pay  
26 the principal and interest due in that year on bonds issued  
27 for hospital purposes under section 37.6 and to pay the  
28 expenses of the operation and maintenance of the hospital  
29 and any other hospital expenses authorized by this chapter  
30 for the fiscal year, the commission may issue ~~tax~~ anticipatory  
31 warrants drawn on the funds to be raised. The warrants shall  
32 be in denominations of one hundred, five hundred and one  
33 thousand dollars and shall draw interest at a rate not  
34 exceeding that permitted by chapter 74A. These warrants are  
35 not a general obligation of any political subdivision which

1 owns the hospital.

2 Sec. 45. Section 37.30, Code 1983, is amended to read  
3 as follows:

4 37.30 REGISTRATION--CALL. All ~~tax~~ anticipatory warrants  
5 drawn under this chapter shall be numbered consecutively,  
6 be registered in the office of the treasurer of a political  
7 subdivision which owns the hospital and be subject to call  
8 in numerical order at any time when sufficient money derived  
9 from the tax levied ~~under this chapter and sections 331.421,~~  
10 ~~subsection 1, and 331.422, subsection 3,~~ is in the hands of  
11 the treasurer to retire any of the warrants together with  
12 accrued interest.

13 Sec. 46. Section 52.3, Code 1983, is amended to read as  
14 follows:

15 52.3 TERMS OF PURCHASE--TAX LEVY. The county board of  
16 supervisors, on the adoption and purchase of a voting machine  
17 or an electronic voting system, may issue bonds under section  
18 331.441, subsection 2, paragraph "b", subparagraph (1), ~~or~~  
19 ~~levy as provided in section 331.422, subsection 4.~~

20 Sec. 47. Section 66.23, Code 1983, is amended to read  
21 as follows:

22 66.23 EFFECT OF DISMISSAL. If the petition be for removal  
23 is dismissed on final hearing on the merits, the defendant  
24 shall have judgment against the state, if the action was  
25 instituted by the attorney general, and against the county,  
26 city or other subdivision of the state if the action is  
27 otherwise instituted, be reimbursed for the reasonable and  
28 necessary expenses incurred by the defendant in making his  
29 a defense, including a reasonable attorney fee, to be fixed  
30 attorney's fees, as determined by the court or judge. If  
31 the petition for removal is filed by the attorney general,  
32 the state shall pay the expenses. If the petition for removal  
33 is filed by the county attorney or special prosecutor, the  
34 expenses shall be paid by the political subdivision of the  
35 state represented by the county attorney or special prosecutor.

1 ~~Such~~ The payment shall be made out of any funds in the state  
2 treasury not otherwise appropriated, or out of the ~~general~~  
3 ~~fund-of-the~~ county treasury, or the general fund of the city  
4 or other subdivision of the state, as the case may be.

5 Sec. 48. Section 74.1, subsections 1 and 2, Code 1983,  
6 are amended to read as follows:

7 1. ~~The-procedures-of-this~~ This chapter ~~apply~~ applies to  
8 all warrants which are legally drawn on a public treasury,  
9 including the treasury of a city or county, and which, when  
10 presented for payment, are not paid for want of funds.

11 2. ~~The-procedures-of-this~~ This chapter also ~~apply-when-ever~~  
12 applies when a municipality as defined in section 24.2, or  
13 a city ~~shall-determine~~ or county determines that there are  
14 not or will not be sufficient funds on hand to pay the legal  
15 obligations of a fund. ~~Each-of-these-municipalities-and~~  
16 ~~cities-is-authorized-to~~ A municipality, city, or county may  
17 provide for the payment of such ~~present-and-future-obligations~~  
18 an obligation by drawing ~~one-or-more~~ an anticipatory ~~warrants~~  
19 warrant payable to a bank or other business entity authorized  
20 by law to loan money in an amount ~~or-amounts~~ legally available  
21 and believed to be sufficient to cover the anticipated  
22 ~~deficiencies~~ deficiency. The duties imposed on the treasurer  
23 by this chapter may be assigned by a city council to another  
24 city officer.

25 Sec. 49. Section 80.12, Code 1983, is amended to read  
26 as follows:

27 80.12 ATTENDANCE AT SHORT COURSE. The commissioner of  
28 public safety is authorized to send members of the department  
29 of public safety to any course of instruction for peace  
30 officers, not exceeding a total of six weeks' length in any  
31 one year, given by the college of law of the state University  
32 of Iowa, or the course of instruction in public safety  
33 education given at Iowa State University of science and  
34 technology, and ~~such~~ the members shall be considered on duty  
35 while in attendance ~~upon-such-authority~~. The legislative

1 body in any a county may authorize the attendance at such  
2 a course of any law enforcing officer under the jurisdiction  
3 of ~~such~~ the county and may provide for the payment of the  
4 actual and necessary expenses of ~~such~~ that person while in  
5 attendance, ~~which payment shall be made out of the general~~  
6 ~~fund of such county.~~

7 Sec. 50. Section 96.31, Code 1983, is amended to read  
8 as follows:

9 96.31 TAX FOR BENEFITS. Political subdivisions may levy  
10 a tax outside their general fund levy limits to pay the cost  
11 of unemployment benefits.

12 Sec. 51. Section 98.35, Code 1983, is amended to read  
13 as follows:

14 98.35 TAX AND FEES PAID TO GENERAL FUND. The proceeds  
15 derived from the sale of stamps and the payment of taxes,  
16 fees and penalties provided for under this chapter, and the  
17 permit fees received from all permits issued by the department,  
18 shall be credited to the general fund of the state. All  
19 permit fees provided for in this chapter and collected by  
20 cities in the issuance of permits granted by the cities shall  
21 be paid to the treasurer of the city ~~wherein~~ where the permit  
22 is effective, or to another city officer as designated by  
23 the council, and credited to the general fund of ~~said~~ the  
24 city. Permit fees so collected by counties shall be paid  
25 to the county treasurer ~~and credited to the general fund of~~  
26 ~~such county.~~

27 Sec. 52. Section 98A.6, unnumbered paragraph 2, Code 1983,  
28 is amended to read as follows:

29 Judicial magistrates shall hear and determine violations  
30 of this chapter. The civil fines paid pursuant to this chapter  
31 shall be deposited in the county ~~general fund~~ treasury.

32 Sec. 53. Section 101A.3, subsection 5, Code 1983, is  
33 amended to read as follows:

34 5. The sheriff or the chief of police shall charge a fee  
35 of three dollars for each permit issued. The money collected

1 from permit fees shall be deposited in the ~~general fund of~~  
2 the county or treasury or the general fund of the city.

3 Sec. 54. Section 101A.7, unnumbered paragraph 3, Code  
4 1983, is amended to read as follows:

5 If the licensee or permittee corrects the improper security  
6 within ~~such~~ the thirty-day period, the explosives shall be  
7 returned to the licensee or permittee after ~~he has made such~~  
8 correction and after ~~he~~ the licensee or permittee has paid  
9 ~~into~~ to the county ~~fund~~ an amount equal to the expense incurred  
10 by the county in storing the explosives during the period  
11 of confiscation. The amount of ~~such~~ expense shall be  
12 determined by the sheriff.

13 Sec. 55. Section 101A.7, unnumbered paragraph 5, Code  
14 1983, is amended to read as follows:

15 The licensee or permittee may obtain possession of the  
16 explosives from the sheriff during the thirty-day period for  
17 the purpose of disposing of them. The disposal procedure  
18 shall conform to the provisions of section 101A.9. The  
19 licensee or permittee shall first pay ~~into~~ to the county ~~fund~~  
20 an amount equal to the expense incurred by the county in  
21 storing the explosives during the period of confiscation.  
22 The amount of the expense shall be determined by the sheriff.

23 Sec. 56. Section 110.12, unnumbered paragraph 2, Code  
24 1983, is amended to read as follows:

25 The county recorder may require that a writing fee of  
26 twenty-five cents be charged for each license sold by the  
27 county recorder's office. ~~The writing fees from the sale~~  
28 ~~of licenses by the county recorder shall be deposited in the~~  
29 ~~county general fund.~~

30 Sec. 57. Section 111.27, Code 1983, is amended to read  
31 as follows:

32 111.27 MANAGEMENT BY MUNICIPALITIES. The commission may  
33 enter into an agreement or arrangement with the board of  
34 supervisors of any a county or the council of any a city  
35 whereby ~~such~~ the county or city shall undertake the care and

1 maintenance of any lands under the jurisdiction of the  
2 commission. Counties and cities ~~are authorized to~~ may maintain  
3 such the lands and ~~to~~ pay the expense ~~thereof~~ of maintenance.  
4 A city may pay the expense from the general fund of each  
5 ~~county or city as the case may be.~~

6 Sec. 58. Section 111A.6, Code 1983, is amended by striking  
7 the section and inserting in lieu thereof the following:

8 111A.6 FUNDS--TAX LEVY--GIFTS--ANTICIPATORY BONDS. Upon  
9 request of the county conservation board, the board of super-  
10 visors shall establish a reserve for county conservation land  
11 acquisition and capital improvement projects. The board of  
12 supervisors may periodically credit an amount of money to  
13 the reserve. Moneys credited to the reserve shall remain  
14 in the reserve until expended for such projects upon warrants  
15 requisitioned by the county conservation board.

16 Annually, the total amount of money credited to the reserve,  
17 plus moneys appropriated for conservation purposes from sources  
18 other than the reserve, shall not be less than the amount  
19 of gifts, contributions, and bequests of money, rent, licenses,  
20 fees, charges, and other revenues received by the county  
21 conservation board. However, moneys given, bequeathed, or  
22 contributed upon specified trusts shall be held, appropriated,  
23 and expended in accordance with the trust specified.

24 The county auditor shall keep a complete record of the  
25 appropriations and shall issue warrants on them only on  
26 requisition of the county conservation board. The county  
27 conservation board is subject to the contract letting  
28 procedures in section 331.341, subsections 1, 2, and 4. Upon  
29 request of the county conservation board, the board of  
30 supervisors may issue general county purpose bonds for the  
31 purposes in section 331.441, subsection 2, paragraph c,  
32 subparagraph (2), as provided in chapter 331, division IV,  
33 part 3.

34 Sec. 59. Section 123.36, subsection 8, Code 1983, is  
35 amended to read as follows:

1 8. The department shall credit all fees to the beer and  
2 liquor control fund. The department shall remit to the  
3 appropriate local authority, a sum equal to sixty-five percent  
4 of the fees collected for each class "A", class "B", or class  
5 "C" license except special class "C" licenses, covering  
6 premises located within ~~their-respective-jurisdictions~~ the  
7 local authority's jurisdiction. The department shall remit  
8 to the appropriate local authority a sum equal to seventy-  
9 five percent of the fees collected for each special class  
10 "C" license covering premises located within ~~their-respective~~  
11 ~~jurisdictions~~ the local authority's jurisdiction. The  
12 appropriate local authority to receive the fee collected for  
13 the privilege authorized under subsection 6 is the appropriate  
14 county which shall ~~deposit-the-fee-in-the-county-mental-health~~  
15 ~~and-institutions-fund-to-be-used~~ use it only for the care  
16 and treatment of persons admitted or committed to the alcoholic  
17 treatment center at Oakdale or any facilities as provided  
18 in chapter 125.

19 Sec. 60. Section 123.143, subsection 1, Code 1983, is  
20 amended to read as follows:

21 1. All retail beer permit fees collected by any local  
22 authority at the time application for the permit is made shall  
23 be retained by the local authority. A certified copy of the  
24 receipt for the permit fee shall be submitted to the department  
25 with the application and the local authority shall be notified  
26 at the time the permit is issued. Those amounts retained  
27 by the appropriate local authority out of the fee collected  
28 for the privilege authorized under section 123.134, subsection  
29 5, shall be ~~deposited-in-the-county-mental-health-and~~  
30 ~~institutions-fund-to-be~~ used only for the care and treatment  
31 of persons admitted or committed to the alcoholic treatment  
32 center at Oakdale or any facilities as provided in chapter  
33 125.

34 Sec. 61. Section 125.45, subsection 1, Code 1983, is  
35 amended to read as follows:

1 1. Except as provided in section 125.43, each county shall  
2 pay for the remaining twenty-five percent of the cost of the  
3 care, maintenance, and treatment under this chapter of  
4 residents of that county ~~from the levy authorized by section~~  
5 ~~331-4217-subsection-14~~. The commission shall establish  
6 guidelines for use by the counties in estimating the amount  
7 of expense which the county will incur each year. The facility  
8 shall certify to the county of residence once each month  
9 twenty-five percent of the unpaid cost of the care,  
10 maintenance, and treatment of a substance abuser. However,  
11 the approval of the board of supervisors is required before  
12 payment is made by a county for costs incurred which exceed  
13 a total of five hundred dollars for one year for treatment  
14 provided to any one substance abuser, except that approval  
15 is not required for the cost of treatment provided to a  
16 substance abuser who is detained pursuant to section 125.91.  
17 A facility may, upon approval of the board of supervisors,  
18 submit to a county a billing for the aggregate amount of all  
19 care, maintenance, and treatment of substance abusers who  
20 are residents of that county for each month. The board of  
21 supervisors may demand an itemization of billings at any time  
22 or may audit them.

23 Sec. 62. Section 125.49, Code 1983, is amended to read  
24 as follows:

25 125.49 TRANSFER FROM ~~INSTITUTIONAL~~ COUNTY FUND. The  
26 county auditor upon receipt of certification by the facility  
27 as required by section 125.45 shall enter the same amount  
28 to the credit of the facility and issue a notice authorizing  
29 the county treasurer to transfer the amount from the county  
30 ~~mental-health-and-institutions~~ fund to the credit of the  
31 facility, which notice shall be filed by the treasurer as  
32 authority for making ~~such~~ the transfer, and the amount  
33 transferred shall be included in the auditor's next remittance  
34 to the facility.

35 Sec. 63. Section 137.12, Code 1983, is amended to read

1 as follows:

2 137.12 APPOINTMENT. On receipt of notice of approval  
3 as a district health department, a district board shall be  
4 appointed as specified in the plan. Board members shall serve  
5 without compensation, but shall be reimbursed ~~from the local~~  
6 ~~health fund, established under section 137.17,~~ for necessary  
7 expenses in accordance with rules established by the state  
8 board.

9 Sec. 64. Section 137.17, Code 1983, is amended to read  
10 as follows:

11 137.17 LOCAL FUND FOR DISTRICT. On establishment of a  
12 district health department, the district board shall designate  
13 the treasurer of a city or county within its jurisdiction  
14 to establish a "local health fund" for the district. Upon  
15 ~~establishment of the fund, moneys in previously existing local~~  
16 ~~health funds in the district shall be transferred to the fund.~~

17 Sec. 65. Section 137.18, Code 1983, is amended to read  
18 as follows:

19 137.18 DEPOSIT OF MONEYS IN FUND. All moneys received  
20 by a ~~county or~~ district for local health purposes from federal  
21 appropriations, from local taxation, from licenses, from fees  
22 for personal services, or from gifts, grants, bequests, or  
23 other sources shall be deposited in the local health fund.  
24 Expenditures shall be made from the fund on order of the local  
25 district board for the purpose of carrying out its duties.

26 Sec. 66. Section 139.29, Code 1983, is amended to read  
27 as follows:

28 139.29 APPROVAL AND PAYMENT OF CLAIMS. The board of  
29 supervisors shall is not be bound by the action of the local  
30 board in approving ~~such~~ the bills, but shall allow ~~the same~~  
31 ~~from the peer fund~~ them for a reasonable amount and within  
32 a reasonable time.

33 Sec. 67. Section 144.11, Code 1983, is amended to read  
34 as follows:

35 144.11 FEES PAID BY COUNTY AUDITOR. The state registrar

1 shall certify to the auditor of the county, monthly, quarterly,  
2 semiannually or annually the number of birth, death, and fetal  
3 death certificates registered by each local registrar with  
4 the names of the local registrars and the amount due. Upon  
5 such certification the fees due the local registrars shall  
6 be paid by the auditor of the county ~~out-of-the-general-fund~~  
7 ~~of-the-county~~.

8 Sec. 68. Section 144.46, Code 1983, is amended to read  
9 as follows:

10 144.46 FEE FOR COPY OF RECORD. The department by rule  
11 shall establish fees based on the average administrative cost  
12 which shall be collected for each certified copy or short  
13 form certification of certificates or records, or for a search  
14 of the files or records when no copy is made, or when no  
15 record is found on file. Fees collected under this section  
16 shall be deposited in the general fund of the state if the  
17 service is performed by the department or in the ~~general-fund~~  
18 treasury of the county if the service is performed by the  
19 county or local registrar. A fee shall not be collected from  
20 a political subdivision or agency of this state.

21 Sec. 69. Section 159.5, subsection 13, paragraph e,  
22 unnumbered paragraph 1, Code 1983, is amended to read as  
23 follows:

24 ~~Certify-indemnity-claims-to-the-boards-of-supervisors-to~~  
25 ~~compensate~~ Compensate the owners of condemned swine ~~from-funds~~  
26 as provided under section 331-421, subsection 6, 74 of this  
27 Act, following the general procedures for filing claims and  
28 paying indemnities as provided in chapter 165.

29 Sec. 70. Section 160.15, Code 1983, is amended to read  
30 as follows:

31 160.15 APPROPRIATION BY COUNTY. All expenses, except  
32 salaries, incurred by the state apiarist or ~~his~~ the apiarist's  
33 assistants in the performance of their duties within a county  
34 shall be paid not to exceed two hundred dollars per annum  
35 ~~from-the-general-fund-of-such-county~~ for the purpose of

1 eradication of diseases among bees. Such work of eradication  
2 shall be done in such county under the supervision of the  
3 state apiarist.

4 Sec. 71. Section 163A.12, Code 1983, is amended to read  
5 as follows:

6 163A.12 OWNER REQUESTING TEST. If the owner requests  
7 the department to inspect and test breeding swine for  
8 brucellosis, and agrees to comply with the rules made by the  
9 department under section 163A.9, the department may designate  
10 a veterinarian to make an inspection and test, with the expense  
11 to be paid as provided in section 164.6 for cattle brucellosis  
12 testing, but only to the extent the funds provided in that  
13 section are not required for the cattle testing program.

14 ~~The board of supervisors shall reimburse the department for~~  
15 ~~the expense of the inspection and testing program for swine~~  
16 ~~brucellosis as provided in section 331.421, subsection 5,~~  
17 ~~but only to the extent that the moneys in the fund are not~~  
18 ~~required for expenses incurred under chapter 164.~~

19 Sec. 72. Section 164.6, Code 1983, is amended to read  
20 as follows:

21 164.6 EXPENSE OF TEST. If the owner ~~shall agree~~ agrees  
22 to comply with and carry out the rules made by the department  
23 under section 164.4, the expense of ~~such~~ the inspection and  
24 test shall be borne by the United States department of  
25 agriculture, or by the department, or ~~county~~ by the brucellosis  
26 and tuberculosis eradication fund or any combination ~~thereof~~  
27 of these.

28 Sec. 73. Section 164.21, unnumbered paragraphs 2 and 3,  
29 Code 1983, are amended to read as follows:

30 Indemnity can only be paid if money is available in the  
31 county-of-origin brucellosis and tuberculosis eradication  
32 fund and if indemnity payment is also made by the United  
33 States department of agriculture.

34 In the case of individual payment, all animals shall be  
35 individually appraised and the amount of indemnity shall be

1 equal to the difference between the slaughter value and the  
2 appraisal price, less the amount of indemnity paid by the  
3 United States department of agriculture. The total amount  
4 of indemnity paid by the ~~county-of-origin~~ brucellosis and  
5 tuberculosis eradication fund for a grade animal or a purebred  
6 animal shall not exceed two hundred dollars. However, if  
7 a purebred animal is purchased and owned for at least one  
8 year before testing and the owner can verify the actual cost,  
9 the ~~board-of-supervisors-of-the-county-of-origin~~ secretary  
10 of agriculture may ~~by-resolution~~ award the payment of an  
11 additional indemnification not to exceed five hundred fifty  
12 dollars or the actual cost of the animal when purchased,  
13 whichever is less.

14 Sec. 74. NEW SECTION. 165.18 BRUCELLOSIS AND TUBERCULOSIS  
15 ERADICATION FUND.

16 1. A brucellosis and tuberculosis eradication fund is  
17 created in the office of the secretary of agriculture, to  
18 be used together with state and federal funds available to  
19 pay:

20 a. The indemnity and other expenses provided in this chap-  
21 ter.

22 b. The indemnity as set out in section 164.21 and other  
23 expenses provided in chapter 164.

24 c. The expenses of the inspection and testing program  
25 provided in chapter 163A, but only to the extent that the  
26 moneys in the fund are not required for expenses incurred  
27 under chapter 164 or 165.

28 d. Indemnities as provided in section 159.5, subsection  
29 13, but only to the extent that the moneys in the fund are  
30 not required to pay expenses under chapter 163A, 164, or 165.

31 2. If it appears to the secretary of agriculture that  
32 the balance in the fund on January 20 is insufficient to carry  
33 on the work in the state for the following fiscal year, the  
34 secretary shall notify the board of supervisors of each county  
35 to levy an amount sufficient to pay the expenses estimated

1 to be incurred under subsection 1 for the following fiscal  
2 year, subject to a maximum levy of thirty-three and three-  
3 fourths cents per thousand dollars of assessed value of all  
4 taxable property in the county.

5 3. Not later than December 15 or June 15 of a year in  
6 which the tax is collected, the county treasurer shall trans-  
7 mit the amount of the tax levied and collected to the treasurer  
8 of state, who shall credit it to the county brucellosis and  
9 tuberculosis eradication fund.

10 Sec. 75. Section 174.13, Code 1983, is amended to read  
11 as follows:

12 174.13 COUNTY AID. The board of supervisors of the county  
13 in which a society is located may ~~levy and expend a tax for~~  
14 ~~fairground purposes in accordance with section 331.422,~~  
15 subsections 7 and 8 appropriate moneys to be used for fitting  
16 up or purchasing fairgrounds for the society or for aiding  
17 boys and girls 4-H club work and payment of agricultural and  
18 livestock premiums in connection with the fair, if the society  
19 owns or leases at least ten acres of land for the fairground  
20 and owns or leases buildings and improvements on the land  
21 of at least eight thousand dollars in value. A society may  
22 meet the requirement of owning or leasing land, buildings,  
23 and improvements through ownership by a joint entity under  
24 chapter 28E, of which the society is a part.

25 Sec. 76. NEW SECTION. 174.14 FAIRGROUND AID. The board  
26 of supervisors of a county which has acquired real estate  
27 for county or district fair purposes and which has a society  
28 using the real estate, may appropriate moneys to be used for  
29 the erection and repair of buildings or other permanent im-  
30 provements on the real estate, and for the payment of debts  
31 contracted in the erection or repair and payment of agricul-  
32 tural and livestock premiums. In addition, the net proceeds  
33 from the sale of fairground sites and structures on the sites  
34 shall be placed in this fund to be used for the erection of  
35 permanent buildings on a new fairground site or the cost of

1 moving structures from the old to the new site.

2 Sec. 77. Section 176A.8, subsection 16, Code 1983, is  
3 amended to read as follows:

4 16. To carry over unexpended county agricultural extension  
5 education funds into the next year so that funds will be  
6 available to carry on the program until such time as moneys  
7 received from taxes are collected by the county treasurer,  
8 ~~provided,--however,--that.~~ However, the unencumbered funds  
9 in the county agricultural extension education fund in excess  
10 of one-half the amount expended from ~~said~~ the fund in the  
11 previous year shall be paid over to the county treasurer who  
12 ~~shall-transfer-such-funds-to-the-general-fund-of-the-county.~~  
13 The treasurer of the extension council with the approval of  
14 the council may invest agricultural extension education funds  
15 retained by the council and not needed for current expenses  
16 in the manner authorized for treasurers of political  
17 subdivisions under section 453.1.

18 Sec. 78. NEW SECTION. 176A.12 COUNTY AGRICULTURAL  
19 EXTENSION FUND. A county agricultural extension education  
20 fund shall be established in each county and the county  
21 treasurer of each county shall keep the amount of tax levied  
22 under this chapter in that fund. Before the fifteenth day  
23 of each month, the treasurer shall notify the chairperson  
24 of the county extension council of the amount collected for  
25 this fund to the first day of that month, and the chairperson  
26 shall draw a draft for that amount, countersigned by the  
27 secretary, upon the treasurer who shall pay that amount to  
28 the treasurer of the extension council upon receipt of the  
29 draft.

30 Sec. 79. Section 189A.17, subsection 5, paragraph c, Code  
31 1983, is amended to read as follows:

32 c. If any a person required by this chapter to file any  
33 an annual or special report ~~shall-fail-to~~ fails to do so  
34 within the time fixed by the secretary for filing ~~the-same~~  
35 it, and ~~such~~ the failure ~~shall-continue~~ continues for thirty

1 days after notice of such default, ~~such~~ the person shall  
 2 forfeit to this state the sum of one hundred dollars for each  
 3 ~~and-every~~ day of the continuance of ~~such~~ the failure, which  
 4 forfeiture ~~shall-be~~ is payable into the treasury of this  
 5 state, and ~~shall-be~~ is recoverable in a civil suit in the  
 6 name of the state brought in the district court of the county  
 7 where the person has ~~his~~ a principal office or in the district  
 8 court of any county in which ~~he~~ the person does business.  
 9 ~~It shall be the duty of the various~~ The county attorneys of  
 10 ~~this state to~~ shall prosecute for the recovery of such  
 11 forfeitures. ~~The costs and expenses of such prosecution shall~~  
 12 ~~be paid out of the court expense fund of the county.~~

13 Sec. 80. Section 218.99, Code 1983, is amended to read  
 14 as follows:

15 218.99 COUNTY AUDITORS TO BE NOTIFIED OF PATIENTS' PERSONAL  
 16 ACCOUNTS. The director of a division of the department of  
 17 social services in control of a state institution shall direct  
 18 the business manager of each institution under the director's  
 19 jurisdiction which is mentioned in section ~~331-425~~ 331.424,  
 20 subsection ~~13~~ 1, paragraphs a through g to quarterly inform  
 21 the auditor of the county of legal settlement of any patient  
 22 or inmate who has an amount in excess of two hundred dollars  
 23 on account in the patients' personal deposit fund and the  
 24 amount on deposit. The directors shall direct the business  
 25 manager to further notify the auditor of the county at least  
 26 fifteen days before the release of funds in excess of two  
 27 hundred dollars or upon the death of the patient or inmate.  
 28 If the patient or inmate has no county of legal settlement,  
 29 notice shall be made to the commissioner of the department  
 30 of social services and the director of the division of the  
 31 department in control of the institution involved.

32 Sec. 81. Section 222.31, subsection 3, Code 1983, is  
 33 amended to read as follows:

34 3. Commit the person to the state hospital-school  
 35 designated by the director to serve the county in which the

1 hearing is being held, or to a special unit. The court shall  
 2 prior to issuing an order of commitment request that a  
 3 diagnostic evaluation of the person be made by the  
 4 superintendent of the hospital-school or the special unit,  
 5 or ~~his~~ the superintendent's qualified designee. The evaluation  
 6 shall be conducted at ~~sueh~~ a place as the superintendent may  
 7 direct. The cost of the evaluation shall be defrayed by the  
 8 county of legal settlement ~~from-its-state-institution-fund~~  
 9 unless otherwise ordered by the court. ~~Sueh~~ The cost may  
 10 be equal to but shall not exceed the actual cost of the  
 11 evaluation. Persons referred by a court to a hospital-school  
 12 or the special unit for diagnostic evaluation shall be  
 13 considered as outpatients of ~~sueh~~ the institution. No order  
 14 of commitment shall be issued unless the superintendent of  
 15 the institution ~~shall-recommend~~ recommends that ~~sueh~~ the order  
 16 be issued, and ~~shall-advise~~ advises the court that adequate  
 17 facilities for the care of ~~sueh~~ the person are available.

18 Sec. 82. Section 222.74, Code 1983, is amended to read  
 19 as follows:

20 222.74 DUPLICATE TO COUNTY. When certifying to the  
 21 comptroller amounts to be charged against each county as  
 22 provided in section 222.73, the superintendent shall send  
 23 to the county auditor of each county against which ~~he~~ the  
 24 superintendent has so certified any amount, a duplicate of  
 25 ~~sueh~~ the certificate. The county auditor upon receipt of  
 26 the duplicate certificate shall enter ~~the-same~~ it to the  
 27 credit of the state in ~~his~~ the ledger of state accounts, and  
 28 shall immediately issue a notice to the county treasurer  
 29 authorizing the treasurer to transfer the amount from the  
 30 county ~~mental-health-and-institutions~~ fund to the general  
 31 state revenue. The treasurer shall file ~~sueh~~ the notice as  
 32 ~~his~~ authority for making ~~sueh~~ the transfer and shall include  
 33 the amount so transferred in ~~his~~ the next remittance of state  
 34 taxes to the treasurer of state, designating the fund to which  
 35 the amount belongs.

1 Sec. 83. Section 222.77, Code 1983, is amended to read  
2 as follows:

3 222.77 PATIENTS ON LEAVE. The cost of support of pa-  
4 tients placed on convalescent leave or removed as a habilita-  
5 tion measure from a hospital-school, or a special unit, except  
6 when living in the home of a person legally bound for the  
7 support of the patient, shall be paid by the county of legal  
8 settlement ~~as provided in section 331-4257-subsection 13.~~

9 If the patient has no county of legal settlement, the cost  
10 shall be paid from the support fund of the hospital-school  
11 or special unit and charged on abstract in the same manner  
12 as other state inpatients until ~~such time as~~ the patient  
13 becomes self-supporting or qualifies for support under other  
14 existing statutes.

15 Sec. 84. Section 225.21, Code 1983, is amended to read  
16 as follows:

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

24 Sec. 85. Section 229.19, unnumbered paragraph 3, Code  
25 1983, is amended to read as follows:

26 The court shall from time to time prescribe reasonable  
27 compensation for the services of the advocate. ~~Such~~ The  
28 compensation shall be based upon the reports filed by the  
29 advocate with the court. The advocate's compensation shall  
30 be paid on order of the court ~~from~~ by the county mental-health  
31 ~~and institutions fund of the county~~ in which the court is  
32 located.

33 Sec. 86. Section 230.21, Code 1983, is amended to read  
34 as follows:

35 230.21 DUTY OF COUNTY AUDITOR AND TREASURER. The county

1 auditor, upon receipt of the duplicate statement required  
 2 by section 230.20, shall enter ~~the same~~ it to the credit of  
 3 the state in ~~his-or-her~~ the ledger of state accounts, shall  
 4 furnish to the board of supervisors a list of the names of  
 5 the persons so certified, and at once issue a notice  
 6 authorizing the county treasurer to transfer the amount billed  
 7 to the county by the statement, from the county ~~mental-health~~  
 8 ~~and-institutions-fund~~ to the general state revenue, which  
 9 notice shall be filed by the treasurer as authority for making  
 10 ~~such~~ the transfer. The auditor shall promptly remit the  
 11 amount so transferred to the treasurer of state, designating  
 12 the fund to which it belongs.

13 Sec. 87. Section 230A.1, Code 1983, is amended to read  
 14 as follows:

15 230A.1 ESTABLISHMENT AND SUPPORT OF COMMUNITY MENTAL  
 16 HEALTH CENTERS. A county or affiliated counties, by action  
 17 of the board or boards of supervisors with approval of the  
 18 director of the division of mental health, mental retardation,  
 19 and developmental disabilities, may establish a community  
 20 mental health center under this chapter to serve the county  
 21 or counties. In establishing the community mental health  
 22 center, the board of supervisors of each county involved may  
 23 make a single nonrecurring expenditure ~~from-the-county-fund~~  
 24 ~~specified-in-section-331-4257-subsection-13~~, in an amount  
 25 determined by the board. This section does not limit the  
 26 authority of the board or boards of supervisors of any county  
 27 or group of counties to continue to expend money ~~from-the~~  
 28 ~~county-fund-specified-in-this-section~~ to support operation  
 29 of the center, and to form agreements with the board of  
 30 supervisors of any additional county for that county to join  
 31 in supporting and receiving services from or through the  
 32 center.

33 Sec. 88. Section 230A.14, Code 1983, is amended to read  
 34 as follows:

35 230A.14 SUPPORT OF CENTER--FEDERAL FUNDS. The board of

1 supervisors of any county served by a community mental health  
2 center established or continued in operation as authorized  
3 by section 230A.1 may expend money from ~~the county mental~~  
4 ~~health-and-institutions-fund funds~~ funds, federal revenue-sharing  
5 funds, or other federal matching funds designated by the board  
6 of supervisors for ~~such~~ that purpose, without a vote of the  
7 electorate of the county, to pay the cost of any services  
8 described in section 230A.2 which are provided by the center  
9 or by an affiliate under contract with the center, or to pay  
10 the cost of or grant funds for establishing, reconstructing,  
11 remodeling or improving any facility required for the center.  
12 However, the county board shall not expend money from that  
13 fund, except for designated revenue-sharing or other federal  
14 matching funds, for mental health treatment obtained outside  
15 a state institution in an amount exceeding eight dollars per  
16 capita in any county having less than forty thousand  
17 population.

18 Sec. 89. Section 231.12, Code 1983, is amended to read  
19 as follows:

20 231.12 SALARIES--EXPENSES--HOW PAID. The judges making  
21 the appointments shall fix the salaries of all appointees  
22 at not exceeding the amount authorized by law. All appointees  
23 shall serve during the pleasure of ~~such~~ the judges, and in  
24 addition to salaries shall receive their necessary and actual  
25 expenses incurred while performing their duties. For use  
26 of an automobile in the discharge of their duties within the  
27 particular ~~county-or~~ counties for which they are appointed  
28 ~~such~~ the officers may receive the mileage rate provided by  
29 law, or, in lieu ~~thereof~~ of that rate, they may receive a  
30 monthly allowance in ~~such~~ amounts as the ~~judge-or~~ judges of  
31 the juvenile court may determine and order. For use of an  
32 automobile outside the ~~county-or~~ counties for which they have  
33 been appointed ~~such~~ the officers shall be paid the regular  
34 mileage rate. ~~All-salaries-and-expenses-shall-be-paid-by~~  
35 ~~the-county-either-from-the-general-county-fund-or-from-the~~

1 ~~court-expense-fund.~~

2 Sec. 90. Section 232.71, subsection 12, Code 1983, is  
3 amended to read as follows:

4 12. In every case involving child abuse which results  
5 in a child protective judicial proceeding, whether or not  
6 the proceeding arises under this chapter, a guardian ad litem  
7 shall be appointed by the court to represent the child in  
8 ~~such~~ the proceedings. Before a guardian ad litem is appointed  
9 pursuant to ~~the provisions of~~ this section, the court shall  
10 require the person responsible for the care of the child to  
11 complete under oath a detailed financial statement. If, on  
12 the basis of that financial statement, the court deems that  
13 the person responsible for the care of the child is able to  
14 bear the cost of the guardian ad litem, the court shall so  
15 order. In cases where the person responsible for the care  
16 of the child is unable to bear the cost of the guardian ad  
17 litem, the expense shall be paid out of the ~~court-expense~~  
18 fund county treasury.

19 Sec. 91. Section 232.142, subsection 2, Code 1983, is  
20 amended to read as follows:

21 2. For the purpose of providing and maintaining a county  
22 or multicounty home, the board of supervisors of any county  
23 may issue general county purpose bonds in accordance with  
24 sections 331.441 to 331.449 ~~and levy a tax in accordance with~~  
25 ~~section 331.422, subsection 9.~~ Expenses for providing and  
26 maintaining a multicounty home shall be paid by the counties  
27 participating in a manner to be determined by the boards of  
28 supervisors.

29 Sec. 92. Section 234.36, Code 1983, is amended to read  
30 as follows:

31 234.36 WHEN COUNTY TO PAY FOSTER CARE COSTS. Each county  
32 shall pay ~~from the county fund specified in section 331.425,~~  
33 ~~subsection 13, paragraph "e",~~ the cost of foster care for  
34 a child placed by a court as provided in section 232.50 or  
35 section 232.99. However, in any fiscal year for which the

1 general assembly appropriates state funds to pay for foster  
2 care for children placed by courts under sections 232.50 and  
3 232.99, the county is responsible for these costs only when  
4 the funds so appropriated to the department for that fiscal  
5 year have been exhausted. The rate of payment by the county  
6 or the state under this section shall be that fixed by the  
7 department of social services pursuant to section 234.38.

8 Sec. 93. Section 236.5, subsection 1, Code 1983, is amended  
9 to read as follows:

10 1. The court may order that the plaintiff and the defendant  
11 receive professional counseling, either from a private source  
12 approved by the court or from a source appointed by the court.  
13 Costs of counseling shall be paid in full or in part by the  
14 parties and taxed as court costs. If the court determines  
15 that the parties are unable to pay the costs, they may be  
16 paid in full or in part from the ~~court-expense-fund~~ county  
17 treasury.

18 Sec. 94. Section 244.14, unnumbered paragraph 1, Code  
19 1983, is amended to read as follows:

20 Each county ~~shall-be~~ is liable for sums paid by the home  
21 in support of all its children to the extent of a sum equal  
22 to one-half of the net cost of the support and maintenance  
23 of its children. The superintendent shall certify to the  
24 state comptroller on the first day of each fiscal quarter  
25 the amount chargeable to each county for ~~such~~ support. The  
26 sums for which each county is ~~so~~ liable shall be charged to  
27 the county and collected as a part of the taxes due the state,  
28 and paid by the county ~~from-the-county-mental-health-and~~  
29 ~~institutions-fund~~ at the same time state taxes are paid.

30 Sec. 95. Section 247A.10, Code 1983, is amended to read  
31 as follows:

32 247A.10 ALLEGED WORK RELEASE VIOLATORS--REIMBURSEMENT  
33 TO COUNTIES FOR TEMPORARY CONFINEMENT. The division of adult  
34 corrections shall negotiate a reimbursement rate with each  
35 county for the temporary confinement of alleged violators

1 of work release conditions who are in the custody of the  
 2 director of the division of adult corrections. The amount  
 3 to be reimbursed shall be determined by multiplying the number  
 4 of days so confined by the average daily cost of confining  
 5 a person in the county facility as negotiated with the  
 6 department. Payment shall be made upon submission of a voucher  
 7 executed by the sheriff and approved by the director of the  
 8 division of adult corrections. ~~The money shall be deposited~~  
 9 ~~in the county general fund to be credited to the jail account.~~

10 Sec. 96. Section 249A.12, subsection 2, unnumbered para-  
 11 graph 2, Code 1983, is amended to read as follows:

12 Each county board entering into an agreement with the  
 13 department under this subsection shall agree to reimburse  
 14 the department ~~from the county poor fund or the county mental~~  
 15 ~~health and institutions fund,~~ on a monthly basis, for that  
 16 portion of the cost of assistance furnished under this section  
 17 which is not paid from federal funds. The department shall  
 18 place all ~~such~~ reimbursements from counties in the  
 19 appropriation for medical assistance, and may use the  
 20 reimbursed funds for any purpose for which the funds so  
 21 appropriated by the general assembly may lawfully be used.  
 22 Any county-reimbursed funds remaining unexpended shall revert  
 23 to the general fund of the state in the same manner as the  
 24 original appropriation.

25 Sec. 97. Section 250.5, Code 1983, is amended to read  
 26 as follows:

27 250.5 COMPENSATION. A member of the commission shall  
 28 receive twenty-five dollars for each month during which the  
 29 member attends one or more commission meetings and shall be  
 30 reimbursed for mileage the same as a member of the board of  
 31 supervisors. Compensation and mileage shall be paid out of  
 32 the ~~tax levied under~~ appropriation authorized in section  
 33 ~~331-422, subsection 10~~ 99 of this Act.

34 Sec. 98. Section 250.10, unnumbered paragraph 1, Code  
 35 1983, is amended to read as follows:

1 All claims certified by the commission shall be reviewed  
2 by the board of supervisors and the county auditor shall issue  
3 warrants in payment of ~~same-drawn-upon-the-veteran-affairs~~  
4 fund the claims. All applications, investigation reports  
5 and case records ~~shall-be~~ are privileged communications and  
6 shall be held confidential, subject to use and inspection  
7 only by persons authorized by law in connection with their  
8 official duties relating to financial audits and the  
9 administration of ~~the-provisions-of~~ this chapter. ~~Provided,~~  
10 ~~however,-that~~ However, the county commission of veteran affairs  
11 shall prepare and file in the office of the county auditor  
12 on or before the thirtieth day of each January, April, July  
13 and October a report showing the names and addresses of all  
14 recipients receiving assistance under this chapter, together  
15 with the amount paid to each during the preceding quarter.  
16 Each report so filed shall be securely fixed in a record book  
17 to be used only for such reports made under this chapter.

18 Sec. 99. NEW SECTION. 250.14 APPROPRIATION. The board  
19 of supervisors of each county may appropriate moneys for the  
20 benefit of, and to pay the funeral expenses of honorably  
21 discharged, indigent men and women of the United States who  
22 served in the military or naval forces of the United States  
23 in any war including World War I at any time between April  
24 6, 1917, and November 11, 1918, both dates inclusive, World  
25 War II at any time between December 7, 1941, and December  
26 31, 1946, both dates inclusive, the Korean Conflict at any  
27 time between June 25, 1950, and January 31, 1955, both dates  
28 inclusive, and the Vietnam Conflict at any time between August  
29 5, 1964, and May 7, 1975, both dates inclusive, and their  
30 indigent spouses, surviving spouses, and minor children not  
31 over eighteen years of age, having a legal residence in the  
32 county.

33 The appropriation shall be expended by the joint action  
34 and control of the board of supervisors and the county  
35 commission of veteran affairs.

1 Sec. 100. Section 250.17, Code 1983, is amended to read  
2 as follows:

3 250.17 MAINTENANCE OF GRAVES. The board of supervisors  
4 of the several counties in this state shall each year, ~~out~~  
5 ~~of the general fund of their respective counties,~~ appropriate  
6 and pay to the owners of, or to the public board or officers  
7 having control of cemeteries within the state in which any  
8 such deceased service man or woman of the United States is  
9 buried, a sum sufficient to pay for the care and maintenance  
10 of the lots on which they are ~~so~~ buried, in any and all cases  
11 in which provision for such care is not otherwise made.

12 Sec. 101. Section 251.4, Code 1983, is amended to read  
13 as follows:

14 251.4 GRANTS FROM STATE FUNDS TO COUNTIES. The state  
15 division may require as a condition of making available state  
16 assistance to counties for emergency relief purposes, that  
17 the county boards of supervisors shall ~~make maximum tax levies~~  
18 ~~for relief,~~ establish budgets as needed in respect to the  
19 relief situation in the counties, ~~and comply with restrictions~~  
20 ~~in section 331.422, subsection 11.~~

21 Sec. 102. Section 252.26, Code 1983, is amended to read  
22 as follows:

23 252.26 GENERAL RELIEF DIRECTOR. The board of supervisors  
24 in each county ~~in the state~~ shall, ~~no later than July 1, 1980,~~  
25 appoint or designate a general relief director for the county,  
26 who shall have the powers and duties conferred by this chapter.  
27 In counties of one hundred thousand or less population, the  
28 county board may designate as general relief director an  
29 employee of the state department of social services who is  
30 assigned to work in that county and is directed by the  
31 commissioner of social services, pursuant to an agreement  
32 with the county board, to exercise the functions and duties  
33 of general relief director in that county. The director shall  
34 receive as compensation an amount to be determined by the  
35 county board, ~~which may be paid either from the general or~~

1 ~~peer-fund-of-the-county.~~

2 Sec. 103. Section 252.35, Code 1983, is amended to read  
3 as follows:

4 252.35 PAYMENT OF CLAIMS. All claims and bills for the  
5 care and support of the poor shall be certified to be correct  
6 by the general relief director and presented to the board  
7 of supervisors, and, if ~~they-are~~ the board is satisfied that  
8 the claims and bills are reasonable and proper, they shall  
9 be paid ~~out-of-the-county-treasury.~~

10 Sec. 104. Section 252.42, Code 1983, is amended to read  
11 as follows:

12 252.42 CO-OPERATION ON WORK-RELIEF PROJECTS.

13 ~~Notwithstanding-the-provisions-of-any-laws-to-the-contrary,~~  
14 ~~the~~ The county board of supervisors ~~shall-have-the-power-to~~  
15 ~~use-the-peer-fund-to~~ may join and co-operate with the United  
16 States government, or cities within their boundaries, or both  
17 the United States government and cities within their  
18 boundaries, in sponsoring work projects, provided that the  
19 money used ~~from-the-peer-fund-for-such-purposes~~ does not  
20 exceed the cost per month of supplying relief to the certified  
21 persons working on projects who would be receiving direct  
22 relief if they were not employed on ~~said-work~~ the projects.

23 Sec. 105. Section 255.26, unnumbered paragraph 2, Code  
24 1983, is amended to read as follows:

25 The county auditor, upon receipt of ~~such~~ the certificate,  
26 shall ~~thereupon~~ enter ~~the-same~~ it to the credit of the state  
27 in ~~his~~ the ledger of state accounts, and at once issue a  
28 notice to ~~his~~ the county treasurer authorizing ~~him~~ the county  
29 treasurer to transfer the amount ~~from-the-peer-or-county-fund~~  
30 to the general state revenue, which notice shall be filed  
31 by the treasurer as ~~his~~ authority for making ~~such~~ the transfer,  
32 ~~and-he.~~ The county treasurer shall include the amount so  
33 transferred in ~~his~~ the next remittance of state taxes to the  
34 treasurer of state, to accrue to the credit of the university  
35 hospital fund.

1 Sec. 106. Section 270.7, Code 1983, is amended to read  
2 as follows:

3 270.7 PAYMENT BY COUNTY. The county auditor shall, upon  
4 receipt of ~~said~~ the certificate, pass ~~the same~~ it to the  
5 credit of the state, and ~~thereupon~~ issue a notice to the  
6 county treasurer authorizing ~~him~~ the county treasurer to  
7 transfer the amount ~~from-the-county-mental-health-and~~  
8 ~~institutions-fund~~ to the general state revenue, which shall  
9 be filed by the treasurer as ~~his~~ authority for making ~~such~~  
10 the transfer, and the county treasurer shall include the  
11 amount in ~~his~~ the next remittance of state taxes to the  
12 treasurer of state, designating the fund to which it belongs.  
13 ~~Should-any~~ If a county fails fails to pay these bills within  
14 sixty days from the date of certificate from the  
15 superintendent, the state comptroller shall charge the  
16 delinquent county ~~the~~ a penalty of three-fourths of one percent  
17 per month on and after sixty days from the date of certificate  
18 until paid. ~~Such~~ The penalties shall be credited to the  
19 general fund of the state.

20 Sec. 107. Section 306.15, Code 1983, is amended to read  
21 as follows:

22 306.15 PURCHASE AND SALE OF PROPERTY. If as to any one  
23 or more properties affected by the proposed vacation and  
24 closing of ~~any~~ a secondary road, it ~~should-appear~~ appears  
25 to the board of supervisors to be in the interest of economy  
26 or public welfare, the board may purchase or condemn, by  
27 proceeding as this chapter provides, the ~~said~~ entire ~~property~~  
28 ~~or~~ properties, and make payment ~~therefor-out-of-the-secondary~~  
29 ~~road-fund~~ for them. After the road has been vacated and  
30 closed the board shall sell ~~such-property-or~~ the properties  
31 at the best attainable price, ~~and-credit-the-proceeds-of-such~~  
32 ~~sale-to-the-secondary-road-fund~~.

33 Sec. 108. Section 309.10, unnumbered paragraph 2, Code  
34 1983, is amended to read as follows:

35 A county shall not use farm-to-market road funds as de-

1 scribed in this section unless the total funds that the county  
 2 ~~raised transferred or provided~~ during the prior calendar  
 3 fiscal year pursuant to section ~~331-425, subsection 7,~~  
 4 ~~paragraph "a", subparagraphs (1), (3) and (4)~~ 331.429,  
 5 subsection 1, paragraphs a, b, and d, are at least seventy-  
 6 five percent of the maximum funds the county could have ~~raised~~  
 7 transferred in the prior calendar fiscal year pursuant to  
 8 section ~~331-422, subsections 12 and 13~~ 331.429, subsection  
 9 1, paragraphs a and b.

10 Sec. 109. Section 309.18, unnumbered paragraph 1, Code  
 11 1983, is amended to read as follows:

12 The board shall fix the compensation of ~~said engineer or~~  
 13 ~~the engineers, and pay the same, together with all engineering~~  
 14 ~~costs, from the general county fund, or from the secondary~~  
 15 ~~road construction fund or from the secondary road maintenance~~  
 16 ~~fund, or from any or all of said funds.~~

17 Sec. 110. Section 309.52, Code 1983, is amended to read  
 18 as follows:

19 309.52 DUTY OF TREASURER. The treasurer shall sell ~~said~~  
 20 the certificates in accordance with ~~the provisions of~~ chapter  
 21 75, ~~and shall credit the amount received to said secondary~~  
 22 ~~road fund,~~ or if unable to sell ~~said~~ the certificates for  
 23 par plus accrued interest, the treasurer may apply ~~said~~ the  
 24 certificates at par plus accrued interest in payment of any  
 25 warrants duly authorized and issued for secondary road work.

26 Sec. 111. Section 310.1, subsection 1, Code 1983, is  
 27 amended to read as follows:

28 1. "County's allotment of road use tax fund" or "allotment  
 29 of road use tax fund" ~~shall mean~~ means that part of the road  
 30 use tax fund allotted to any county by the treasurer of state  
 31 from the portion of the state road use tax fund which ~~he~~ the  
 32 treasurer has credited to the secondary road ~~construction~~  
 33 fund of the counties.

34 Sec. 112. Section 311.7, unnumbered paragraph 7, Code  
 35 1983, is amended to read as follows:

1 Any road or roads so improved by graveling or other suitable  
2 surfacing under ~~the provisions of~~ this section shall be  
3 maintained by the county ~~from the secondary road fund~~.

4 Sec. 113. Section 311.19, unnumbered paragraph 2, Code  
5 1983, is amended to read as follows:

6 In case of assessments on lands owned by the county, the  
7 same assessments shall be paid from the county ~~general fund~~  
8 treasury. In case of assessments on lands owned by the state,  
9 the same assessments shall be paid out of any funds in the  
10 state treasury not otherwise appropriated. In case of  
11 assessments on lands owned by a city, the same assessments  
12 shall be paid from any available city fund.

13 Sec. 114. Section 311.23, Code 1983, is amended to read  
14 as follows:

15 311.23 PAYMENT OF CONSTRUCTION COSTS. The total cost  
16 of any secondary road assessment district project shall in  
17 the first instance be paid out of the ~~secondary road fund~~  
18 ~~of said county treasury~~. Any assessments which are paid in  
19 cash and in anticipation of which assessments no certificates  
20 have been issued, shall be transferred to the ~~secondary road~~  
21 ~~fund county treasury~~.

22 If no special assessment certificates are issued and sold  
23 on account of any particular secondary road assessment  
24 district, the special assessments on lands included in that  
25 district, and the interest on ~~such~~ the assessments when  
26 collected, shall be transferred to the secondary road fund  
27 of ~~said~~ the county. If certificates are issued and sold in  
28 anticipation of the special assessments levied on ~~any such~~  
29 ~~a district as herein provided~~, the proceeds of ~~such~~ the  
30 certificates shall be credited to the ~~secondary road fund~~  
31 ~~of said county treasury~~. In that event, the special  
32 assessments in anticipation of which certificates have been  
33 issued, and the interest on ~~such~~ the assessments shall, when  
34 collected, be used to retire ~~such~~ the certificates.

35 Sec. 115. Section 311.29, Code 1983, is amended to read

1 as follows:

2 311.29 SALE OF CERTIFICATES. Upon the signing of each  
3 of the certificates by the chairperson of the board, the  
4 certificates shall be delivered to the county treasurer, who  
5 shall countersign them and who shall be responsible for them  
6 on ~~his-or-her~~ the treasurer's bond. The treasurer may apply  
7 the certificates in payment of warrants duly authorized and  
8 issued for surfacing the roads within the district, or the  
9 treasurer may sell the certificates for the best attainable  
10 price and for not less than par, plus accrued interest, ~~and~~  
11 ~~credit-the-proceeds-to-the-secondary-road-fund.~~ The  
12 certificates shall be retired in the order of their numbering.

13 Sec. 116. Section 312.2, subsection 8, Code 1983, is  
14 amended to read as follows:

15 8. ~~Beginning-July-1,-1981,-and-each-subsequent-year,-the~~  
16 The treasurer of state, before making any allotments to  
17 counties under this section, shall reduce the allotment to  
18 any county for the secondary road fund by an amount by which  
19 the total funds that the county ~~raised~~ transferred or provided  
20 during the prior ~~calendar~~ fiscal year under section ~~331-425,~~  
21 ~~subsection-7,-paragraph-"a,"-subparagraphs-(1)-,-(3)-and-(4)~~  
22 331.429, subsection 1, paragraphs a, b, and d, are less than  
23 seventy-five percent of the maximum funds that the county  
24 could have ~~raised~~ transferred in the prior ~~calendar~~ fiscal  
25 year under section ~~331-422,-subsections-12-and-13~~ 331.429,  
26 subsection 1, paragraphs a and b. Funds remaining in the  
27 secondary road fund of the counties due to a reduction of  
28 allocations to counties for failure to maintain a minimum  
29 local tax effort shall be reallocated to counties that are  
30 not reduced under this subsection pursuant to the allocation  
31 provisions of section 312.3, subsection 1, based upon the  
32 needs and area of the county. Information necessary to make  
33 allocations under this subsection shall be provided by the  
34 state department of transportation or the state comptroller  
35 upon request by the treasurer of state.

1     Sec. 117. Section 313.28, subsection 2, Code 1983, is  
2 amended to read as follows:

3     2. Determine such amount as will adequately compensate  
4 the county exercising exclusive or concurrent jurisdiction  
5 over the secondary road or portion thereof for excessive  
6 traffic upon the secondary road or portion thereof during  
7 the period of its designation as a temporary primary road.  
8 The department shall certify the amount determined to the  
9 state comptroller. The comptroller shall credit the amount  
10 to the ~~secondary-road-fund-of-the~~ county.

11    Sec. 118. Section 316.14, Code 1983, is amended to read  
12 as follows:

13    316.14 FUNDING. Payments and expenditures under ~~the~~  
14 ~~provisions-of~~ this chapter are incident to and arise out of  
15 the construction, maintenance, and supervision of public  
16 highways and streets, and, in the case of any federal-aid  
17 highway project, may be made by the department from the primary  
18 road fund and funds made available by the federal government  
19 for the purpose of carrying out ~~the-provisions-of~~ this chapter.  
20 Payments made under ~~authority-of~~ section 316.10 may be made  
21 from the primary road fund in case of a primary road project  
22 only, and in other cases may be made ~~from-the-secondary-road~~  
23 ~~fund-of~~ from appropriate funds under control of a political  
24 subdivision.

25    Sec. 119. Section 317.3, unnumbered paragraph 1, Code  
26 1983, is amended to read as follows:

27    The board of supervisors of each county shall annually  
28 appoint a county weed commissioner who may be a person  
29 otherwise employed by the county and who is familiar with  
30 the various types of weeds and the recognized methods for  
31 their control and elimination. The county weed commissioner's  
32 appointment shall be effective as of March 1 and shall continue  
33 for a term of one year unless the commissioner is removed  
34 from office as provided for by law. The county weed  
35 commissioner may, with the approval of the board of

1 supervisors, appoint a deputy or ~~such~~ the number of deputies  
 2 ~~as-are~~ necessary to carry out the purposes of this chapter.  
 3 The name and address of the person appointed as county weed  
 4 commissioner shall be certified to the county auditor and  
 5 to the secretary of agriculture within ten days of the  
 6 appointment. The board of supervisors shall fix the  
 7 compensation of the county weed commissioner and deputies.  
 8 In addition to compensation, the commissioner and deputies  
 9 shall be paid their necessary travel expenses ~~from-the-county~~  
 10 ~~general-fund-or-the-weed-eradication-and-equipment-fund.~~

11 Sec. 120. Section 317.4, Code 1983, is amended to read  
 12 as follows:

13 317.4 DIRECTION AND CONTROL. As used in this chapter,  
 14 "commissioner" ~~or-commissioners~~ means the county weed  
 15 ~~commissioners-and-their-deputies~~ commissioner or the  
 16 commissioner's deputy within ~~their-respective-counties~~ each  
 17 county. Each commissioner, subject to direction and control  
 18 by the county board of supervisors, shall supervise the control  
 19 and destruction of all noxious weeds in the county, including  
 20 those growing within the limits of cities, within the confines  
 21 of abandoned cemeteries, and ~~those-growing~~ along streets and  
 22 highways unless otherwise provided. A commissioner may enter  
 23 upon any land in the county at any time for the performance  
 24 of the commissioner's duties, and shall hire the labor and  
 25 equipment necessary subject to the approval of the board of  
 26 supervisors. ~~This-necessary-labor-and-equipment-shall-be~~  
 27 ~~paid-for-from-the-county-general-fund-or-the-funds-specified~~  
 28 ~~in-section-331-4267-subsection-7-~~

29 Sec. 121. Section 317.16, Code 1983, is amended to read  
 30 as follows:

31 317.16 FAILURE TO COMPLY. In case of a substantial failure  
 32 to comply by the date prescribed in any order of destruction  
 33 of weeds made pursuant to ~~the-provisions-of~~ this chapter,  
 34 the weed commissioner or ~~his~~ the deputies shall, subsequent  
 35 to the time after service of the notice provided for in section

1 317.6 enter upon the land and cause ~~sueh~~ the weeds to be  
2 destroyed. The actual cost and expense of ~~sueh~~ cutting,  
3 burning or otherwise destroying ~~of-said~~ the weeds, the cost  
4 of serving notice and special meetings or proceedings, if  
5 any, shall be paid ~~from~~ by the county ~~general-fund~~ and,  
6 together with the additional assessment to apply toward costs  
7 of supervision and administration, be recovered by an  
8 assessment against the tract of real estate on which the weeds  
9 were growing, as provided in section 317.21.

10 Sec. 122. Section 317.18, Code 1983, is amended to read  
11 as follows:

12 317.18 ORDER FOR DESTRUCTION ON ROADS. The board of  
13 supervisors shall order all weeds other than noxious weeds,  
14 on all county trunk and local county roads and between the  
15 fence lines ~~thereof~~ to be cut, burned or otherwise destroyed  
16 to prevent seed production ~~thereof~~, either upon its own motion  
17 or upon receipt of written notice requesting ~~sueh~~ the action  
18 from any residents of the township in which ~~sueh~~ the roads  
19 are located, or any person regularly using ~~said~~ the roads.  
20 ~~Said~~ The order shall define the roads along which ~~said~~ weeds  
21 are required to be cut, burned or otherwise destroyed and  
22 shall require ~~said~~ the weeds to be cut, burned or otherwise  
23 destroyed within thirty days after the publication of ~~said~~  
24 the order in the official newspapers of ~~said~~ the county.  
25 If the adjoining owner fails to cut, burn or otherwise destroy  
26 ~~said~~ the weeds as required in ~~said~~ the order, the county  
27 commissioner shall have ~~same~~ them cut, burned or otherwise  
28 destroyed and the cost ~~thereof~~ shall be paid ~~from~~ by the  
29 ~~general~~ county fund, and recovered later by an assessment  
30 against the adjoining property owners as provided in section  
31 317.21.

32 Sec. 123. NEW SECTION. 317.19 ROAD CLEARING  
33 APPROPRIATION. The board of supervisors may appropriate  
34 moneys to be used for the purposes of cutting, burning, or  
35 otherwise destroying all weeds, second, or undergrowth brush

1 between the fence rows on the county trunk roads and local  
2 county roads in time to prevent reseeding.

3 The board of supervisors may purchase or hire necessary  
4 equipment or contract with the adjoining landowner to carry  
5 out the purposes of this section.

6 Sec. 124. NEW SECTION. 317.20 EQUIPMENT AND MATERIALS-  
7 -USE ON PRIVATE PROPERTY. The board of supervisors may  
8 appropriate moneys for the purpose of purchasing weed  
9 eradicating equipment and materials to carry out the duties  
10 of the commissioner for use on all lands in the county, public  
11 or private, and for the payment of the necessary expenses  
12 and compensation of the commissioner, and the commissioner's  
13 deputies, if any. When equipment or materials so purchased  
14 are used on private property within the corporate limits of  
15 cities by the commissioner, the cost of materials used and  
16 an amount to be fixed by the board of supervisors for the use  
17 of the equipment shall be returned by the county treasurer  
18 upon the collection of the special assessment taxed against  
19 the property. In the certification to the county treasurer  
20 by the county auditor this apportionment shall be designated  
21 along with the special tax assessed under section 317.21.  
22 The equipment and its use are subject to the authorization  
23 and direction of the county board of supervisors.

24 Sec. 125. Section 321.105, unnumbered paragraph 2, Code  
25 1983, is amended to read as follows:

26 ~~Said~~ The registration fee shall be paid to the county  
27 treasurer at the same time the application is made for the  
28 registration or reregistration of ~~said~~ the motor vehicle or  
29 trailer. ~~Any~~ An owner may, when applying for registration  
30 or reregistration of ~~his~~ a motor vehicle or trailer, request  
31 that the plates be mailed to ~~his~~ the owner's post-office  
32 address. ~~His~~ The owner's request shall be accompanied by  
33 a mailing fee as determined annually by the director. ~~Said~~  
34 ~~fee-shall-be-deposited-in-the-county-general-fund-~~

35 Sec. 126. Section 321.152, Code 1983, is amended to read

1 as follows:

2 321.152 FEE FOR COUNTY. Each A county treasurer shall  
 3 ~~be-allowed-to~~ may retain for deposit ~~in-the-county-general~~  
 4 ~~fund,~~ two point six percent of the total collection for each  
 5 annual or semiannual vehicle registration and each duplicate  
 6 registration card or plate issued; sixty-five percent of all  
 7 fees collected for certificates of title and certified copies  
 8 of certificates of title; and one hundred percent of all fees  
 9 collected for notation of security interests. The moneys  
 10 retained shall be deducted, and reported to the department,  
 11 when the county treasurer transfers the money collected under  
 12 ~~the-provisions-of~~ this chapter, ~~provided,~~ ~~however,~~ ~~that-no~~  
 13 ~~such.~~ However, a deduction shall be is not lawful unless  
 14 the county treasurer has complied with ~~the-provisions-of~~  
 15 sections 321.24 and 321.153.

16 Sec. 127. Section 321.192, Code 1983, is amended to read  
 17 as follows:

18 321.192 DISPOSAL OF FEES. ~~Such~~ The license fees shall  
 19 be forwarded by the department to the treasurer of state who  
 20 shall place ~~same~~ them in the general fund of the state,  
 21 ~~provided-that.~~ However, for each operator's and motorized  
 22 bicycle license issued by a county sheriff for which a license  
 23 fee is paid, the sheriff issuing ~~the-same-shall-be-entitled~~  
 24 ~~to~~ it may retain the sum of fifteen cents and for each  
 25 chauffeur's license, the sum of fifty cents, ~~which-shall-be~~  
 26 ~~credited-to-the-county-general-fund.~~

27 Sec. 128. Section 321.346, Code 1983, is amended to read  
 28 as follows:

29 321.346 COST OF SIGNS. The cost of ~~such~~ the signs on  
 30 primary highways shall be paid out of the primary road fund.  
 31 The cost of ~~such~~ the signs on secondary roads shall be paid  
 32 ~~out-of~~ by the county ~~secondary-road-fund.~~

33 Sec. 129. Section 321.352, Code 1983, is amended to read  
 34 as follows:

35 321.352 ADDITIONAL SIGNS--COST. The county board of

1 supervisors shall, at places deemed by them unusually dangerous  
2 on the local county roads, furnish and erect suitable warning  
3 signs. The cost of ~~such~~ the signs shall be paid ~~out-of~~ by  
4 the county ~~road-maintenance-or-construction-fund~~.

5 Sec. 130. Section 321.485, subsection 3, Code 1983, is  
6 amended to read as follows:

7 3. For preparing the summons or memorandum referred to  
8 in this section, there shall be charged to the person named  
9 in the summons or memorandum, upon conviction, a fee of two  
10 dollars. The fee shall be assessed as part of the court costs  
11 ~~and-shall-be-paid-into-the-general-fund-of-the-county~~.

12 Sec. 131. Section 330.20, Code 1983, is amended to read  
13 as follows:

14 330.20 APPOINTMENT OF COMMISSION. When a majority of  
15 the voters favors airport control and management by a  
16 commission, the governing body shall, within ten days, appoint  
17 an airport commission of three or five resident voters. In  
18 case of a commission of three members the first appointees  
19 shall hold office, one for two years, one for four years,  
20 and one for six years. In case of a commission of five members  
21 the first appointees shall hold office, one for two years,  
22 one for three years, one for four years, one for five years,  
23 and one for six years. All subsequent appointments shall  
24 be for a term of six years. Vacancies shall be filled as  
25 original appointments are made. Members of the airport  
26 commission shall serve without compensation. Each commissioner  
27 shall execute and furnish a bond in an amount fixed by the  
28 governing body and filed with the city clerk or county auditor.  
29 ~~The-cost-of-such-bond-shall-be-paid-from-the-general-fund-~~  
30 The commission shall elect from its own members a ~~chairman~~  
31 chairperson and a secretary who shall serve for ~~such~~ a term  
32 as the commission shall determine.

33 Sec. 132. Section 331.401, subsection 1, paragraph b,  
34 Code 1983, is amended to read as follows:

35 b. Establish budgets ~~in-accordance-with-chapter-24,-and~~

1 ~~establish-budgets~~ for the farm-to-market road fund and the  
2 secondary road fund in accordance with sections 309.10 and  
3 309.93 to 309.97.

4 Sec. 133. Section 331.401, subsection 1, paragraph e,  
5 Code 1983, is amended by striking the paragraph.

6 Sec. 134. Section 331.401, subsection 1, paragraph m,  
7 Code 1983, is amended to read as follows:

8 m. Levy taxes as certified to it by tax-certifying bodies  
9 in the county, in accordance with the statutes authorizing  
10 the levies and in accordance with ~~chapters~~ chapter 24 and  
11 344 and sections 444.1 to 444.8, and levy taxes as required  
12 in chapters 430A, 433, 434, 436, 437 and 438.

13 Sec. 135. Section 331.401, subsection 1, Code 1983, is  
14 amended by adding the following new paragraph:

15 NEW PARAGRAPH. Require a local historical society to  
16 submit to it a proposed budget including the amount of  
17 available funds and estimated expenditures, as a prerequisite  
18 to receiving funds. A local historical society receiving  
19 funds shall present to the board an annual report describing  
20 in detail its use of the funds received.

21 Sec. 136. Section 331.441, subsection 2, paragraph a,  
22 Code 1983, is amended to read as follows:

23 a. "General obligation bond" means a negotiable bond  
24 issued by a county and payable from the levy of ad valorem  
25 taxes on all taxable property within the county through its  
26 debt service fund which is required to be established by  
27 section ~~331-428~~ 331.430.

28 Sec. 137. Section 331.441, subsection 2, paragraph b,  
29 subparagraph (3), Code 1983, is amended to read as follows:

30 (3) Sanitary disposal projects as defined in section  
31 ~~455B.301,--subject-to-the-levy-limit-in-section-331-422,~~  
32 ~~subsection-27.~~

33 Sec. 138. Section 331.441, subsection 2, paragraph b,  
34 subparagraph (5), Code 1983, is amended to read as follows:

35 (5) Public buildings, including the site or grounds of,

1 and the erection, equipment, remodeling, or reconstruction  
2 of, and additions or extensions to the buildings, and including  
3 the provision and maintenance of juvenile detention or shelter  
4 care facilities, when the cost does not exceed the following  
5 limits stated-in-section-345-1-:

6 a. Two hundred thousand dollars in a county having a  
7 population of twenty-five thousand or less.

8 b. Two hundred fifty thousand dollars in a county having  
9 a population of more than twenty-five thousand but not more  
10 than fifty thousand.

11 c. Three hundred thousand dollars in a county having a  
12 population of more than fifty thousand but not more than one  
13 hundred thousand.

14 d. Four hundred thousand dollars in a county having a  
15 population of more than one hundred thousand but not more  
16 than two hundred thousand.

17 e. Five hundred thousand dollars in a county having a  
18 population of more than two hundred thousand.

19 Sec. 139. Section 331.441, subsection 2, paragraph c,  
20 subparagraphs (1), (2), (3), and (9), Code 1983, are amended  
21 to read as follows:

22 (1) A memorial building or monument to commemorate the  
23 service rendered by soldiers, sailors, and marines of the  
24 United States, including the acquisition of ground and the  
25 purchase, erection, construction, reconstruction, and equipment  
26 of the building or monument, ~~subject-to-the-levy-limit-in~~  
27 ~~section-331-421,-subsection-1,-and~~ to be managed by a  
28 commission as provided in chapter 37. ~~The-election-on-the~~  
29 ~~proposition-to-issue-bonds-for-this-purpose-may-be-effected~~  
30 ~~under-sections-37-2-to-37-4-or-section-331-442,-after-the~~  
31 ~~election,-the-county-shall-take-additional-actions-required~~  
32 ~~to-issue-the-bonds-pursuant-to-this-part.~~

33 (2) Acquisition and development of land for a public  
34 museum, park, parkway, preserve, playground, or other recrea-  
35 tion or conservation purpose to be managed by the county con-

1 ~~ervation board, subject to the levy limit in section 331-422,~~  
2 ~~subsection 6, and subject to a one-million-dollar maximum~~  
3 ~~aggregate limit on outstanding county conservation bonds in~~  
4 ~~the county. Expenses incurred for the bond election shall~~  
5 ~~be paid from the county conservation fund.~~ The board may  
6 ~~only~~ submit a proposition under this subparagraph only upon  
7 receipt of a petition from the county conservation board  
8 asking that bonds be issued for a specified amount.

9 (3) The building and maintenance of a bridge over state  
10 boundary line streams, ~~subject to the levy limit in section~~  
11 ~~331-422, subsection 14.~~ The board shall submit a proposition  
12 under this subparagraph to an election upon receipt of a  
13 petition which is valid under section 331.306.

14 (9) Public buildings, including the site or grounds of,  
15 the erection, equipment, remodeling, or reconstruction of,  
16 and additions or extensions to the buildings, and including  
17 the provision and maintenance of juvenile detention or shelter  
18 care facilities, when the cost exceeds the limits stated in  
19 ~~section 345-1~~ subsection 2, paragraph b, subparagraph (5).

20 Sec. 140. Section 331.447, subsection 1, unnumbered para-  
21 graph 1, Code 1983, is amended to read as follows:

22 Taxes for the payment of general obligation bonds shall  
23 be levied in accordance with chapter 76, and the bonds are  
24 payable from the levy of unlimited ad valorem taxes on all  
25 the taxable property within the county through its debt service  
26 fund required by section ~~331-428~~ 331.430 except that:

27 Sec. 141. Section 331.510, subsections 2 and 3, Code 1983,  
28 are amended by striking the subsections.

29 Sec. 142. Section 331.512, subsection 1, paragraph g,  
30 Code 1983, is amended to read as follows:

31 g. The levy for taxes for the county brucellosis  
32 ~~eradication fund and the bovine tuberculosis eradication fund~~  
33 as provided in section ~~331-421, subsections 5 and 6~~ 74 of  
34 this Act.

35 Sec. 143. Section 331.552, subsection 10, Code 1983, is

1 amended to read as follows:

2 10. File the notice of authority from the auditor to  
3 transfer funds ~~from-the-mental-health-and-institutions-fund~~  
4 to a substance abuse treatment facility as provided in section  
5 125.49.

6 Sec. 144. Section 331.552, subsection 12, Code 1983, is  
7 amended by striking the subsection.

8 Sec. 145. Section 331.552, subsection 29, Code 1983, is  
9 amended by striking the subsection.

10 Sec. 146. Section 331.552, subsection 33, Code 1983, is  
11 amended by striking the subsection.

12 Sec. 147. Section 331.554, subsection 6, Code 1983, is  
13 amended to read as follows:

14 6. The amount of a check or warrant outstanding for more  
15 than two years shall be paid to the treasurer and credited  
16 ~~to-the-general-fund-of-the-county~~ as unclaimed fees and trusts.  
17 The treasurer shall provide a list of the checks and warrants  
18 to the auditor who shall maintain a record of the unclaimed  
19 fees and trusts. A person may claim an unclaimed fee or trust  
20 within five years after the money is credited ~~to-the-general~~  
21 ~~fund~~ upon proper proof of ownership. ~~Claims-for-unclaimed~~  
22 ~~fees-and-trusts-shall-be-paid-from-the-general-fund-of-the~~  
23 ~~county.~~

24 Sec. 148. Section 331.559, subsection 1, Code 1983, is  
25 amended by striking the subsection.

26 Sec. 149. Section 331.559, subsections 3, 4, and 7, Code  
27 1983, are amended to read as follows:

28 3. Collect the tax levied for the county brucellosis  
29 ~~eradication-fund~~ and ~~the-county~~ tuberculosis eradication fund  
30 as provided in section ~~331-421,--subsections-5-and-6~~ 74 of  
31 this Act.

32 4. Collect the tax levied for the county agricultural  
33 extension education fund and pay it to the extension treasurer  
34 as provided in section ~~331-425,--subsection-6~~ 78 of this Act.

35 7. Collect the costs assessed against a property owner

1 for the destruction or eradication of weeds as provided in  
2 ~~section~~ sections 317.21 and 124 of this Act.

3 Sec. 150. Section 331.757, subsection 1, Code 1983, is  
4 amended to read as follows:

5 1. The county attorney may employ, with the approval of  
6 a judge of the district court, a temporary assistant to assist  
7 in the trial of a person charged with a felony. The temporary  
8 assistant shall be paid a reasonable compensation ~~for his~~  
9 ~~or her services~~ as determined by the board upon certification  
10 of the services rendered, by the district judge before whom  
11 the defendant was tried. ~~The compensation paid to the~~  
12 ~~temporary assistant shall be paid from the court expense fund~~  
13 ~~of the county.~~

14 Sec. 151. Section 331.776, subsection 8, Code 1983, is  
15 amended by striking the subsection.

16 Sec. 152. Section 331.901, subsection 6, Code 1983, is  
17 amended by striking the subsection.

18 Sec. 153. Section 331.904, subsection 6, Code 1983, is  
19 amended by striking the subsection.

20 Sec. 154. Section 331.907, subsection 5, Code 1983, is  
21 amended by striking the subsection.

22 Sec. 155. Section 333A.4, subsections 1 and 2, Code 1983,  
23 are amended to read as follows:

24 1. Design budget forms required by section 331.434 and  
25 annual financial report forms required by section 331.403  
26 for all county funds.

27 2. Establish guidelines for program budgeting and  
28 accounting and the preparation of ~~five-year~~ capital improvement  
29 plans. It shall, where practicable, use recommendations of  
30 the national council on governmental accounting or its  
31 successor organization.

32 Sec. 156. Section 341A.20, Code 1983, is amended to read  
33 as follows:

34 341A.20 BUDGET. The county board of supervisors of each  
35 county shall provide in the county budget for each fiscal

1 year a sum equal to one-half of one percent of the preceding  
2 year's total payroll of those included under the jurisdiction  
3 and scope of this chapter. The funds so provided shall be  
4 used for the support of the commission. Any part of the funds  
5 not expended for the support of the commission during the  
6 fiscal year shall be ~~placed-in-the-general-fund-of~~ returned  
7 to the county, or counties, according to the ratio of  
8 contribution, on the first day of January which is not a  
9 Saturday, Sunday, or holiday following the end of ~~such~~ the  
10 fiscal year.

11 Sec. 157. Section 346A.2, Code 1983, is amended to read  
12 as follows:

13 346A.2 AUTHORIZED IN CERTAIN COUNTIES. Counties may  
14 undertake and carry out any project as defined in section  
15 346A.1, and the boards may operate, control, maintain and  
16 manage health centers and additions to and facilities for  
17 health centers. The boards may appoint committees, groups,  
18 or operating boards as they may deem necessary and advisable  
19 to facilitate the operation and management of health centers,  
20 additions and facilities. A board may lease space in any  
21 health center to other public corporations, public agencies  
22 and private nonprofit agencies engaged in furnishing health,  
23 welfare and social services which lease shall be on terms  
24 and conditions the board deems advisable. All contracts for  
25 the construction, reconstruction, completion, equipment,  
26 improvement, repair or remodeling of any buildings, additions  
27 or facilities shall be let in accordance with section 331.341,  
28 subsection 1. ~~To pay the cost of operating, maintaining and~~  
29 ~~managing a health center the board of any such county may~~  
30 ~~levy an annual tax in accordance with section 331.422,~~  
31 ~~subsection 21.~~

32 Sec. 158. Section 349.18, Code 1983, is amended to read  
33 as follows:

34 349.18 SUPERVISORS' PROCEEDINGS--EACH PAYEE LISTED--  
35 PUBLICATION. All proceedings of each regular, adjourned,

1 or special meeting of boards of supervisors, including the  
2 schedule of bills allowed, shall be published immediately  
3 after the adjournment of ~~such~~ the meeting of ~~said~~ the boards,  
4 and the publication of the schedule of the bills allowed shall  
5 show the name of each individual to whom the allowance is  
6 made and for what ~~such~~ purpose the bill is filed and the  
7 amount allowed ~~thereon~~, except that names of persons receiving  
8 relief ~~from-the-county-poor-fund~~ shall not be published.  
9 The county auditor shall furnish a copy of ~~such~~ the proceedings  
10 to be published, within one week following the adjournment  
11 of the board.

12 Sec. 159. Section 351.15, Code 1983, is amended to read  
13 as follows:

14 351.15 ASSESSORS TO LIST DOGS--FEES. The assessor shall,  
15 at the time of listing property for assessment, cause to be  
16 listed and return to the county auditor the names of all  
17 persons who own or harbor dogs, and indicate on ~~such~~ the list  
18 whether the dogs be are male, female, or spayed, and ~~the~~ their  
19 number thereof. ~~For-such-service,-the-assessor-shall-receive,~~  
20 ~~from-the-domestic-animal-fund,-the-sum-of-ten-cents-for-each~~  
21 ~~dog-reported,-which-fee-shall-be-paid-in-full-when-return~~  
22 ~~is-made---Such-fees-shall-be-considered-as-earnings-of-the~~  
23 ~~office-and-shall,-within-ten-days-of-the-receipt-thereof,~~  
24 ~~be-paid-to-the-county-treasurer-and-credited-to-the-general~~  
25 ~~fund-of-the-county.~~

26 Sec. 160. Section 356A.3, Code 1983, is amended to read  
27 as follows:

28 356A.3 ALTERNATIVE CONFINEMENT OF PRISONERS. Any A  
29 district judge may sentence and commit a person to a facility  
30 established and maintained pursuant to section 356A.1 or  
31 356A.2 instead of the county jail. A district judge may order  
32 the transfer of a person sentenced and committed to the county  
33 jail to such a facility upon the judge's own motion, the  
34 motion of the sentenced and committed person, or the motion  
35 of the sheriff. The original order of commitment or the order

1 of transfer to the facility shall set forth the terms and  
2 conditions of the detention or commitment and that the detained  
3 or committed person shall abide by the terms and conditions  
4 of this chapter and the rules of the facility to which  
5 committed or transferred. The order shall be read to the  
6 detained, committed, or transferred person in open court.  
7 The committing court or a district judge may order any a  
8 person who has been detained, committed, or transferred to  
9 such a facility to be transferred to the county jail if, upon  
10 hearing, the court determines the person has been refractory  
11 or disorderly, has willfully destroyed or injured any property  
12 in the facility, or has violated any of the terms and  
13 conditions of the order of detention, commitment, or transfer  
14 or the provisions of this chapter or the rules of the facility  
15 where the person was detained or committed. Any violations  
16 of the order of detention, commitment, or transfer shall  
17 further be punished as contempt of court pursuant to chapter  
18 ~~665. The provisions of section~~ Section 719.4 are is applicable  
19 to any person detained, committed, or transferred to a facility  
20 established and maintained pursuant to this chapter. The  
21 county or city to which the cause originally belonged is  
22 liable for the expense of the original detention, commitment,  
23 or transfer and the subsequent expenses of maintaining the  
24 person in the facility. ~~The county's expense shall be levied~~  
25 ~~and paid out of the fund pursuant to section 331-426,~~  
26 ~~subsection 9.~~

27 Sec. 161. Section 358A.9, Code 1983, is amended to read  
28 as follows:

29 358A.9 ADMINISTRATIVE OFFICER. The board of supervisors  
30 shall appoint an administrative officer authorized to enforce  
31 the resolutions or ordinances ~~se~~ adopted by the board of  
32 supervisors. ~~Sueh~~ The administrative officer may be a person  
33 holding other public office in the county, or in a city or  
34 other governmental subdivision within the county, and the  
35 board of supervisors is authorized to pay to ~~sueh~~ the officer

1 ~~out-of-the-general-fund-such~~ compensation as it shall deem  
2 deems fit.

3 Sec. 162. Section 358B.8, subsection 8, Code 1983, is  
4 amended to read as follows:

5 8. To have exclusive control of the expenditures of ~~all~~  
6 ~~taxes-levied~~ for library purposes as provided by law, and  
7 of the expenditures of all moneys available by gift or  
8 otherwise for the erection of library buildings, ~~and of all~~  
9 ~~other-moneys-belonging-to-the-library-fund,-including-fines~~  
10 ~~and-rentals-collected-under-the-rules-of-the-board-of-trustees.~~  
11 ~~Said~~ The board shall keep a record of its proceedings.

12 Sec. 163. Section 358B.10, unnumbered paragraph 1, Code  
13 1983, is amended to read as follows:

14 All moneys received and set apart for the maintenance of  
15 the library shall be deposited in the ~~fund-specified-in-section~~  
16 ~~331-425,-subsection-10,-and-shall-be-kept-by-the-treasurer~~  
17 ~~separate-from-all-other-moneys,~~ treasury of the county and  
18 paid out upon ~~the-orders~~ warrants drawn by the county auditor  
19 upon requisition of the board of trustees, signed by its  
20 president and secretary.

21 Sec. 164. Section 358B.13, Code 1983, is amended to read  
22 as follows:

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

1 taxing unit. ~~The board of supervisors of each county and~~  
2 ~~the~~ The boards of supervisors and the city councils within  
3 the district shall review the estimate and upon approval by  
4 the boards of supervisors and all city councils in the  
5 district, each governing body shall determine the source of  
6 its share and include its share within its proposed budget.  
7 The council of each city composing in a county library district  
8 ~~shall~~ may make the necessary levies for library maintenance  
9 purposes, ~~but the county levy is subject to the levy limit~~  
10 ~~in section 331-421, subsection 10.~~

11 Sec. 165. Section 358B.17, Code 1983, is amended to read  
12 as follows:

13 358B.17 HISTORICAL ASSOCIATION. ~~Whenever~~ If a local  
14 county historical association is formed in a county having  
15 a free public library, the trustees of the library may unite  
16 with the historical association and set apart the necessary  
17 room to care for articles which come into the possession of  
18 the association. The trustees may purchase necessary  
19 receptacles and materials for the preservation and protection  
20 of articles which are of a historical and educational nature  
21 ~~and may pay for the same out of the library fund.~~

22 Sec. 166. Section 358B.18, subsection 2, paragraph a,  
23 Code 1983, is amended to read as follows:

24 2. a. Contracts shall provide for the ~~rate of tax to be~~  
25 levied amount to be contributed. They may, by mutual consent  
26 of the contracting parties, be terminated at any time. They  
27 may also be terminated by a majority of the voters represented  
28 by either of the contracting parties, voting on a proposition  
29 to terminate which shall be submitted by the governing body  
30 upon a written petition of qualified voters in a number not  
31 less than five percent of those who voted in the area for  
32 president of the United States or governor at the last general  
33 election.

34 Sec. 167. Section 358B.18, subsection 4, Code 1983, is  
35 amended by striking the subsection.

1 Sec. 168. Section 359.46, subsection 1, unnumbered  
2 paragraph 1, Code 1983, is amended to read as follows:

3 A township trustee while engaged in official business shall  
4 be compensated at an hourly rate established by the county  
5 board of supervisors. However, the county board of supervisors  
6 may establish a minimum daily pay rate for the time spent  
7 by a township trustee attending a scheduled meeting of township  
8 trustees. The compensation shall be paid ~~from~~ by the general  
9 ~~fund-of-the~~ county except:

10 Sec. 169. Section 359.46, subsection 2, Code 1983, is  
11 amended to read as follows:

12 2. In cases where their fees or compensation are not paid  
13 ~~from-the-general-fund-of~~ by the county, the trustees shall  
14 be paid by the party requiring their services. The trustees  
15 shall attach to the report of their proceedings a statement  
16 specifying their services, directing who shall pay the fees  
17 or compensation, and specifying the amount to be paid by each  
18 party. A party who makes advance payment for the services  
19 of the trustees may take legal action to recover the amount  
20 of the payment from the party who is directed to pay by the  
21 trustees unless the party entitled to recovery under this  
22 subsection is paid within ten days after a demand for  
23 reimbursement is made.

24 Sec. 170. Section 361.3, subsection 4, Code 1983, is  
25 amended to read as follows:

26 4. Request the county board of supervisors to conduct  
27 a referendum authorizing the levy and collection of a tax  
28 ~~as-provided-in-section-331-421,-subsection-12,~~ not to exceed  
29 two cents per acre on agricultural land in the county for  
30 the administration of an artificial weather modification  
31 program.

32 Sec. 171. Section 364.3, subsection 2, Code 1983, is  
33 amended to read as follows:

34 2. A city may not provide a penalty in excess of a one  
35 hundred dollar fine or in excess of thirty days imprisonment

1 for the violation of an ordinance. An amount equal to ten  
2 percent of all fines collected by municipal corporations shall  
3 be remitted quarterly to the county treasurer of the county  
4 in which the municipal corporation is located ~~for deposit~~  
5 ~~in the county general fund~~. However, one hundred percent  
6 of all fines collected by a city pursuant to section 321.236,  
7 subsection 1, shall be retained by the city.

8 Sec. 172. Section 368.21, Code 1983, is amended to read  
9 as follows:

10 368.21 SUPERVISION OF PROCEDURES. When an incorporation,  
11 discontinuance, or boundary adjustment is complete, the board  
12 shall supervise procedures necessary to carry out the proposal.  
13 In the case of an incorporation, the county commissioner of  
14 elections shall conduct an election for mayor and council  
15 of the city, who shall serve until their successors take  
16 office following the next regular city election. In the case  
17 of a discontinuance, the board shall publish two notices as  
18 provided in section 368.15 that it will receive and adjudicate  
19 claims against the discontinued city for a period of six  
20 months from the date of last notice, and shall cause necessary  
21 taxes to be levied against the property within the discontinued  
22 city to pay claims allowed. All records of a discontinued  
23 city shall be deposited with the county auditor of the county  
24 designated by the board. Any remaining balances shall be  
25 deposited in the ~~general fund of the~~ county treasury where  
26 the former city was located. In the case of boundary  
27 adjustments, the proper city officials shall carry out  
28 procedures necessary to implement the proposal.

29 Sec. 173. Section 422.65, subsection 2, Code 1983, is  
30 amended to read as follows:

31 2. Forty percent to the ~~general fund of the~~ county from  
32 which the tax is collected.

33 Sec. 174. Section 422.100, Code 1983, is amended to read  
34 as follows:

35 422.100 ALLOCATION TO MONEYS AND CREDITS REPLACEMENT FUND

1 IN EACH COUNTY. There is created a permanent fund in the  
2 office of the treasurer of state to be known as the "moneys  
3 and credits replacement fund". The director shall determine  
4 the percentage which the aggregate taxable value for the year  
5 1965 of the property described in and subject to taxation  
6 under section 429.2, Code 1966, owned or held by individuals,  
7 administrators, executors, guardians, conservators, trustees  
8 or an agent or nominee thereof, and the aggregate taxable  
9 value for the year 1965 of the property described in and  
10 subject to taxation under section 431.1, Code 1966, for the  
11 year 1965 but not subject to taxation under ~~sa~~ that section  
12 for the year 1966, in each county bears to the total aggregate  
13 taxable value of such property reported from all of the  
14 counties in the state and shall certify the percentage for  
15 each county to the state comptroller prior to January 1, 1967.  
16 In July of each year, the state comptroller shall apply ~~sa~~  
17 that percentage to the money ~~which shall have accumulated~~  
18 in the moneys and credits tax replacement fund prior to ~~such~~  
19 that July and ~~thereby~~ determine the amount thereof due to  
20 each county. The state comptroller shall draw warrants on  
21 the moneys and credits tax replacement fund in such amounts  
22 payable to the county treasurer of each county and transmit  
23 them. The county treasurer shall apportion these amounts  
24 as follows: For the amounts received in January 1972, and  
25 all previously collected amounts, twenty percent to the county  
26 general fund, fifty percent to the school general fund, and  
27 the remaining thirty percent to cities and towns in the  
28 proportion that the taxable values for each city and town  
29 for 1965 of property subject to taxation in 1965 under sections  
30 429.2, Code 1966, and 431.1, Code 1966, is to the total of  
31 such taxable values for all cities and towns within the county;  
32 for the amounts received in January 1973, and all subsequently  
33 collected amounts, forty percent to the county ~~general fund,~~  
34 and the remaining sixty percent to cities and towns in the  
35 proportion that the taxable values for each city and town

1 for the year 1965 under sections 429.2 and 431.1, Code 1966,  
2 is to the total of such taxable values for all the cities  
3 and towns within the county.

4 Not later than December 31, 1973, the county auditor may  
5 file a certified statement with the state comptroller  
6 demonstrating errors made in calculating the aggregate taxable  
7 value for the year of 1965. The comptroller, upon verifying  
8 that an error was made, shall recalculate the amount payable  
9 to counties for the previous seven years, based upon the  
10 amounts which were available in the moneys and credits tax  
11 replacement fund in January of each year, and shall notify  
12 each county of its total overpayment or underpayment for the  
13 seven-year period. If a county has received an overpayment,  
14 it shall refund the overpayment to the comptroller for deposit  
15 in the moneys and credits tax replacement fund. The refund  
16 of an overpayment shall be made not later than December 31,  
17 1976. If a county has received an underpayment, the  
18 comptroller shall pay the amount of the underpayment to the  
19 county from the moneys and credits tax replacement fund, not  
20 later than January of 1977. ~~The refund-of-an-overpayment~~  
21 ~~shall-be-made-from-the-county-general-fund,-and-the-amount~~  
22 ~~received-for-an-underpayment-shall-be-deposited-in-the-county~~  
23 ~~general-fund,-but-the~~ board of supervisors shall distribute  
24 thirty percent of the overpayment to cities and towns in the  
25 county in proportion to the corrected taxable values for each  
26 city and town for 1965.

27 Sec. 175. Section 422A.2, subsection 3, Code 1983, is  
28 amended to read as follows:

29 3. Moneys received by the ~~county-or~~ city from this fund  
30 shall be credited to the general fund of ~~such-county-or~~ the  
31 city, subject to the provisions of subsection 4.

32 Sec. 176. Section 428A.8, unnumbered paragraph 2, Code  
33 1983, is amended to read as follows:

34 The county recorder shall deposit the remaining twenty-  
35 five percent of the receipts to the credit of the county

1 ~~general-fund~~.

2 Sec. 177. Section 430A.3, Code 1983, is amended to read  
3 as follows:

4 430A.3 LEVY. There is ~~hereby~~ imposed upon capital employed  
5 in the business of making loans or investments within the  
6 state of Iowa, as determined under ~~the provisions of~~ this  
7 chapter, a tax of five mills on each dollar of ~~such~~ capital;  
8 ~~such~~ the tax to be considered a tax upon moneys and credits  
9 of ~~such~~ the corporations which shall be levied by the board  
10 of supervisors, and placed upon the tax list and collected  
11 by the county treasurer. The amount collected in each taxing  
12 district in cities shall be apportioned twenty percent to  
13 the county ~~general-fund~~, thirty percent to the city general  
14 fund, and fifty percent to the general fund of the state,  
15 and the amount collected in each taxing district outside of  
16 cities shall be apportioned fifty percent to the county ~~general~~  
17 ~~fund~~ and fifty percent to the general fund of the state.

18 The term "loans" ~~as-used-herein-shall-mean~~ means the lending  
19 of money to members of the general public upon other than  
20 real estate security. The term "investments" ~~as-used-herein~~  
21 ~~shall-mean~~ means the discounting, purchasing, or otherwise  
22 acquiring notes, mortgages, sales contracts, debentures, or  
23 any other evidences of indebtedness, based upon other than  
24 real estate security when ~~such~~ the investments are made in  
25 connection with loans made to members of the general public  
26 in the state of Iowa or in the course of any operations having  
27 as their effect the financing of business transactions within  
28 the state of Iowa resulting in the incurring of any  
29 indebtedness based upon security other than real estate  
30 security.

31 Sec. 178. Section 433.15, Code 1983, is amended to read  
32 as follows:

33 433.15 FAILURE TO FILE. In the event of the failure or  
34 refusal of any telephone or telegraph company, owning or  
35 operating any telephone or telegraph line not situated upon

1 the right of way of a railway, to file the map required under  
2 ~~the provisions of~~ section 433.14, at the time and according  
3 to the conditions named, then the county auditor may cause  
4 the same map to be prepared by the county surveyor and the  
5 cost ~~thereof of it~~ shall, in the first place, be audited and  
6 paid by the board of supervisors of the county, ~~out of the~~  
7 ~~county fund,~~ and the amount ~~thereof~~ shall be by said the board  
8 levied as a special tax against said the company and the  
9 property of said the company, which shall be collected in  
10 the same manner as county taxes ~~and become a part of the~~  
11 ~~county fund.~~

12 Sec. 179. Section 434.19, Code 1983, is amended to read  
13 as follows:

14 434.19 FAILURE TO FILE. In the event of the failure or  
15 refusal of any railroad company to file the plats required  
16 under ~~the provisions of~~ section 434.18, at the time or  
17 according to the conditions named, then the county auditor  
18 may cause ~~the same them~~ to be prepared by the county surveyor  
19 and ~~the~~ their cost ~~thereof~~ shall, in the first place, be  
20 audited and paid by the board of supervisors ~~out of the county~~  
21 ~~fund,~~ and the amount ~~thereof~~ shall be ~~by said board~~ levied  
22 by the board as a special tax against said the company and  
23 the property of said the company, which shall be collected  
24 as county taxes ~~and when collected be paid into the county~~  
25 ~~fund.~~

26 Sec. 180. Section 441.68, Code 1983, is amended to read  
27 as follows:

28 441.68 COLLECTION OR ASSESSMENT OF COSTS. The auditor  
29 shall at the same time assess the amount pro rata by area  
30 upon the several subdivisions of the tract, lot or parcel  
31 so subdivided, and it shall be collected in the same manner  
32 as general taxes, ~~and shall go to the general county fund.~~

33 Sec. 181. Section 445.52, Code 1983, is amended to read  
34 as follows:

35 445.52 INTEREST AND PENALTIES--APPORTIONMENT--COMPENSATION

1 OF COLLECTORS. The interest and penalty on delinquent taxes  
2 collected shall be apportioned to ~~and-become-a-part-of-the~~  
3 ~~general-fund-of~~ the county, and the amount allowed as  
4 compensation to delinquent tax collectors shall be paid ~~from~~  
5 ~~said-fund~~ by the county.

6 Sec. 182. Section 446.7, unnumbered paragraph 2, Code  
7 1983, is amended to read as follows:

8 Property of municipal and political subdivisions of the  
9 state of Iowa and property held by a city or county agency  
10 or the Iowa housing finance authority for use in an Iowa  
11 homesteading project, shall not be offered or sold at tax  
12 sale and a tax sale of that property shall be void from its  
13 inception. When delinquent taxes are owing against property  
14 owned or claimed by any municipal or political subdivision  
15 of the state of Iowa, or property held by a city or county  
16 agency or the Iowa housing finance authority for use in an  
17 Iowa homesteading project, the treasurer shall give notice  
18 to the governing body of the agency, subdivision or authority  
19 which shall then pay the amount of the due and delinquent  
20 taxes ~~from-its-general-fund~~. If the governing body fails  
21 to pay the taxes, the board of supervisors shall abate the  
22 taxes as provided in chapters 332, 427 and 445 and section  
23 569.8.

24 Sec. 183. Section 455.50, unnumbered paragraph 2, Code  
25 1983, is amended to read as follows:

26 Such assessments against primary highways and other state-  
27 owned lands under the jurisdiction of the state department  
28 of transportation shall be paid by the state department from  
29 the primary road fund on due certification of the amount by  
30 the county treasurer to ~~said~~ the department, and against all  
31 secondary roads and other county owned lands under the  
32 jurisdiction of the board of supervisors, from ~~the-secondary~~  
33 ~~road-construction-fund-or-from-the-secondary-road-maintenance~~  
34 ~~fund,-or-from-both-of-said~~ county funds.

35 Sec. 184. Section 455.118, unnumbered paragraph 1, Code

1 1983, is amended to read as follows:

2 When ~~such~~ a levee, ditch, drain, or change of any natural  
3 watercourse crosses a public highway, necessitating moving  
4 or building or rebuilding any secondary road bridge upon,  
5 or ditch or drain crossing ~~such~~ the road, the board of  
6 supervisors shall move, build, or rebuild ~~the same~~ it, paying  
7 the costs and expenses ~~thereof~~, including construction,  
8 maintenance, repair and improvement costs, from ~~the secondary~~  
9 road-fund county funds.

10 Sec. 185. Section 455.164, Code 1983, is amended to read  
11 as follows:

12 455.164 PRELIMINARY EXPENSES--HOW PAID. If the proposed  
13 district is all in one county, the board of supervisors ~~is~~  
14 ~~authorized to~~ may pay all necessary preliminary expenses in  
15 connection ~~therewith from the general fund of the county~~ with  
16 the district. If it extends into other counties, the boards  
17 of the respective counties ~~are authorized to pay from the~~  
18 ~~general fund thereof, such~~ may pay a proportion of ~~said~~ the  
19 expenses as the work done or expenses created in each county  
20 bears to the whole amount of work done or expenses created.  
21 ~~Said~~ The amounts shall be ascertained and reported by the  
22 engineer in charge of the work and be approved by the  
23 respective boards which shall, as soon as paid, charge the  
24 amount to ~~said~~ the district ~~in favor of the general fund of~~  
25 ~~the counties, as their interest~~ interests may appear, as soon  
26 as the ~~said~~ district is established. If ~~said~~ the district  
27 ~~shall~~ is not be established, the ~~said~~ amounts shall be  
28 collected upon the bond or bonds of the petitioners.

29 Sec. 186. Section 460.7, Code 1983, is amended to read  
30 as follows:

31 460.7 ADVANCED PAYMENTS. The board on construction of  
32 ~~such~~ the improvement may advance ~~out of the secondary road~~  
33 ~~construction fund or the secondary road maintenance fund,~~  
34 ~~or out of both of said funds~~ that portion to be collected  
35 by special assessment, the amount so advanced to be replaced

1 ~~in-said-road-funds~~ as the first special assessments are  
2 collected. The board may in lieu of making ~~such~~ advancements,  
3 issue warrants to be known as "Drainage Warrants", ~~said the~~  
4 warrants to bear interest at a rate not exceeding that  
5 permitted by chapter 74A payable annually from the date of  
6 issue and to be paid out of the special assessments levied  
7 ~~therefor~~, when ~~the-same~~ they are collected.

8 Sec. 187. Section 460.8, subsection 2, Code 1983, is  
9 amended to read as follows:

10 2. On account of the secondary road system, ~~may-be is~~  
11 payable from ~~the-secondary-road-construction-fund, or from~~  
12 ~~the-secondary-road-maintenance-fund, or from both of said~~  
13 county funds.

14 Sec. 188. NEW SECTION. 467B.9 TAX LEVY. The county  
15 board of supervisors may annually levy a tax not to exceed  
16 six and three-fourths cents per thousand dollars of assessed  
17 value of all agricultural lands in the county, to be used  
18 for flood and erosion control, including acquisition of land  
19 or interests in land, and repair, alteration, maintenance,  
20 and operation of works of improvement on lands under the  
21 control or jurisdiction of the county as provided in this  
22 chapter.

23 Sec. 189. Section 533.24, unnumbered paragraph 2, Code  
24 1983, is amended to read as follows:

25 The moneys and credits tax on credit unions is ~~hereby~~  
26 imposed at a rate of five mills on each dollar of the legal  
27 and special reserves which are required to be maintained by  
28 the credit union under section 533.17, and shall be levied  
29 by the board of supervisors, and placed upon the tax list  
30 and collected by the county treasurer, except that an exemption  
31 shall be given to each credit union in the amount of forty  
32 thousand dollars. The amount collected in each taxing district  
33 within a city shall be apportioned twenty percent to the  
34 county ~~general-fund~~, thirty percent to the city general fund,  
35 and fifty percent to the general fund of the state, and the

1 amount collected in each taxing district outside of cities  
2 shall be apportioned fifty percent to the county ~~general-fund~~  
3 and fifty percent to the general fund of the state. The  
4 moneys and credits tax shall be collected at the location  
5 of the credit union as shown in its articles of incorporation.

6 Sec. 190. Section 556B.1, subsection 2, Code 1983, is  
7 amended to read as follows:

8 2. The real property owner or possessor shall notify the  
9 sheriff of the county where the real property is located of  
10 the removal of the motor vehicle or other personal property.  
11 If the owner of the motor vehicle or other personal property  
12 can be determined, ~~he~~ the owner shall be notified of the  
13 removal by the sheriff by certified mail, return receipt  
14 requested. If ~~such~~ the owner cannot be identified, notice  
15 by one publication in one newspaper of general circulation  
16 in the area where the personal property was parked or placed  
17 ~~shall-be~~ is sufficient to meet all notice requirements under  
18 this section. If the personal property has not been reclaimed  
19 by the owner within six months after notice has been effected,  
20 it may be sold by the sheriff at public or private sale.  
21 The net proceeds after deducting the cost of the sale shall  
22 be applied to the cost of removal and storage of the property,  
23 and the remainder, if any, shall be paid to the county  
24 treasurer ~~for-the-use-and-benefit-of-the-county-general-fund.~~

25 Sec. 191. Section 566.16, unnumbered paragraph 1, Code  
26 1983, is amended to read as follows:

27 Before any part of the principal may be so invested or  
28 used, the county, city, board of trustees of ~~cities~~ a city  
29 to whom the management of a municipal cemeteries cemetery  
30 has been transferred by ordinance, or civil township shall,  
31 by resolution, accept the donation or bequest, and that portion  
32 of cemetery lot sales or permanent charges made against  
33 cemetery lots which is to be used for perpetual care of  
34 cemetery lots, and, by resolution, shall provide for the  
35 payment of interest annually to the appropriate fund ~~specified~~

1 ~~in-section-331-426,-subsection-8,~~ or to the cemetery  
2 association, or to the person having charge of the cemetery,  
3 to be used in caring for or maintaining the individual property  
4 of the donor in the cemetery, or lots which have been sold  
5 if provision was made for perpetual care, all in accordance  
6 with the terms of the donation or bequest, or the terms of  
7 the sale or purchase of a cemetery lot.

8 Sec. 192. Section 567.10, Code 1983, is amended to read  
9 as follows:

10 567.10 ESCHEAT. If the court finds that the land in  
11 question has been acquired in violation of this chapter or  
12 that the land has not been converted to the purpose other  
13 than farming within five years as provided for in this chapter,  
14 the court shall declare the land escheated to the state.  
15 When escheat is decreed by the court, the clerk of court shall  
16 notify the governor that the title to the real estate is  
17 vested in the state by decree of the court. Any real estate,  
18 the title to which is acquired by the state under ~~the~~  
19 ~~provisions-of~~ this chapter, shall be sold in the manner  
20 provided by law for the foreclosure of a mortgage on real  
21 estate for default of payment, the proceeds of the sale shall  
22 be used to pay court costs, and the remaining funds, if any,  
23 shall be paid to the person divested of the property but only  
24 in an amount not exceeding the actual cost paid by the person  
25 for that property. Proceeds remaining after the payment of  
26 court costs and the payment to the person divested of the  
27 property shall become a part of the ~~general-fund~~ funds of  
28 the county or counties in which the land is located, in  
29 proportion to the part of the land in each county.

30 Sec. 193. Section 583.6, Code 1983, is amended to read  
31 as follows:

32 583.6 DUTY OF COUNTY TREASURER--RIGHT OF GUEST. The  
33 balance received by the county treasurer under section 583.5  
34 shall be credited ~~by-him~~ to the ~~general-fund-of-the~~ county,  
35 subject to a right of the guest, or ~~his~~ the guest's

1 representative, to reclaim ~~the same~~ it at any time within  
2 three years from the date of deposit with the county treasurer.

3 Sec. 194. Section 598.16, unnumbered paragraph 5, Code  
4 1983, is amended to read as follows:

5 The costs of ~~any such~~ conciliation procedures shall be  
6 paid in full or in part by the parties and taxed as court  
7 costs; however, if the court determines that ~~such~~ the parties  
8 will be unable to pay the costs without prejudicing their  
9 financial ability to provide themselves and any minor children  
10 with economic necessities, ~~such~~ the costs may be paid in full  
11 or in part ~~from the court expense fund~~ by the county.

12 Sec. 195. Section 602.34, unnumbered paragraph 1, Code  
13 1983, is amended to read as follows:

14 The individuals who were municipal court clerks and bailiffs  
15 on June 30, 1973, and who were municipal court deputy clerks  
16 and deputy bailiffs on that date, may as deputies of the  
17 district court clerks and sheriffs be suspended, demoted,  
18 or discharged by the district court clerks and sheriffs only  
19 for neglect of duty, disobedience of orders, misconduct, or  
20 failure to properly perform duties, by pursuing the procedure  
21 provided by sections 400.19 to 400.26 and in these cases the  
22 district court clerk or sheriff shall be deemed to be the  
23 person having the appointing power, the county auditor shall  
24 perform the functions of the mayor or city manager, the board  
25 of supervisors shall perform the functions of the civil service  
26 commission, and the county attorney shall perform the functions  
27 of the city attorney or solicitor. A municipal court bailiff  
28 or deputy bailiff who on June 30, 1973, is a member of the  
29 retirement system provided by chapter 411 shall continue to  
30 be ~~such~~ a member ~~thereafter~~; and that chapter shall continue  
31 to apply to ~~them~~ that person notwithstanding this chapter,  
32 with the appropriate county deducting from ~~his~~ the person's  
33 compensation ~~his~~ the person's contributions to the retirement  
34 fund and the county contributing the public's portion to ~~such~~  
35 the fund ~~out-of-the-court-expense-fund~~ notwithstanding any

1 other provision of law.

2 Sec. 196. Section 602.42, subsection 3, Code 1983, is  
3 amended to read as follows:

4 3. A member of a judicial magistrate nominating commission  
5 shall be reimbursed for actual and necessary expenses  
6 reasonably incurred in the performance of official duties.  
7 Reimbursements shall be payable ~~out-of-the-court-expense-fund~~  
8 ~~of~~ by the county in which the member serves, upon certification  
9 of ~~such~~ the expenses to the county auditor by the district  
10 court clerk. Each judicial district may make rules under  
11 R.C.P. 372 to provide for the administration of this  
12 subsection.

13 Sec. 197. Section 602.55, Code 1983, is amended to read  
14 as follows:

15 602.55 FUNDS, REPORTS. Each month each judicial magistrate  
16 and district associate judge shall file with the clerk of  
17 the district court of the proper county a sworn, itemized  
18 statement of all cases disposed of and all funds received  
19 and disbursed per case, and at least monthly shall remit to  
20 the clerk all funds received. The clerk shall provide adequate  
21 clerical assistance to judicial magistrates and district  
22 associate judges to carry out this section. The clerk shall  
23 remit ninety percent of all fines and forfeited bail received  
24 from a magistrate or district associate judge to the city  
25 that was the plaintiff in any action, shall remit to the city  
26 ninety percent of all fines and forfeited bail received for  
27 improper use of handicapped parking spaces in violation of  
28 section 601E.6, subsection 2, when the violations occurred  
29 within the city, shall remit all fines and forfeited bail  
30 received from a magistrate or district associate judge for  
31 violation of a county ordinance except an ordinance relating  
32 to vehicle speed or weight restrictions, to the county  
33 treasurer of the county that was the plaintiff in any action  
34 ~~for deposit in the general fund of the county~~, and shall  
35 provide that city or county with a statement showing the total

1 number of the cases, the total of all fines and forfeited  
2 bail collected and the total of all cases dismissed. However,  
3 if a county ordinance provides a penalty for a violation which  
4 is also penalized under state law, all fines and forfeited  
5 bail collected for the violation of that ordinance shall be  
6 deposited in the school fund. The clerk shall remit the  
7 remaining ten percent of city fines and forfeited bail to  
8 the county treasurer ~~for deposit in the county general fund.~~  
9 The clerk shall remit to the treasurer of the county, for  
10 the benefit of the school fund, all other fines and forfeited  
11 bail received from a magistrate. All fees and costs for the  
12 filing of a complaint or information or upon forfeiture of  
13 bail received from a magistrate shall be remitted monthly  
14 by the clerk as follows:

15 1. One-half to the treasurer of state to be credited to  
16 the general fund of the state.

17 2. One-third to the county treasurer ~~to be credited to~~  
18 ~~the general fund of the county.~~

19 3. One-sixth to the treasurer of state to be credited  
20 to the judicial retirement fund created in section 605A.4.

21 Sec. 198. Section 622.93, Code 1983, is amended to read  
22 as follows:

23 622.93 APPLICABILITY IN POLK COUNTY CERTAIN COUNTIES.

24 Proof of the publication of the filing in the district court  
25 of the petitions as provided for in section 618.13 and a  
26 charge on the basis of one dollar for each petition shall  
27 be made once each month by the publisher, presented to the  
28 clerk of the district court for verification and approval,  
29 and filed with the county auditor to be presented to the board  
30 of supervisors, which shall order the claim for ~~such the~~  
31 publications paid ~~from the fund specified in section 331-426,~~  
32 ~~subsection-9.~~

33 Sec. 199. Section 622B.7, Code 1983, is amended to read  
34 as follows:

35 622B.7 FEE. An interpreter appointed under this chapter

1 is entitled to a reasonable fee and expenses as determined  
2 by the rules applying to that proceeding. This schedule shall  
3 be furnished to all courts and administrative agencies and  
4 maintained by them. If the interpreter is appointed by the  
5 court, the fee and expenses shall be paid ~~out-of-the-court~~  
6 ~~expense-fund~~ by the county and if the interpreter is appointed  
7 by an administrative agency, the fee and expenses shall be  
8 paid out of funds available to the administrative agency.  
9 If a hearing impaired person is not a party to the action,  
10 the fees and expenses of an interpreter shall be charged to  
11 costs.

12 Sec. 200. Section 693.4, Code 1983, is amended to read  
13 as follows:

14 693.4 DUTY OF SUPERVISORS TO INSTALL--COSTS. ~~It shall~~  
15 ~~then-be-the-duty-of-the~~ The board of supervisors of each  
16 county ~~to shall~~ install in the office of the sheriff, ~~such~~  
17 a radio receiving set, and a set in at least one motor vehicle  
18 used by the sheriff, for use in connection with ~~said~~ the state  
19 radio broadcasting system. The board of supervisors ~~of any~~  
20 ~~county~~ may install as many additional ~~such~~ radio receiving  
21 sets as ~~may-be-deemed~~ it deems necessary. ~~The cost of such~~  
22 ~~radio-receiving-sets-and-the-cost-of-installation-thereof~~  
23 ~~shall-be-paid-from-the-general-fund-of-the-county.~~

24 Sec. 201. Section 805.6, subsection 3, Code 1983, is  
25 amended to read as follows:

26 3. Supplies of the uniform citation and complaint for  
27 municipal corporations and county agencies shall be paid for  
28 ~~out-of-the-court-expense-fund-of~~ by the county. Supplies  
29 of the uniform citation and complaint for all other agencies  
30 shall be paid for out of the budget of the agency concerned.

31 Sec. 202. Section 809.6, subsections 1 and 2, Code 1983,  
32 are amended to read as follows:

33 1. FORFEITURE. Unless otherwise specified by law, the  
34 magistrate shall order the immediate destruction of all  
35 forfeited property of an illegal nature or character. ~~When~~

1 If the forfeited property is not of an illegal nature or  
2 character, the magistrate shall order all ~~such~~ the property  
3 or the proceeds of its sale to be ~~applied~~ delivered to the  
4 ~~court-fund~~ treasurer of the county.

5 2. NO CLAIMANT. ~~Where~~ If there is no claimant or ~~where~~  
6 if the right to possession cannot be determined, nonperishable  
7 property shall be held for a period of six months from the  
8 date of filing of the return, pending claim. ~~Thereafter,~~  
9 After six months the magistrate or other officer having the  
10 property in ~~his-er-her~~ custody shall, on payment of the  
11 necessary expenses incurred for its preservation, deliver  
12 it to the treasurer of the county, ~~to-be-credited-to-the-court~~  
13 fund.

14 Sec. 203. Section 819.3, unnumbered paragraph 1, Code  
15 1983, is amended to read as follows:

16 A witness named in an order described in section 819.2  
17 ~~shall-be~~ is entitled to ten cents per mile for each mile  
18 traveled by the most direct route to and from the proceedings  
19 the witness is required to attend, and ~~shall~~ is also be  
20 entitled to ten dollars per day for each day spent in such  
21 travel or in attending the proceedings as a witness. ~~Such~~  
22 ~~amounts-shall,~~ ~~upon-proper-claim-being-made,~~ ~~be-paid-from~~  
23 ~~the-court-expense-fund-of-the-county-~~

24 Sec. 204. Section 906.17, Code 1983, is amended to read  
25 as follows:

26 906.17 ALLEGED PAROLE VIOLATORS--REIMBURSEMENT TO COUNTIES  
27 FOR TEMPORARY CONFINEMENT. The division of adult corrections  
28 shall reimburse a county for the temporary confinement of  
29 alleged parole violators. The amount to be reimbursed shall  
30 be determined by multiplying the number of days so confined  
31 by the average daily cost of confining a person in the county  
32 facility as negotiated by the department. Payment shall be  
33 made upon submission of a voucher executed by the sheriff  
34 and approved by the director of the division of adult  
35 corrections. ~~The-money-shall-be-deposited-in-the-county~~

1 ~~general-fund-to-be-credited-to-the-jail-account-~~

2 Sec. 205. Section 911.3, Code 1983, is amended to read  
3 as follows:

4 911.3 DISPOSITION OF SURCHARGE. When a court assesses  
5 a surcharge under section 911.2, the clerk of the district  
6 court shall transmit ninety percent of the surcharge collected  
7 to the treasurer of state by the fifteenth day of the following  
8 month. The treasurer of state shall deposit the money in  
9 the general fund of the state. The clerk of the district  
10 court shall transmit ten percent of the surcharge to the  
11 county treasurer ~~for-deposit-in-the-county-court-expense-fund~~  
12 or shall remit ten percent of the surcharge to the city that  
13 was the plaintiff in any action for deposit in the general  
14 fund of the city.

15 Sec. 206. Sections 11.22, 24.25, 164.28, 165.22, 165.23,  
16 165.25, 165.30, 165.31, 165.34, 231.13, 331.421 through  
17 331.429, 331.509, 333A.6, chapter 344, and sections 345.1,  
18 and 441.12, Code 1983, are repealed.

19 Sec. 207. Funds remaining in the county indemnification  
20 fund existing prior to the effective date of this Act are  
21 transferred to the county indemnification fund created under  
22 section 331.404.

23 Sec. 208. Notwithstanding sections 108 and 116 of this  
24 Act, in the first year following the effective date of this  
25 Act the county and the treasurer of state shall compare the  
26 amounts raised under section 331.425, subsection 7, para-  
27 graph a, subparagraphs (1), (3), and (4) of the 1983 Code  
28 with the amounts which could have been raised under section  
29 331.422, subsections 12 and 13 of the 1983 Code, in deter-  
30 mining expenditures or allotments of funds.

31 EXPLANATION

32 The bill amends portions of the county home rule Act which  
33 relate to county finances, and provides coordinating amendments  
34 to the Code.

35 Sections 1, 4, and 22 provide for the appropriate place-

1 ment of the new sections. The bill creates new numbered  
2 sections to be added to chapter 331, some of which replace  
3 present sections 331.421 through 331.429. The new numbered  
4 sections are sometimes referred to in other sections.

5 Sections 2 and 3 relate to annual reports and the county  
6 indemnification fund, which is moved to this part because  
7 it is a state, rather than a county, fund. An annual finan-  
8 cial report, prepared in compliance with generally accepted  
9 accounting principles, is to be submitted to the auditor of  
10 state and the county finance committee as a substitute for  
11 the annual financial report required under current law.

12 Sections 5 through 14 consolidate county levies and funds.  
13 Current statutory county funds are consolidated into four  
14 new funds, including:

15 1. A debt service fund for the payment of principal and  
16 interest on general obligation bonds.

17 2. A secondary road fund, as provided in current law.

18 3. A rural services fund which combines the current  
19 statutory funds for which property taxes are levied on all  
20 unincorporated areas in the county.

21 4. A general fund which combines the current statutory  
22 funds for which property taxes are levied on a countywide  
23 basis.

24 The proposed consolidation would eliminate the current  
25 statutory funds which are combined into the four new funds.  
26 However, certain taxes levied on a special basis, such as  
27 those for brucellosis and tuberculosis eradication, weather  
28 modification, agricultural extension, and flood and erosion  
29 control would continue to be separately levied.

30 The separate tax levies associated with the statutory funds  
31 consolidated into the general fund and rural services fund  
32 are eliminated and new tax levies are established for general  
33 county services and rural county services. The basic levy  
34 for general services is \$3.50 per thousand and for rural  
35 services, \$3.95 per thousand. The secondary road fund does

1 not have a separate levy but an amount equal to \$.16 7/8 per  
2 thousand from the general fund and other amounts from the  
3 rural services fund may be transferred to the secondary road  
4 fund, and it will continue to receive moneys from the state  
5 road use tax fund and other sources. The debt service fund  
6 and supplemental levies are unaffected by these limitations.

7 A supplemental levy is authorized for the part of each  
8 of these funds presently subject to a limit on purposes but  
9 unlimited as to dollars.

10 Two "escape valves" from the basic property tax levy  
11 limitations are provided:

12 1. A special levy election permitting each county's voters  
13 to approve or disapprove additional property tax levies in  
14 excess of the limits. This provision is currently in the  
15 law.

16 2. A levy of additional taxes, if "unusual circumstances"  
17 are shown to exist. This provision is similar to existing  
18 law except that the state appeal board is not required to  
19 approve the levy but the notice of budget hearing must explain  
20 it.

21 Sections 15 through 21 add accounting and budgeting require-  
22 ments to chapter 331 to replace those in the present Code.

23 The budgeting requirements are similar to those for cities.

24 Sections 23 through 26 relate to current and noncurrent  
25 debt, and are placed after the bonding provisions in chapter  
26 331 as a new part 5 of division IV. Section 23 and subsection  
27 2 of section 25 are moved to this location from another part  
28 of chapter 331. Interfund loans and other forms of short-  
29 term debt are authorized. Long-term debt in a form other  
30 than bonds is authorized for certain purposes, with  
31 requirements for public notice and hearing.

32 Sections 27 through 207 are coordinating amendments, many  
33 of which strike a reference to one of the county funds now  
34 consolidated in sections 11 and 12.

35 Section 29 relates to the auditor of state's authority

1 to prescribe uniform forms for counties, which will now be  
2 a responsibility of the county finance committee.

3 Sections 30 through 35 conform chapter 24 of the Code to  
4 this bill by deleting counties from its coverage except for  
5 parts of chapter 24 which relate to the county as a "certifying  
6 or levying board". Most of the budgeting provisions in chapter  
7 24 are replaced by budget requirements in this bill.

8 Some of the coordinating amendments insert authorization  
9 for an appropriation in lieu of authorization for a levy.

10 Section 74 creates the brucellosis and tuberculosis  
11 eradication fund in lieu of the two separate funds in chap-  
12 ter 164 and 165 of the Code. This fund is administered at  
13 the state level.

14 Section 155 amends chapter 333A which establishes the  
15 county finance committee, and section 205 repeals the  
16 committee's sunset provision.

17 Section 206 lists the sections and chapters to be repealed  
18 and sections 207 and 208 are temporary sections to accomplish  
19 the transition of funds in the county indemnification fund,  
20 which is a fund held at the state level, and the first year's  
21 comparison of amounts used from local sources for road purposes  
22 with amounts available from the road use tax.

23 The bill takes effect July 1 following its enactment.

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HOUSE FILE 628

H-3833

1 Amend House File 628 as follows:

2 1. Page 88, by inserting after line 30 the  
3 following:

4 "Sec. 209. Counties shall prepare budgets and  
5 adopt accounting procedures in accordance with this  
6 Act for the fiscal year beginning July 1, 1984.  
7 During the fiscal year beginning July 1, 1983, counties  
8 shall continue to follow the budgeting and accounting  
9 procedures in effect immediately prior to July 1,  
10 1983, to the extent necessary to implement their  
11 budgets for that year, but are otherwise subject to  
12 this Act."

BY O'KANE of Woodbury  
BLACK of Jasper

H-3833 FILED APRIL 21, 1983  
ADOPTED (p. 1523)

HOUSE FILE 628

H-3836

1 Amend House File 628 as follows:

2 1. Page 88, by adding after line 30, the following  
3 section:

4 "Sec. \_\_\_\_ . LEGISLATIVE REVIEW. The county finance  
5 committee shall, on or before December 31, 1986,  
6 present to the general assembly, a detailed report  
7 regarding the effects of the provisions of this Act on  
8 county finances and administration. The report shall  
9 include but not be limited to a comparison of property  
10 tax collections since adoption of this Act with the three  
11 years prior to adoption, an analysis of the cost effects  
12 resulting from the consolidation of funds, and recommendations  
13 regarding any changes in this Act deemed necessary by the  
14 committee.

BY BLACK of Jasper  
O'KANE of Woodbury  
COCHRAN of Webster

H-3836 FILED APRIL 21, 1983  
ADOPTED (p. 1524)

HOUSE FILE 628

H-3806

1 Amend House File 628 as follows:

2 1. Page 63, by inserting after line 18 the  
3 following:

4 "Sec. \_\_\_\_ . Section 331.441, subsection 2, paragraph  
5 b, Code 1983, is amended by adding the following new  
6 subparagraph:

7 NEW SUBPARAGRAPH. (8) Acquisition, construction,  
8 reconstruction, improvement, repair, and equipping  
9 of water works, water mains and extensions, and real  
10 and personal property useful for providing potable  
11 water to residents of a county. General obligation  
12 bonds issued pursuant to the powers granted by this  
13 subparagraph shall be supported by a tax levy against  
14 a special taxing district including only those  
15 properties within the areas proposed to be served  
16 by such facilities which shall be exclusive of the  
17 incorporated areas at the time of establishment of  
18 the taxing district."

19 2. By numbering sections to conform with this  
20 amendment.

BY SHERZAN of Polk

BUHR of Polk

H-3806 FILED APRIL 20, 1983

*H/D 4/21/83 (#. 1523)*

1 ~~general-fund-to-be-credited-to-the-jail-account.~~

2 Sec. 205. Section 911.3, Code 1983, is amended to read  
3 as follows:

4 911.3 DISPOSITION OF SURCHARGE. When a court assesses  
5 a surcharge under section 911.2, the clerk of the district  
6 court shall transmit ninety percent of the surcharge collected  
7 to the treasurer of state by the fifteenth day of the following  
8 month. The treasurer of state shall deposit the money in  
9 the general fund of the state. The clerk of the district  
10 court shall transmit ten percent of the surcharge to the  
11 county treasurer ~~for-deposit-in-the-county-court-expense-fund~~  
12 or shall remit ten percent of the surcharge to the city that  
13 was the plaintiff in any action for deposit in the general  
14 fund of the city.

15 Sec. 206. Sections 11.22, 24.25, 164.28, 165.22, 165.23,  
16 165.25, 165.30, 165.31, 165.34, 231.13, 331.421 through  
17 331.429, 331.509, 333A.6, chapter 344, and sections 345.1,  
18 and 441.12, Code 1983, are repealed.

19 Sec. 207. Funds remaining in the county indemnification  
20 fund existing prior to the effective date of this Act are  
21 transferred to the county indemnification fund created under  
22 section 331.404.

23 Sec. 208. Notwithstanding sections 108 and 116 of this  
24 Act, in the first year following the effective date of this  
25 Act the county and the treasurer of state shall compare the  
26 amounts raised under section 331.425, subsection 7, para-  
27 graph a, subparagraphs (1), (3), and (4) of the 1983 Code  
28 with the amounts which could have been raised under section  
29 331.422, subsections 12 and 13 of the 1983 Code, in deter-  
30 mining expenditures or allotments of funds.

31 Sec. 209. Counties shall prepare budgets and adopt  
32 accounting procedures in accordance with this Act for the  
33 fiscal year beginning July 1, 1984. During the fiscal year  
34 beginning July 1, 1983, counties shall continue to follow  
35 the budgeting and accounting procedures in effect immediately

1 prior to July 1, 1983, to the extent necessary to implement  
2 their budgets for that year, but are otherwise subject to  
3 this Act.

4 Sec. 210. LEGISLATIVE REVIEW. The county finance committee  
5 shall, on or before December 31, 1986, present to the general  
6 assembly, a detailed report regarding the effects of the  
7 provisions of this Act on county finances and administration.  
8 The report shall include but not be limited to a comparison  
9 of property tax collections since adoption of this Act with  
10 the three years prior to adoption, an analysis of the cost  
11 effects resulting from the consolidation of funds, and  
12 recommendations regarding any changes in this Act deemed  
13 necessary by the committee.

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HOUSE FILE 628

S-3662

- 1 Amend House File 628 as passed by the House as  
2 follows:  
3 1. Page 63, by inserting after line 18 the  
4 following:  
5 "Sec. \_\_\_\_ . Section 331.441, subsection 2, paragraph  
6 b, Code 1983, is amended by adding the following new  
7 subparagraph:  
8 NEW SUBPARAGRAPH. (8) Acquisition, construction,  
9 reconstruction, improvement, repair, and equipping  
10 of water works, water mains and extensions, and real  
11 and personal property useful for providing potable  
12 water to residents of a county. General obligation  
13 bonds issued pursuant to the powers granted by this  
14 subparagraph shall be supported by a tax levy against  
15 a special taxing district including only those  
16 properties within the areas proposed to be served  
17 by such facilities which shall be exclusive of the  
18 incorporated areas at the time of establishment of  
19 the taxing district."  
20 2. By renumbering and correcting internal  
21 references to conform with this amendment.

S-3662 FILED

APRIL 25, 1983

RULED OUT OF ORDER (p. 1387)

BY THOMAS MANN, JR.

GEORGE KINLEY

WILLIAM PALMER

DAVE READINGER

HOUSE FILE 628

S-3663

- 1 Amend House File 628 as passed by the House as follows:  
A 2 1. Page 4, lines 19 and 20, by striking the words  
3 "and fifty cents".  
4 2. Page 9, by striking line 11 through page 10, line  
B 5 13.  
6 3. Page 23, by striking lines 28 through 34.

S-3663 FILED

APRIL 25, 1983

DIVISION A - LOST (p. 1388)

DIVISION B - LOST (p. 1389)

BY MICK LURA

HOUSE FILE 628

AN ACT

RELATING TO COUNTY FINANCES BY REQUIRING ANNUAL BUDGETS AND REPORTS, CONSOLIDATING FUNDS AND LEVIES AND ESTABLISHING LEVY LIMITATIONS, EXPANDING THE DUTIES AND TENURE OF THE COUNTY FINANCE COMMITTEE, PROVIDING FOR CURRENT AND NON-CURRENT DEBT, MAKING COORDINATING AMENDMENTS, AND CONTINUING CERTAIN PENALTIES.

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

Section 1. Chapter 331, division IV, part 1, Code 1983, is amended by adding sections 2 and 3 of this Act.

Sec. 2. NEW SECTION. 331.403 ANNUAL FINANCIAL REPORT.

1. Not later than October 1 of each year, a county shall prepare an annual financial report showing for each county fund the financial condition as of June 30 and the results of operations for the year then ended. Copies of the report shall be maintained as a public record at the auditor's office and shall be furnished to the county finance committee and to the auditor of state. A summary of the report, in a form prescribed by the county finance committee, shall be published

by each county not later than October 1 of each year in one or more newspapers which meet the requirements of section 618.14.

2. Beginning with the fiscal year ending June 30, 1985, the annual financial report required in subsection 1 shall be prepared in conformity with generally accepted accounting principles.

3. The county finance committee may waive the application of subsection 2 to a county for a one-year period, if evidence is presented that substantial progress is being made towards removing the cause for the need of the waiver. The committee shall not grant a waiver for more than three successive years to the same county.

Sec. 3. NEW SECTION. 331.404 COUNTY INDEMNIFICATION FUND.

1. A county indemnification fund is created in the office of the treasurer of state, to be used to indemnify and pay on behalf of a county officer, township trustee, deputy, assistant, or employee of the county or the township, all sums that the person is legally obligated to pay because of an error or omission in the performance of official duties, except that the first five hundred dollars of each claim shall not be paid from this fund.

2. The fund does not relieve an insurer issuing insurance under section 617A.7 from paying a loss incurred. An insurer shall not be subrogated to the assets of the fund regardless of provisions in a policy of insurance.

3. If the balance in the fund on September 30 is less than six hundred thousand dollars, the treasurer of state shall notify the board of each county to levy one-half cent per thousand dollars on the assessed value of all taxable property in the county.

4. Not later than December 15 or June 15 of a year in which the tax is collected, the treasurer shall transmit the amount of the tax levied and collected to the treasurer of

state who shall credit it to the county indemnification fund. The treasurer of state shall invest moneys in the fund in the same manner as other public funds and shall credit interest received from that investment to the county indemnification fund.

5. A claim for an act or omission of a county officer, township trustee, or deputy, assistant, or employee of a county or township, which occurred after July 1, 1978, shall be processed in accordance with chapter 613A and paid from the fund, except that payment of a claim, except a final judgment, in excess of fifteen hundred dollars must have the unanimous approval of all members of the state appeal board, the attorney general, and the district court of Polk county.

6. If a final judgment is obtained against a county officer, township trustee, or deputy, assistant, or employee of a county or township, for an act or omission which occurred subsequent to July 1, 1978, and which is payable from the county indemnification fund, the county attorney shall ascertain if an insurance policy exists indemnifying the person against the judgment or any part of it. If no insurance exists, or if the judgment exceeds the limits of insurance, the county attorney shall submit a claim to the state comptroller against the county indemnification fund on behalf of the plaintiff for the amount of the judgment exceeding the amount recoverable by reason of the insurance. The state comptroller shall promptly issue a warrant payable to the plaintiff for that amount, and the treasurer of state shall pay the warrant. Payment discharges the person from liability for that act or omission.

Sec. 4. Chapter 331, Code 1983, is amended by adding sections 5 through 21 of this Act as a new part 2 of division IV entitled "County levies, funds, budgets, and expenditures".

Sec. 5. NEW SECTION. 331.421 DEFINITIONS. As used in this part, unless the context otherwise requires:

1. "General county services" means the services which are primarily intended to benefit all residents of a county, including secondary road services, but excluding debt service and services financed by other statutory funds.

2. "Rural county services" means the services which are primarily intended to benefit those persons residing in the county outside of incorporated areas, including secondary road services, but excluding debt service and services financed by other statutory funds.

3. "Secondary road services" means the services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.

4. "Debt service" means expenditures for servicing the county's debt.

5. "Basic levy" means a levy authorized and limited by section 331.423 for general county services and rural county services.

6. "Supplemental levy" means a levy authorized and limited by section 331.424 for general county services and rural county services.

7. "Debt service levy" means a levy authorized and limited by section 331.422, subsection 3.

8. "Fiscal year" means the period of twelve months beginning July 1 and ending on the following June 30.

9. "Committee" means the county finance committee established in chapter 333A.

Sec. 6. NEW SECTION. 331.422 COUNTY PROPERTY TAX LEVIES. Subject to this section and sections 331.423 through 331.426 or as otherwise provided by state law, the board of each county shall certify property taxes annually at its March session to be levied for county purposes as follows:

1. Taxes for general county services shall be levied on all taxable property within the county.

2. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county.

3. Taxes in the amount necessary for debt service shall be levied on all taxable property within the county, except as otherwise provided by state law.

4. Other taxes shall be levied as provided by state law.

Sec. 7. NEW SECTION. 331.423 BASIC LEVIES--MAXIMUMS. Annually, the board may certify basic levies, subject to the following limits:

1. For general county services, three dollars and fifty cents per thousand dollars of the assessed value of all taxable property in the county.

2. For rural county services, three dollars and ninety-five cents per thousand dollars of the assessed value of taxable property in the county outside of incorporated areas.

Sec. 8. NEW SECTION. 331.424 SUPPLEMENTAL LEVIES. To the extent that the basic levies are insufficient to meet the county's needs for the following services, the board may certify supplemental levies as follows:

1. For general county services, an amount sufficient to pay the charges for the following:

a. To the extent that the county is obligated by statute to pay the charges for:

(1) Care and treatment of patients by a state mental health institute.

(2) Care and treatment of patients by either of the state hospital-schools or by any other facility established under chapter 222 and diagnostic evaluation under section 222.31.

(3) Care and treatment of patients under chapter 225.

(4) Care and treatment of persons at the alcoholic treatment center at Oakdale or facilities provided under chapter 125. However, the county may require that an admission to a center or other facility shall be reported to the board by the center or facility within five days as a condition of the payment of county funds for that admission.

(5) Care of children admitted or committed to the Iowa juvenile home at Toledo.

(6) Clothing, transportation, medical, or other services provided persons attending the Iowa braille and sight-saving school, the Iowa school for the deaf, or the state hospital-school for severely handicapped children at Iowa City, for which the county becomes obligated to pay pursuant to sections 263.12, 269.2, and 270.4 through 270.7.

b. To the extent that the board deems it advisable to pay, the charges for professional evaluation, treatment, training, habilitation, and care of persons who are mentally retarded, autistic persons, or persons who are afflicted by any other developmental disability, at a suitable public or private facility providing inpatient or outpatient care in the county. As used in this paragraph:

(1) "Developmental disability" has the meaning assigned that term by 42 U.S.C. sec. 6001(7) (1976), Supp. II, 1978, and Supp. III, 1979.

(2) "Autistic persons" means persons, regardless of age, with severe communication and behavior disorders that became manifest during the early stages of childhood development and that are characterized by a severely disabling inability to understand, communicate, learn, and participate in social relationships. "Autistic persons" includes but is not limited to those persons afflicted by infantile autism, profound aphasia, and childhood psychosis.

c. Care and treatment of persons placed in the county hospital, county care facility, a health care facility as defined in section 135C.1, subsection 4, or any other public or private facility, which placement is in lieu of admission or commitment to or is upon discharge, removal, or transfer from a state mental health institute, hospital-school, or other facility established pursuant to chapter 222.

d. Amounts budgeted by the board for the cost of establishment and initial operation of a community mental health center in the manner and subject to the limitations provided by state law.

e. Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court, including court-ordered costs for a guardian ad litem under section 232.71.

f. The care, admission, commitment, and transportation of mentally ill patients in state hospitals, to the extent that expenses for these services are required to be paid by the county, including compensation for the advocate appointed under section 229.19.

g. Amounts budgeted by the board for mental health services or mental retardation services furnished to persons on either an outpatient or inpatient basis, to a school or other public agency, or to the community at large, by a community mental health center or other suitable facility located in or reasonably near the county, provided that services meet the standards of the mental health and mental retardation commission and are consistent with the annual plan for services approved by the board.

h. Reimbursement on behalf of mentally retarded persons under section 249A.12.

i. Elections, and voter registration pursuant to Chapter 48.

j. Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for general county services.

k. Joint county and city building authorities established under section 346.27, as provided in subsection 22 of that section.

l. Tort liability insurance to cover the liability of the county or its officers as provided in chapter 613A.

m. The maintenance and operation of the courts, including but not limited to the salary and expenses of the clerk of the district court, deputy clerks and other employees of the clerk's office, and bailiffs, establishment and operation of a public defender's office, court costs if the prosecution fails or if the costs cannot be collected from the person

liable, costs and expenses of prosecution under section 189A.17, salaries and expenses of juvenile probation officers under chapter 231, court-ordered costs in domestic abuse cases under section 236.5, the county's expense for confinement of prisoners under chapter 356A, temporary assistance to the county attorney, county contributions required under section 602.34, reimbursement for judicial magistrates under section 602.42, claims filed under section 622.93, interpreters' fees under section 622B.7, uniform citation and complaint supplies under section 805.6, and witness fees under section 819.3.

n. Court-ordered costs of conciliation procedures under section 598.16.

o. Establishment and maintenance of a joint county indigent defense fund pursuant to an agreement under section 28E.19.

The board may require a public or private facility, as a condition of receiving payment from county funds for services it has provided, to furnish the board with a statement of the income, assets, and legal residence including township and county of each person who has received services from that facility for which payment has been made from county funds under paragraphs a through h. However, the facility shall not disclose to anyone the name or street or route address of a person receiving services for which commitment is not required, without first obtaining that person's written permission.

Parents or other persons may voluntarily reimburse the county or state for the reasonable cost of caring for a patient or an inmate in a county or state facility.

2. For rural county services, an amount sufficient to pay the charges for the following:

a. Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for rural county services.

b. An aviation authority under chapter 330A, to the extent that the county contributes to the authority under section 330A.15.

Sec. 9. NEW SECTION. 331.425 ADDITIONS TO LEVIES--SPECIAL LEVY ELECTION. The board may certify an addition to a levy in excess of the amounts otherwise permitted under sections 331.423, 331.424, and 331.426 if the proposition to certify an addition to a levy has been submitted at a special levy election and received a favorable majority of the votes cast on the proposition. A special levy election is subject to the following:

1. The election shall be held only if the board gives notice to the county commissioner of elections, not later than February 15, that the election is to be held.
2. The election shall be held on the second Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.
3. The proposition to be submitted shall be substantially in the following form:

"Vote for only one of the following:

Shall the county of \_\_\_\_\_ levy an additional tax at a rate of \$ \_\_\_\_\_ each year for \_\_\_\_\_ years beginning next July 1 in excess of the statutory limits otherwise applicable for the (general county services or rural county services) fund?

or

The county of \_\_\_\_\_ shall continue the (general county services or rural county services fund) under the maximum rate of \$ \_\_\_\_\_."

4. The canvass shall be held beginning at one o'clock on the second day which is not a holiday following the special levy election.
5. Notice of the proposed special levy election shall be published at least twice in a newspaper as specified in section 331.305 prior to the date of the special levy election. The first notice shall appear as early as practicable after the board has decided to seek a special levy.

Sec. 10. NEW SECTION. 331.426 ADDITIONS TO BASIC LEVIES. If a county has unusual circumstances, creating a need for additional property taxes for general county services or rural county services in excess of the amount that can be raised by the levies otherwise permitted under sections 331.423 through 331.425, the board may certify additions to each of the basic levies as follows:

1. The basis for justifying an additional property tax under this section must be one or more of the following:
  - a. An unusual increase in population as determined by the preceding certified federal census.
  - b. A natural disaster or other emergency.
  - c. Unusual problems relating to major new functions required by state law.
  - d. Unusual staffing problems.
  - e. Unusual need for additional moneys to permit continuance of a program which provides substantial benefit to county residents.
  - f. Unusual need for a new program which will provide substantial benefit to county residents, if the county establishes the need and the amount of necessary increased cost.
  - g. A reduced or unusually low growth rate in the property tax base of the county.
2. The public notice of a hearing on the county budget required by section 331.434, subsection 3, shall include the following additional information for the applicable class of services:
  - a. A statement that the accompanying budget summary requires a proposed basic property tax rate exceeding the maximum rate established by the general assembly.
  - b. A comparison of the proposed basic tax rate with the maximum basic tax rate, and the dollar amount of the difference between the proposed rate and the maximum rate.
  - c. A statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate.

The information required by this subsection shall be published in a conspicuous form as prescribed by the committee.

Sec. 11. NEW SECTION. 331.427 GENERAL FUND.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for general county services shall be credited to the general fund of the county, including revenues received under sections 84.21, 98.35, 98A.6, 101A.3, 101A.7, 110.12, 123.36, 123.143, 144.46, 176A.8, 247A.10, 321.105, 321.152, 321.192, 321.485, 321G.7, 331.554, subsection 6, 331.703, subsection 6, 341A.20, 364.3, 368.21, 422.65, 422.100, 422A.2, 428A.8, 430A.3, 433.15, 434.19, 441.68, 445.52, 445.57, 533.24, 556B.1, 567.10, 583.6, 809.6, 906.17, and 911.3, and the following:

- a. License fees for business establishments.
  - b. Moneys remitted for fines and forfeited bail under section 602.55, except those directed to be placed in the school fund.
  - c. Other amounts in accordance with state law.
2. The board may make appropriations from the general fund for general county services, including but not limited to the following:
- a. Expenses of a joint disaster services and emergency planning administration under section 29C.9.
  - b. Development, operation, and maintenance of memorial buildings or monuments under chapter 37.
  - c. Purchase of voting machines under chapter 52.
  - d. Expenses incurred by the county conservation board established under chapter 111A, in carrying out its powers and duties.
  - e. Local health services. The county auditor shall keep a complete record of appropriations for local health services and shall issue warrants on them only on requisition of the local or district health board.
  - f. Expenses relating to county fairs, as provided in chapter 174.

- g. Maintenance of a juvenile detention home under chapter 232.
- h. Relief of veterans under chapter 250.
  - i. Care and support of the poor under chapter 252.
  - j. Operation, maintenance, and management of a health center under chapter 346A.
  - k. Payment of bounties on wild animals.
    - l. For the use of a nonprofit historical society organized under chapter 504 or 504A.
    - m. Services listed in section 331.424, subsection 1 and section 331.554.
3. Appropriations specifically authorized to be made from the general fund shall not be made from the rural services fund, but may be made from other sources.

Sec. 12. NEW SECTION. 331.428 RURAL SERVICES FUND.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for rural county services shall be credited to the rural services fund of the county.
2. The board may make appropriations from the rural services fund for rural county services, including but not limited to the following:
- a. Road clearing, weed eradication, and other expenses incurred under chapter 317.
  - b. Maintenance of a county library and library contracts under chapter 358B.
  - c. Planning, operating, and maintaining sanitary disposal projects under chapter 455B.
  - d. Services listed under section 331.424, subsection 2.
3. Appropriations specifically authorized to be made from the rural services fund shall not be made from the general fund, but may be made from other sources.

Sec. 13. NEW SECTION. 331.429 SECONDARY ROAD FUND.

1. Except as otherwise provided by state law, county revenues for secondary road services shall be credited to the secondary road fund, including the following:

a. Transfers from the general fund not to exceed in any year the dollar equivalent of a tax of sixteen and seven-eighths cents per thousand dollars of assessed value on all taxable property in the county.

b. Transfers from the rural services fund not to exceed in any year the dollar equivalent of a tax of three dollars and three-eighths cents per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city in the county.

c. Moneys allotted to the county from the state road use tax fund.

d. Moneys provided by individuals from their own contributions for the improvement of any secondary road.

e. Other moneys dedicated to this fund by law including but not limited to sections 306.15, 309.52, 311.23, 311.29, and 313.28.

2. The board may make appropriations from the secondary road fund for the following secondary road services:

a. Construction and reconstruction of secondary roads and costs incident to the construction and reconstruction.

b. Maintenance and repair of secondary roads and costs incident to the maintenance and repair.

c. Payment of all or part of the cost of construction and maintenance of bridges in cities having a population of eight thousand or less and all or part of the cost of construction of roads which are located within cities of less than four hundred population and which lead to state parks.

d. Special drainage assessments levied on account of benefits to secondary roads.

e. Payment of interest and principal on bonds of the county issued for secondary roads, bridges, or culverts constructed by the county.

f. A legal obligation in connection with secondary roads and bridges, which obligation is required by law to be taken over and assumed by the county.

g. Secondary road equipment, materials, and supplies, and garages or sheds for their storage, repair, and servicing.

h. Assignment or designation of names or numbers to roads in the county and erection, construction, or maintenance of guideposts or signs at intersections of roads in the county.

i. The services provided under sections 306.15, 309.18, 309.52, 311.7, 311.23, 313A.23, 316.14, 321.426, 455.50, 455.118, 460.7, and 460.8, or other state law relating to secondary roads.

Sec. 14. NEW SECTION. 331.430 DEBT SERVICE FUND.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for debt service shall be credited to the debt service fund of the county. However, moneys pledged or available to service general obligation bonds, and received from sources other than property taxes, shall be deposited in the fund from which the debt is to be retired.

2. The board may make appropriations from the debt service fund for the following debt service:

a. Judgments against the county, except those authorized by law to be paid from sources other than property tax.

b. Interest as it becomes due and the amount necessary to pay, or to create a sinking fund to pay, the principal at maturity of all general obligation bonds issued by the county except those serviced through the secondary road services levies.

3. A tax levied for the debt service fund is not invalid if it raises moneys in excess of those needed for a specific purpose. Only excess moneys remaining after retirement of all indebtedness payable from the debt service fund may be transferred from the fund to the fund most closely related to the project for which the indebtedness arose, or to the general fund, subject to the terms of the original bond issue.

4. When the amount in the hands of the treasurer belonging to the debt service fund, after setting aside the sum required

to pay interest maturing before the next levy, is sufficient to redeem one or more bonds which by their terms are subject to redemption, the treasurer shall notify the owner of the bonds. If the bonds are not presented for payment or redemption within thirty days after the date of notice, the interest on the bonds shall cease, and the amount due shall be set aside for payment when presented. Redemptions shall be made in the order of the bond numbers.

Sec. 15. NEW SECTION. 331.431 ADDITIONAL FUNDS. A county may establish other funds in accordance with generally accepted accounting principles. Taxes may be levied for those funds as provided by state law. The condition and operations of each fund shall be included in the annual financial report required in section 331.403.

Sec. 16. NEW SECTION. 331.432 INTERFUND TRANSFERS. It is unlawful to make permanent transfers of money between the general fund and the rural services fund. Moneys credited to the secondary road fund for the construction and maintenance of secondary roads shall not be transferred. Other transfers, including transfers from the debt service fund made in accordance with section 331.430, and transfers from the general or rural services fund to the secondary road fund in accordance with section 331.429, subsection 1, paragraphs a and b, are not effective until authorized by resolution of the board. The transfer of inactive funds is subject to section 24.21.

Sec. 17. NEW SECTION. 331.433 ESTIMATES SUBMITTED BY DEPARTMENTS.

1. On or before January 15 of each year, each elective or appointive officer or board, except tax certifying boards as defined in section 24.2, subsection 3, having charge of a county office or department, shall prepare and submit to the auditor or other official designated by the board an estimate, itemized in the detail required by the board and consistent with existing county accounts, showing all of the following:

a. The proposed expenditures of the office or department for the next fiscal year.

b. An estimate of the revenues, except property taxes, to be collected for the county by the office during the next fiscal year.

2. On or before January 20 of each year, the auditor or other designated official shall compile the various office and department estimates and submit them to the board. In the preparation of the county budget the board may consult with any officer or department concerning the estimates and requests and may adjust the requests for any county office or department.

Sec. 18. NEW SECTION. 331.434 COUNTY BUDGET. Annually, the board of each county, subject to sections 331.423 through 331.426 and other applicable state law, shall prepare and adopt a budget, certify taxes, and provide appropriations as follows:

1. The budget shall show the amount required for each class of proposed expenditures, a comparison of the amounts proposed to be expended with the amounts expended for like purposes for the two preceding years, the revenues from sources other than property taxation, and the amount to be raised by property taxation, in the detail and form prescribed by the committee.

2. Not less than twenty days before the date that a budget must be certified under section 24.17 and not less than ten days before the date set for the hearing under subsection 3 of this section, the board shall file the budget with the auditor. The auditor shall make available a sufficient number of copies of the budget to meet the requests of taxpayers and organizations and have them available for distribution at the courthouse or other places designated by the board.

3. The board shall set a time and place for a public hearing on the budget before the final certification date and shall publish notice of the hearing not less than ten

nor more than twenty days prior to the hearing in one or more newspapers which meet the requirements of section 618.14. A summary of the proposed budget, in the form prescribed by the committee, shall be included in the notice. Proof of publication shall be filed with and preserved by the auditor. A levy is not valid unless and until the notice is published and filed.

4. At the hearing, a resident or taxpayer of the county may present to the board objections to or arguments in favor of any part of the budget.

5. After the hearing, the board shall adopt by resolution a budget and certificate of taxes for the next fiscal year and shall direct the auditor to properly certify and file the budget and certificate of taxes as adopted. The board shall not adopt a tax in excess of the estimate published, except a tax which is approved by a vote of the people, and a greater tax than that adopted shall not be levied or collected. A county budget and certificate of taxes adopted for the following fiscal year becomes effective on the first day of that year.

6. The board shall appropriate, by resolution, the amounts deemed necessary for each of the different county officers and departments during the ensuing fiscal year. Increases or decreases in these appropriations do not require a budget amendment, but may be provided by resolution at a regular meeting of the board, as long as each class of proposed expenditures contained in the budget summary published under subsection 3 of this section is not increased. However, decreases in appropriations for a county officer or department of more than ten percent or five thousand dollars, whichever is greater, shall not be effective unless the board sets a time and place for a public hearing on the proposed decrease and publishes notice of the hearing not less than ten nor more than twenty days prior to the hearing in one or more newspapers which meet the requirements of section 618.14.

Sec. 19. NEW SECTION. 331.435 BUDGET AMENDMENT. The board may amend the adopted county budget, subject to sections 331.423 through 331.426 and other applicable state law, to permit increases in any class of proposed expenditures contained in the budget summary published under section 331.434, subsection 3.

The board shall prepare and adopt a budget amendment in the same manner as the original budget, as provided in section 331.434, and the amendment is subject to protest as provided in section 331.436, except that the committee may by rule provide that amendments of certain types or up to certain amounts may be made without public hearing and without being subject to protest. A county budget for the ensuing fiscal year shall be amended by May 31 to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void.

Sec. 20. NEW SECTION. 331.436 PROTEST. Protests to the adopted budget must be made in accordance with sections 24.27 through 24.32 as if the county were the municipality under those sections.

Sec. 21. NEW SECTION. 331.437 EXPENDITURES EXCEEDING APPROPRIATIONS. It is unlawful for a county official, the expenditures of whose office come under this part, to authorize the expenditure of a sum for the official's department larger than the amount which has been appropriated for that department by the board.

A county official in charge of a department or office who violates this law is guilty of a simple misdemeanor. The penalty in this section is in addition to the liability imposed in section 331.476.

Sec. 22. Chapter 331, Code 1983, is amended by adding sections 23 through 26 of this Act as a new part 5 of division IV entitled "Current and noncurrent debt".

Sec. 23. NEW SECTION. 331.476 EXPENDITURES CONFINED TO RECEIPTS. Except as otherwise provided in section 331.478, a county officer or employee shall not allow a claim, issue a warrant, or execute a contract which will result during a fiscal year in an expenditure from a county fund in excess of an amount equal to the collectible revenues in the fund for that fiscal year plus any unexpended balance in the fund from a previous year. A county officer or employee allowing a claim, issuing a warrant, or executing a contract in violation of this section is personally liable for the payment of the claim or warrant or the performance of the contract.

Sec. 24. NEW SECTION. 331.477 CURRENT DEBT AUTHORIZED. A debt payable from resources which will have accrued in a fund by the end of the fiscal year in which the debt is incurred may be authorized only by resolution of the board. The debt may take the form of:

1. Anticipatory warrants subject to chapter 74.
2. Loans from other county funds.
3. Other formal short-term debt instruments or obligations.

Sec. 25. NEW SECTION. 331.478 NONCURRENT DEBT AUTHORIZED.

1. A county may contract indebtedness and issue bonds as otherwise provided by state law.
2. The board may by resolution authorize noncurrent debt as defined in subsection 3 which is payable from resources accruing after the end of the fiscal year in which the debt is incurred, in accordance with section 331.479, for any of the following purposes:
  - a. Expenditures for bridges or buildings destroyed by fire, flood, or other extraordinary casualty.
  - b. Expenditures incurred in the operation of the courts.
  - c. Expenditures for bridges which are made necessary by the construction of a public drainage improvement.
  - d. Expenditures for the benefit of a person entitled to receive assistance from public funds.

- e. Expenditures authorized by vote of the electorate.
- f. Contracts executed on the basis of the budget submitted as provided in section 309.93.
- g. Expenditures authorized by supervisors acting in the capacity of trustees or directors of a drainage district or other special district.
- h. Expenditures for land acquisition for county conservation purposes not to exceed in any year the monetary equivalent of a tax of six and three-fourths cents per thousand dollars of assessed value on all the taxable property in the county.

1. Expenditures for purposes for which counties may issue general obligation bonds without an election under state law.

3. Noncurrent debt authorized by subsection 2 may take any of the following forms:

- a. Anticipatory warrants subject to chapter 74. Anticipatory warrants drawn on the secondary road fund are also subject to sections 309.46 through 309.55.
- b. Advances from other funds.
- c. Installment purchase contracts.
- d. Other formal debt instruments or obligations other than bonds.

4. Noncurrent debt as defined in subsection 3 shall be retired from resources of the fund from which the expenditure was made for which the debt was incurred.

Sec. 26. NEW SECTION. 331.479 OTHER NONCURRENT DEBT ISSUANCE. Before the board may institute proceedings for the incurrence of debt for the purposes listed in section 331.478, subsection 2, a notice of the proposed action, including a statement of the amount, purposes, and form of the debt, the proposed time of its liquidation, and the time and place of the meeting at which the board proposes to take action to authorize the debt, shall be published as provided in section 331.305. At the meeting, the board shall receive oral or written objections from any resident or property owner

of the county. After all objections have been received and considered, the board, at that meeting or a date to which it is adjourned, may take additional action to authorize the debt or abandon the proposal.

## COORDINATING AMENDMENTS

Sec. 27. Section 1.15, Code 1983, is amended to read as follows:

1.15 ATTORNEY APPOINTED BY STATE IN CIVIL ACTIONS. In all civil causes of action ~~wherein where~~ the state of Iowa or any of its subdivisions or departments is a party, and a member of the Sac and Fox Indian settlement is a party, the district court of Iowa shall appoint competent legal counsel at all stages of hearing, appeal and final determination for any Indian not otherwise represented by legal counsel, in any domestic relations matter, including, but not limited to, matters pertaining to dependency, neglect, delinquency, care or custody of minors. The court shall fix and allow reasonable compensation for the services of ~~said the~~ attorney, costs of transcripts and depositions, and investigative expense, which shall be paid as a claim by the office of county auditor ~~from the welfare fund~~ of the county where the ~~said~~ action is commenced, and ~~said the~~ county shall be ~~refunded and~~ paid for all sums so paid ~~for legal counsel, transcripts and depositions, and investigative expense~~ out of any funds in the state treasury not otherwise appropriated upon filing claim with the state comptroller.

Sec. 28. Section 11.21, unnumbered paragraph 1, Code 1983, is amended to read as follows:

Upon payment by the state of the salary and expenses, the auditor of state shall file with the warrant-issuing officer of the county, municipality or school, whose offices were examined, a sworn statement consisting of the itemized expenses paid and prorated salary costs paid under section 11.20. Upon audit and approval by the board of supervisors, council or school board, the ~~said~~ warrant-issuing officer shall draw

~~has a~~ warrant for ~~said the~~ amount on the ~~general fund of the~~ county, ~~or on the general fund of the~~ municipality or school in favor of the auditor of state, which warrant shall be placed to the credit of the general fund of the state. In the event of the disapproval of any items of said statement by the county, municipality, or school authorities, written objections shall be filed with the auditor of state within thirty days from the filing thereof. Disapproved items of ~~said the~~ statement shall be paid the auditor of state upon receiving final decisions emanating from public hearing established by the auditor of state.

Sec. 29. Section 11.23, Code 1983, is amended to read as follows:

11.23 DUTY TO INSTALL. ~~it shall be the specific duty of each county and~~ Each school officer ~~to shall~~ install and use in ~~his the~~ office a system of uniform blanks and forms as prescribed by law. State auditors ~~are charged with the specific duty to shall~~ assist ~~all such the~~ school officers in installing ~~said the~~ system.

Sec. 30. Section 24.2, subsection 1, Code 1983, is amended to read as follows:

1. ~~The word "municipality" shall mean the county, school corporation, and all other~~ "Municipality" means a public ~~body or corporations~~ corporation that have ~~has~~ power to levy or certify a tax or sum of money to be collected by taxation, ~~but shall not include any~~ except a county, city, drainage district, township, or road district.

Sec. 31. Section 24.6, Code 1983, is amended to read as follows:

24.6 EMERGENCY FUND--LEVY. ~~Each A~~ municipality ~~as defined herein;~~ may include in the estimate ~~herein~~ required, an estimate for an emergency fund. ~~Each such A~~ municipality ~~shall have power to may~~ assess and levy a tax for ~~such the~~ emergency fund at a rate not to exceed twenty-seven cents per thousand dollars of assessed value of taxable property

of the municipality, provided that ~~no such~~ an emergency tax levy shall not be made until ~~such the~~ the municipality shall ~~have~~ has first petitioned the state board ~~to make such levy~~ and received its approval ~~thereof~~. Transfers of moneys may be made from the emergency fund to any other fund of the municipality for the purpose of meeting deficiencies in ~~any such a~~ a fund arising from any cause, provided ~~however,~~ that ~~no such a~~ a transfer shall not be made except upon the written approval of the state board, and then only when ~~such that~~ that approval is requested by a two-thirds vote of the governing body of ~~said the~~ the municipality. ~~Approval may be granted by the state board upon an application approved by a two-thirds vote of the board of supervisors of a county to use this fund for the purpose of matching funds available to such county from federal programs including, but not limited to, crime control, public health, disaster services, highway safety, juvenile delinquency, narcotic control and pollution.~~

Sec. 32. Section 24.9, unnumbered paragraph 2, Code 1983, is amended by striking the unnumbered paragraph.

Sec. 33. Section 24.14, Code 1983, is amended to read as follows:

24.14 TAX LIMITED. ~~No~~ A greater tax than that so entered upon the record shall not be levied or collected for the municipality proposing the tax for the ~~purpose or~~ purpose purposes indicated; and thereafter ~~no a~~ a greater expenditure of public money shall not be made for any specific purpose than the amount estimated and appropriated ~~therefor for that purpose~~, except as provided in sections 24.6, and 24.15 ~~and section 331.901, subsection 6, paragraph "d"~~. All budgets set up in accordance with the statutes shall take such funds, and allocations made by sections 123.53, 324.79 and 405.1, into account, and all such funds, regardless of their source, shall be considered in preparing the budget, all as is provided in this chapter.

Sec. 34. Section 24.22, Code 1983, is amended to read as follows:

24.22 TRANSFER OF ~~ACTIVE~~ FUNDS--~~POOR~~-FUND. Upon the approval of the state board, it is lawful to make temporary or permanent transfers of money from one fund ~~of the~~ of the municipality to another fund ~~thereof of the municipality~~. ~~However, funds collected and received for the construction and maintenance of secondary roads shall not be transferred for any purpose.~~ The certifying board or levying board shall provide that money temporarily transferred shall be returned to the fund from which it was transferred within the time and upon the conditions the state board determines, ~~provided that.~~ However, it is not necessary to return to the emergency fund, or to any other fund no longer required, any money transferred ~~therefrom~~ to any other fund. ~~No transfer shall be made to a poor fund unless there is a shortage in the fund after the maximum permissible levy has been made for the fund.~~

Sec. 35. Section 24.48, unnumbered paragraph 6, Code 1983, is amended to read as follows:

For purposes of this section only, "political subdivision" means a city, ~~county,~~ school district, or any other special purpose district which certifies its budget to the county auditor and derives funds from a property tax levied against taxable property situated within the political subdivision.

Sec. 36. NEW SECTION. 28E.19 JOINT COUNTY INDIGENT DEFENSE FUND. Two or more counties may execute an agreement under chapter 28E to create a joint county indigent defense fund to be used to compensate attorneys appointed to represent indigents under section 331.778 when funds budgeted for that purpose are exhausted. In addition to other requirements of an agreement under chapter 28E, the agreement shall provide for the amount to be paid by each county based on its population to establish and maintain an appropriate balance in the joint fund, and for a method of repayment if a county withdraws more funds than it has contributed.

Sec. 37. Section 28E.23, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The public safety commission, on or before January tenth of each year, shall make an estimate of the total amount of revenue deemed necessary for operation of the district and, in conjunction with the county board of supervisors and city councils in the district, determine the amounts which will be contributed by the county and by each city in the district from ~~their~~ its general funds fund which are based upon an average of revenues raised for law enforcement purposes in the county or city for the three previous years.

Sec. 38. Section 28E.24, unnumbered paragraph 2, Code 1983, is amended to read as follows:

In addition, the county board of supervisors and the city council of each city in the district shall certify to the public safety commission the amounts of revenue from the county ~~general fund~~ and from the city general fund credited to each city in the district based upon an average of revenues raised for law enforcement purposes in each city for the three previous years. The public safety commission shall subtract the total of these amounts from the amount of revenue to be contributed by each city respectively. The difference for each city is the amount of additional revenue needed for unified law enforcement purposes.

Sec. 39. Section 28E.24, unnumbered paragraph 5, Code 1983, is amended to read as follows:

The county board of supervisors and the city council of each city in the district shall deposit in the public safety fund the amounts of revenue ~~from their general funds~~ certified to the public safety commission in this section based upon an average of revenues raised for law enforcement purposes for the three previous years.

Sec. 40. Section 29C.9, subsection 1, Code 1983, is amended to read as follows:

1. The county boards of supervisors, city councils and boards of directors of school districts shall ~~co-operate~~ cooperate with the office of disaster services to carry out the provisions of this chapter. Boards of supervisors and city councils shall form a joint county-municipal disaster services and emergency planning administration. Such joint administration shall be composed of a member of the county board of supervisors and the mayor or ~~his~~ the mayor's representative of the city governments within the county and the sheriff of ~~such~~ the county. One member of the joint administration shall be designated as chairperson and one as vice chairperson. The joint administration shall appoint a ~~co-ordinator~~ coordinator who possesses ~~such~~ qualifications ~~as~~ established by rule of the director of the office of disaster services as provided in chapter 17A. The ~~co-ordinator~~ coordinator shall be responsible to the joint administration for the administration and ~~co-ordination~~ coordination of all disaster services and emergency planning matters throughout the county, subject to the direction and control of the joint administration. The disaster services and emergency planning ~~co-ordinator~~ coordinator shall prepare a comprehensive countywide disaster plan that ~~shall be~~ is subject to the approval of the state office of disaster services. The plan shall be integrated into and ~~co-ordinated~~ coordinated with the disaster plans of the state office of disaster services and other political subdivisions within the state. Each county and city located within the county may appropriate money ~~from the general fund of the county or city~~ for the purpose of paying expenses relating to disaster services and emergency planning matters of ~~such~~ the joint administration and establish a joint county-municipal disaster services fund in the office of the county treasurer. A city's appropriation shall be made from its general fund. The county and cities located in that county may deposit moneys in ~~such~~ the fund, which fund shall be used for the purpose of paying expenses

relating to disaster services and emergency planning matters of ~~such~~ the joint administration. Any reimbursement, matching funds, or moneys received from sale of property obtained through the surplus property program or moneys obtained from any source in connection with the disaster services and emergency planning program, shall be deposited in the joint disaster services fund. Withdrawal of moneys from the joint county-municipal disaster services fund may be made on warrants drawn by the county auditor, supported by claims and vouchers signed by the chairperson or vice chairperson of the joint administration and the ~~co-ordinator~~ coordinator of the joint county-municipal disaster services and emergency planning administration.

Sec. 41. Section 37.3, Code 1983, is amended to read as follows:

37.3 ELECTION. Upon the filing of the requisite petition, the ~~board of supervisors, or city council, as the case may be,~~ shall cause the proposition to be submitted at a regular election, or at a special election to be called if requested in the petition, in substantially the following form:

"Shall the ~~county (or city)~~ of ..... erect and equip (or purchase and equip) a memorial building (or erect a monument) as provided in chapter 37 of the Code for the purpose of ..... (set forth purpose of memorial as outlined in section 37.18) and issue bonds in the sum of ..... dollars to cover the expense of the same building or monument (or levy a tax of ..... per thousand dollars of assessed value for a period of ..... years to defray the expense of the same building or monument)?"

Sec. 42. Section 37.4, Code 1983, is amended to read as follows:

37.4 NOTICE. Notice of ~~such~~ the election shall be given by publication in one newspaper published or having general circulation in the ~~county or city, as the case may be,~~ as

provided in section 362.3. ~~Such~~ The notice shall state the purpose of the memorial proposed as outlined in section 37.18.

Sec. 43. Section 37.8, Code 1983, is amended to read as follows:

37.8 LEVY FOR MAINTENANCE. For the development, operation, and maintenance of a building or monument constructed, purchased, or donated under this chapter, ~~a county may levy a tax as provided in section 331.422, subsection 3, and a city may levy a tax not to exceed eighty-one cents per thousand dollars of assessed value on all the taxable property within the city, as provided in section 384.12, subsection 2.~~

Sec. 44. Section 37.28, Code 1983, 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 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. 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 are not a general obligation of any political subdivision which owns the hospital.

Sec. 45. Section 37.30, Code 1983, is amended to read as follows:

37.30 REGISTRATION--CALL. All ~~tax~~ anticipatory warrants drawn under this chapter shall be numbered consecutively, 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-17-and-331.4227-subsection-3-~~ is in the hands of the treasurer to retire any of the warrants together with accrued interest.

Sec. 46. Section 52.3, Code 1983, is amended to read as follows:

52.3 TERMS OF PURCHASE--TAX LEVY. The county board of supervisors, on the adoption and purchase of a voting machine or an electronic voting system, may issue bonds under section 331.441, subsection 2, paragraph "b", subparagraph (1)--~~or levy as provided in section 331.4227-subsection-4.~~

Sec. 47. Section 66.23, Code 1983, is amended to read as follows:

66.23 EFFECT OF DISMISSAL. If the petition be ~~for removal is dismissed on final hearing on the merits,~~ the defendant shall ~~have judgment against the state if the action was instituted by the attorney general and against the county, city or other subdivision of the state if the action is otherwise instituted,~~ be reimbursed for the reasonable and necessary expenses incurred by the defendant in making his a defense, including a reasonable ~~attorney fee to be fixed~~ attorney's fees, as determined by the court or judge. If ~~the petition for removal is filed by the attorney general, the state shall pay the expenses. If the petition for removal is filed by the county attorney or special prosecutor, the expenses shall be paid by the political subdivision of the state represented by the county attorney or special prosecutor.~~ ~~Such~~ The payment shall be made out of any funds in the state treasury not otherwise appropriated, or out of the ~~general fund of the county treasury, or the general fund of the city or other subdivision of the state, as the case may be.~~

Sec. 48. Section 74.1, subsections 1 and 2, Code 1983, are amended to read as follows:

1. ~~The procedures of this~~ This chapter apply ~~applies~~ to all warrants which are legally drawn on a public treasury, including the treasury of a city or county, and which, when presented for payment, are not paid for want of funds

2. ~~The procedures of this~~ This chapter also apply ~~whenever~~ applies when a municipality as defined in section 24.2, or a city ~~shall determine or county determines~~ that there are not or will not be sufficient funds on hand to pay the legal obligations of a fund. ~~Each of these municipalities and cities is authorized to~~ A municipality, city, or county may provide for the payment of such ~~present and future obligations~~ an obligation by drawing ~~one or more~~ an anticipatory warrants ~~warrant~~ payable to a bank or other business entity authorized by law to loan money in an amount ~~or amounts~~ legally available and believed to be sufficient to cover the anticipated ~~deficiency~~ deficiency. The duties imposed on the treasurer by this chapter may be assigned by a city council to another city officer.

Sec. 49. Section 80.12, Code 1983, is amended to read as follows:

80.12 ATTENDANCE AT SHORT COURSE. The commissioner of public safety is authorized to send members of the department of public safety to any course of instruction for peace officers, not exceeding a total of six weeks' length in any one year, given by the college of law of the state University of Iowa, or the course of instruction in public safety education given at Iowa State University of science and technology, and ~~such~~ the members shall be considered on duty while in attendance ~~upon such authority.~~ The legislative body in ~~any~~ a county may authorize the attendance at such a course of any law enforcing officer under the jurisdiction of ~~such~~ the county and may provide for the payment of the actual and necessary expenses of ~~such that~~ person while in attendance ~~which payment shall be made out of the general fund of such county.~~

Sec. 50. Section 96.31, Code 1983, is amended to read as follows:

96.31 TAX FOR BENEFITS. Political subdivisions may levy a tax outside their general fund ~~levy limits~~ to pay the cost of unemployment benefits.

Sec. 51. Section 98.35, Code 1983, is amended to read as follows:

98.35 TAX AND FEES PAID TO GENERAL FUND. The proceeds derived from the sale of stamps and the payment of taxes, fees and penalties provided for under this chapter, and the permit fees received from all permits issued by the department, shall be credited to the general fund of the state. All permit fees provided for in this chapter and collected by cities in the issuance of permits granted by the cities shall be paid to the treasurer of the city ~~wherein~~ where the permit is effective, or to another city officer as designated by the council, and credited to the general fund of ~~said~~ the city. Permit fees so collected by counties shall be paid to the county treasurer ~~and credited to the general fund of such county.~~

Sec. 52. Section 98A.6, unnumbered paragraph 2, Code 1983, is amended to read as follows:

Judicial magistrates shall hear and determine violations of this chapter. The civil fines paid pursuant to this chapter shall be deposited in the county ~~general fund~~ treasury.

Sec. 53. Section 101A.3, subsection 5, Code 1983, is amended to read as follows:

5. The sheriff or the chief of police shall charge a fee of three dollars for each permit issued. The money collected from permit fees shall be deposited in the ~~general fund of the county or treasury or the general fund of the city.~~

Sec. 54. Section 101A.7, unnumbered paragraph 3, Code 1983, is amended to read as follows:

If the licensee or permittee corrects the improper security within ~~such~~ the thirty-day period, the explosives shall be returned to the licensee or permittee after ~~he has made such~~ correction and after ~~he~~ the licensee or permittee has paid ~~into~~ into the county fund an amount equal to the expense incurred by the county in storing the explosives during the period of confiscation. The amount of ~~such~~ expense shall be determined by the sheriff.

Sec. 55. Section 101A.7, unnumbered paragraph 5, Code 1983, is amended to read as follows:

The licensee or permittee may obtain possession of the explosives from the sheriff during the thirty-day period for the purpose of disposing of them. The disposal procedure shall conform to the provisions of section 101A.9. The licensee or permittee shall first pay ~~into~~ to the county fund an amount equal to the expense incurred by the county in storing the explosives during the period of confiscation. The amount of the expense shall be determined by the sheriff.

Sec. 56. Section 110.12, unnumbered paragraph 2, Code 1983, is amended to read as follows:

The county recorder may require that a writing fee of twenty-five cents be charged for each license sold by the county recorder's office. ~~The writing fees from the sale of licenses by the county recorder shall be deposited in the county general fund.~~

Sec. 57. Section 111.27, Code 1983, is amended to read as follows:

111.27 MANAGEMENT BY MUNICIPALITIES. The commission may enter into an agreement or arrangement with the board of supervisors of ~~any~~ a county or the council of ~~any~~ a city whereby ~~such~~ the county or city shall undertake the care and maintenance of any lands under the jurisdiction of the commission. Counties and cities ~~are authorized to~~ may maintain ~~such~~ the lands and to pay the expense ~~thereof~~ of maintenance. ~~A city may pay the expense from the general fund of such county or city as the case may be.~~

Sec. 58. Section 111A.6, Code 1983, is amended by striking the section and inserting in lieu thereof the following:

111A.6 FUNDS--TAX LEVY--GIFTS--ANTICIPATORY BONDS. Upon request of the county conservation board, the board of supervisors shall establish a reserve for county conservation land acquisition and capital improvement projects. The board of supervisors may periodically credit an amount of money to

the reserve. Moneys credited to the reserve shall remain in the reserve until expended for such projects upon warrants requisitioned by the county conservation board.

Annually, the total amount of money credited to the reserve, plus moneys appropriated for conservation purposes from sources other than the reserve, shall not be less than the amount of gifts, contributions, and bequests of money, rent, licenses, fees, charges, and other revenues received by the county conservation board. However, moneys given, bequeathed, or contributed upon specified trusts shall be held, appropriated, and expended in accordance with the trust specified.

The county auditor shall keep a complete record of the appropriations and shall issue warrants on them only on requisition of the county conservation board. The county conservation board is subject to the contract letting procedures in section 331.341, subsections 1, 2, and 4. Upon request of the county conservation board, the board of supervisors may issue general county purpose bonds for the purposes in section 331.441, subsection 2, paragraph c, subparagraph (2), as provided in chapter 331, division IV, part 3.

Sec. 59. Section 123.36, subsection 6, Code 1983, is amended to read as follows:

8. The department shall credit all fees to the beer and liquor control fund. The department shall remit to the appropriate local authority, a sum equal to sixty-five percent of the fees collected for each class "A", class "B", or class "C" license except special class "C" licenses, covering premises located within ~~their-respective-jurisdictions~~ the local authority's jurisdiction. The department shall remit to the appropriate local authority a sum equal to seventy-five percent of the fees collected for each special class "C" license covering premises located within ~~their-respective-jurisdictions~~ the local authority's jurisdiction. The appropriate local authority to receive the fee collected for

the privilege authorized under subsection 6 is the appropriate county which shall ~~deposit-the-fee-in-the-county-mental-health-and-institutions-fund-to-be-used~~ use it only for the care and treatment of persons admitted or committed to the alcoholic treatment center at Oakdale or any facilities as provided in chapter 125.

Sec. 60. Section 123.143, subsection 1, Code 1983, is amended to read as follows:

1. All retail beer permit fees collected by any local authority at the time application for the permit is made shall be retained by the local authority. A certified copy of the receipt for the permit fee shall be submitted to the department with the application and the local authority shall be notified at the time the permit is issued. Those amounts retained by the appropriate local authority out of the fee collected for the privilege authorized under section 123.134, subsection 5, shall be ~~deposited-in-the-county-mental-health-and-institutions-fund-to-be~~ used only for the care and treatment of persons admitted or committed to the alcoholic treatment center at Oakdale or any facilities as provided in chapter 125.

Sec. 61. Section 125.45, subsection 1, Code 1983, is amended to read as follows:

1. Except as provided in section 125.43, each county shall pay for the remaining twenty-five percent of the cost of the care, maintenance, and treatment under this chapter of residents of that county ~~from-the-levy-authorized-by-section-331-421--subsection-4~~. The commission shall establish guidelines for use by the counties in estimating the amount of expense which the county will incur each year. The facility shall certify to the county of residence once each month twenty-five percent of the unpaid cost of the care, maintenance, and treatment of a substance abuser. However, the approval of the board of supervisors is required before payment is made by a county for costs incurred which exceed

a total of five hundred dollars for one year for treatment provided to any one substance abuser, except that approval is not required for the cost of treatment provided to a substance abuser who is detained pursuant to section 125.91. A facility may, upon approval of the board of supervisors, submit to a county a billing for the aggregate amount of all care, maintenance, and treatment of substance abusers who are residents of that county for each month. The board of supervisors may demand an itemization of billings at any time or may audit them.

Sec. 62. Section 125.49, Code 1983, is amended to read as follows:

125.49 TRANSFER FROM INSTITUTIONAL COUNTY FUND. The county auditor upon receipt of certification by the facility as required by section 125.45 shall enter the ~~same~~ amount to the credit of the facility and issue a notice authorizing the county treasurer to transfer the amount from the county ~~mental-health-and-institutions~~ fund to the credit of the facility, which notice shall be filed by the treasurer as authority for making ~~such~~ the transfer, and the amount transferred shall be included in the auditor's next remittance to the facility.

Sec. 63. Section 137.12, Code 1983, is amended to read as follows:

137.12 APPOINTMENT. On receipt of notice of approval as a district health department, a district board shall be appointed as specified in the plan. Board members shall serve without compensation, but shall be reimbursed ~~from-the-local health-funds-established-under-section-137.12~~ for necessary expenses in accordance with rules established by the state board.

Sec. 64. Section 137.17, Code 1983, is amended to read as follows:

137.17 LOCAL FUND FOR DISTRICT. On establishment of a district health department, the district board shall designate

the treasurer of a city or county within its jurisdiction to establish a ~~local~~ health fund for the district. ~~Upon establishment-of-the-fund-moneys-in-previously-existing-local health-funds-in-the-district-shall-be-transferred-to-the-fund.~~

Sec. 65. Section 137.18, Code 1983, is amended to read as follows:

137.18 DEPOSIT OF MONEYS IN FUND. All moneys received by a ~~county-or~~ district for local health purposes from federal appropriations, from local taxation, from licenses, from fees for personal services, or from gifts, grants, bequests, or other sources shall be deposited in the ~~local~~ health fund. Expenditures shall be made from the fund on order of the ~~local~~ district board for the purpose of carrying out its duties.

Sec. 66. Section 139.29, Code 1983, is amended to read as follows:

139.29 APPROVAL AND PAYMENT OF CLAIMS. The board of supervisors ~~shall~~ is not be bound by the action of the local board in approving ~~such~~ the bills, but shall allow ~~the-same~~ from-the-poor-fund them for a reasonable amount and within a reasonable time.

Sec. 67. Section 144.11, Code 1983, is amended to read as follows:

144.11 FEES PAID BY COUNTY AUDITOR. The state registrar shall certify to the auditor of the county, monthly, quarterly, semiannually or annually the number of birth, death, and fetal death certificates registered by each local registrar with the names of the local registrars and the amount due. Upon such certification the fees due the local registrars shall be paid by the auditor of the county ~~out-of-the-general-fund of-the-county.~~

Sec. 68. Section 144.46, Code 1983, is amended to read as follows:

144.46 FEE FOR COPY OF RECORD. The department by rule shall establish fees based on the average administrative cost which shall be collected for each certified copy or short

form certification of certificates or records, or for a search of the files or records when no copy is made, or when no record is found on file. Fees collected under this section shall be deposited in the general fund of the state if the service is performed by the department or in the general fund treasury of the county if the service is performed by the county or local registrar. A fee shall not be collected from a political subdivision or agency of this state.

Sec. 69. Section 159.5, subsection 13, paragraph e, unnumbered paragraph 1, Code 1983, is amended to read as follows:

~~certify indemnity claims to the boards of supervisors to compensate~~ Compensate the owners of condemned swine ~~from funds~~ as provided under section ~~331-4217-subsection-6-74~~ 74 of this Act, following the general procedures for filing claims and paying indemnities as provided in chapter 165.

Sec. 70. Section 160.15, Code 1983, is amended to read as follows:

160.15 APPROPRIATION BY COUNTY. All expenses, except salaries, incurred by the state ~~apiarist or his~~ the apiarist's assistants in the performance of their duties within a county shall be paid not to exceed two hundred dollars per annum ~~from the general fund of such county~~ for the purpose of eradication of diseases among bees. Such work of eradication shall be done in such county under the supervision of the state apiarist.

Sec. 71. Section 163A.12, Code 1983, is amended to read as follows:

163A.12 OWNER REQUESTING TEST. If the owner requests the department to inspect and test breeding swine for brucellosis, and agrees to comply with the rules made by the department under section 163A.9, the department may designate a veterinarian to make an inspection and test, with the expense to be paid as provided in section 164.6 for cattle brucellosis testing, but only to the extent the funds provided in that

section are not required for the cattle testing program. ~~The board of supervisors shall reimburse the department for the expense of the inspection and testing program for ovine brucellosis as provided in section 331-4217-subsection-5, but only to the extent that the moneys in the fund are not required for expenses incurred under chapter 164.~~

Sec. 72. Section 164.6, Code 1983, is amended to read as follows:

164.6 EXPENSE OF TEST. If the owner ~~shall agree~~ agrees to comply with and carry out the rules made by the department under section 164.4, the expense of ~~such~~ the inspection and test shall be borne by the United States department of agriculture, or by the department, or county by the brucellosis and tuberculosis eradication fund or any combination thereof of these.

Sec. 73. Section 164.21, unnumbered paragraphs 2 and 3, Code 1983, are amended to read as follows:

Indemnity can only be paid if money is available in the ~~county of origin~~ brucellosis and tuberculosis eradication fund and if indemnity payment is also made by the United States department of agriculture.

In the case of individual payment, all animals shall be individually appraised and the amount of indemnity shall be equal to the difference between the slaughter value and the appraisal price, less the amount of indemnity paid by the United States department of agriculture. The total amount of indemnity paid by the ~~county of origin~~ brucellosis and tuberculosis eradication fund for a grade animal or a purebred animal shall not exceed two hundred dollars. However, if a purebred animal is purchased and owned for at least one year before testing and the owner can verify the actual cost, the ~~board of supervisors of the county of origin~~ secretary of agriculture may, ~~by resolution~~ award the payment of an additional indemnification not to exceed five hundred fifty dollars or the actual cost of the animal when purchased, whichever is less.

Sec. 74. NEW SECTION. 165.18 BRUCELLOSIS AND TUBERCULOSIS ERADICATION FUND

1. A brucellosis and tuberculosis eradication fund is created in the office of the secretary of agriculture, to be used together with state and federal funds available to pay:

a. The indemnity and other expenses provided in this chapter.

b. The indemnity as set out in section 164.21 and other expenses provided in chapter 164.

c. The expenses of the inspection and testing program provided in chapter 163A, but only to the extent that the moneys in the fund are not required for expenses incurred under chapter 164 or 165.

d. Indemnities as provided in section 159.5, subsection 13, but only to the extent that the moneys in the fund are not required to pay expenses under chapter 163A, 164, or 165.

2. If it appears to the secretary of agriculture that the balance in the fund on January 20 is insufficient to carry on the work in the state for the following fiscal year, the secretary shall notify the board of supervisors of each county to levy an amount sufficient to pay the expenses estimated to be incurred under subsection 1 for the following fiscal year, subject to a maximum levy of thirty-three and three-fourths cents per thousand dollars of assessed value of all taxable property in the county.

3. Not later than December 15 or June 15 of a year in which the tax is collected, the county treasurer shall transmit the amount of the tax levied and collected to the treasurer of state, who shall credit it to the county brucellosis and tuberculosis eradication fund.

Sec. 75. Section 174.13, Code 1983, is amended to read as follows:

174.13 COUNTY AID. The board of supervisors of the county in which a society is located may ~~levy and expend a tax for~~

~~fairground purposes in accordance with section 331.422, subsections 7 and 8 appropriate moneys to be used for fitting up or purchasing fairgrounds for the society or for aiding boys and girls 4-H club work and payment of agricultural and livestock premiums in connection with the fair, if the society owns or leases at least ten acres of land for the fairground and owns or leases buildings and improvements on the land of at least eight thousand dollars in value. A society may meet the requirement of owning or leasing land, buildings, and improvements through ownership by a joint entity under chapter 28E, of which the society is a part.~~

Sec. 76. NEW SECTION. 174.14 FAIRGROUND AID. The board of supervisors of a county which has acquired real estate for county or district fair purposes and which has a society using the real estate, may appropriate moneys to be used for the erection and repair of buildings or other permanent improvements on the real estate, and for the payment of debts contracted in the erection or repair and payment of agricultural and livestock premiums. In addition, the net proceeds from the sale of fairground sites and structures on the sites shall be placed in this fund to be used for the erection of permanent buildings on a new fairground site or the cost of moving structures from the old to the new site.

Sec. 77. Section 176A.8, subsection 16, Code 1983, is amended to read as follows:

16. To carry over unexpended county agricultural extension education funds into the next year so that funds will be available to carry on the program until such time as moneys received from taxes are collected by the county treasurer, ~~provided, however, that,~~ However, the unencumbered funds in the county agricultural extension education fund in excess of one-half the amount expended from ~~said~~ the fund in the previous year shall be paid over to the county treasurer ~~who shall transfer such funds to the general fund of the county.~~ The treasurer of the extension council with the approval of

the council may invest agricultural extension education funds retained by the council and not needed for current expenses in the manner authorized for treasurers of political subdivisions under section 453.1.

Sec. 78. NEW SECTION. 176A.12 COUNTY AGRICULTURAL EXTENSION FUND. A county agricultural extension education fund shall be established in each county and the county treasurer of each county shall keep the amount of tax levied under this chapter in that fund. Before the fifteenth day of each month, the treasurer shall notify the chairperson of the county extension council of the amount collected for this fund to the first day of that month, and the chairperson shall draw a draft for that amount, countersigned by the secretary, upon the treasurer who shall pay that amount to the treasurer of the extension council upon receipt of the draft.

Sec. 79. Section 189A.17, subsection 5, paragraph c, Code 1983, is amended to read as follows:

c. If ~~any~~ a person required by this chapter to file ~~any~~ an annual or special report ~~shall fail to~~ fails to do ~~so~~ within the time fixed by the secretary for filing ~~the same~~ it, and ~~such~~ the failure ~~shall continue~~ continues for thirty days after notice of ~~such~~ the default, ~~such~~ the person shall forfeit to this state the sum of one hundred dollars for each ~~and every~~ day of the continuance of ~~such~~ the failure, which forfeiture ~~shall be~~ is payable into the treasury of this state, and ~~shall be~~ is recoverable in a civil suit in the name of the state brought in the district court of the county where the person has ~~his~~ a principal office or in the district court of any county in which ~~he~~ the person does business. ~~It shall be the duty of the various~~ The county attorneys of ~~this state to~~ shall prosecute for the recovery of such forfeitures. ~~The costs and expenses of such prosecution shall be paid out of the court expense fund of the county.~~

Sec. 80. Section 218.99, Code 1983, is amended to read as follows:

218.99 COUNTY AUDITORS TO BE NOTIFIED OF PATIENTS' PERSONAL ACCOUNTS. The director of a division of the department of social services in control of a state institution shall direct the business manager of each institution under the director's jurisdiction which is mentioned in section ~~331.425~~ 331.424, subsection ~~1~~ 1, paragraphs ~~a through g~~ to quarterly inform the auditor of the county of legal settlement of any patient or inmate who has an amount in excess of two hundred dollars on account in the patients' personal deposit fund and the amount on deposit. The directors shall direct the business manager to further notify the auditor of the county at least fifteen days before the release of funds in excess of two hundred dollars or upon the death of the patient or inmate. If the patient or inmate has no county of legal settlement, notice shall be made to the commissioner of the department of social services and the director of the division of the department in control of the institution involved.

Sec. 81. Section 222.31, subsection 3, Code 1983, is amended to read as follows:

3. Commit the person to the state hospital-school designated by the director to serve the county in which the hearing is being held, or to a special unit. The court shall prior to issuing an order of commitment request that a diagnostic evaluation of the person be made by the superintendent of the hospital-school or the special unit, or ~~his~~ the superintendent's qualified designee. The evaluation shall be conducted at ~~such~~ a place as the superintendent may direct. The cost of the evaluation shall be defrayed by the county of legal settlement ~~from its state institution fund~~ unless otherwise ordered by the court. ~~Such~~ The cost may be equal to but shall not exceed the actual cost of the evaluation. Persons referred by a court to a hospital-school or the special unit for diagnostic evaluation shall be

considered as outpatients of ~~such the~~ institution. No order of commitment shall be issued unless the superintendent of the institution ~~shall recommend~~ recommends that ~~such the~~ order be issued, and ~~shall advise~~ advises the court that adequate facilities for the care of ~~such the~~ person are available.

Sec. 82. Section 222.74, Code 1983, is amended to read as follows:

222.74 DUPLICATE TO COUNTY. When certifying to the comptroller amounts to be charged against each county as provided in section 222.73, the superintendent shall send to the county auditor of each county against which he the superintendent has so certified any amount, a duplicate of ~~such the~~ certificate. The county auditor upon receipt of the duplicate certificate shall enter ~~the same~~ it to the credit of the state in ~~his the~~ ledger of state accounts, and shall immediately issue a notice to the county treasurer authorizing the transfer to the county treasurer from the county ~~mental-health-and-institutions~~ fund to the general state revenue. The treasurer shall file ~~such the~~ notice as ~~his~~ authority for making ~~such the~~ transfer and shall include the amount ~~so~~ transferred in ~~his the~~ next remittance of state taxes to the treasurer of state, designating the fund to which the amount belongs.

Sec. 83. Section 222.77, Code 1983, is amended to read as follows:

222.77 PATIENTS ON LEAVE. The cost of support of patients placed on convalescent leave or removed as a habilitation measure from a hospital-school, or a special unit, except when living in the home of a person legally bound for the support of the patient, shall be paid by the county of legal settlement ~~as provided in section 331-425, subsection 13.~~ If the patient has no county of legal settlement, the cost shall be paid from the support fund of the hospital-school or special unit and charged on abstract in the same manner as other state inpatients until ~~such time as~~ the patient

becomes self-supporting or qualifies for support under other ~~existing~~ statutes.

Sec. 64. Section 225.21, Code 1983, is amended to read as follows:

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

Sec. 65. Section 229.19, unnumbered paragraph 3, Code 1983, is amended to read as follows:

The court shall from time to time prescribe reasonable compensation for the services of the advocate. ~~Such The~~ compensation shall be based upon the reports filed by the advocate with the court. The advocate's compensation shall be paid on order of the court ~~from by the county mental-health and-institutions-fund-of-the-county~~ in which the court is located.

Sec. 86. Section 230.21, Code 1983, is amended to read as follows:

230.21 DUTY OF COUNTY AUDITOR AND TREASURER. The county auditor, upon receipt of the duplicate statement required by section 230.20, shall enter ~~the same~~ it to the credit of the state in ~~his-or-her the~~ ledger of state accounts, shall furnish to the board of supervisors a list of the names of the persons so certified, and at once issue a notice authorizing the county treasurer to transfer the amount billed to the county by the statement, from the county ~~mental-health and-institutions-fund~~ to the general state revenue, which notice shall be filed by the treasurer as authority for making ~~such the~~ transfer. The auditor shall promptly remit the amount so transferred to the treasurer of state, designating the fund to which it belongs.

Sec. 87. Section 230A.1, Code 1983, is amended to read as follows:

230A.1 ESTABLISHMENT AND SUPPORT OF COMMUNITY MENTAL HEALTH CENTERS. A county or affiliated counties, by action of the board or boards of supervisors with approval of the director of the division of mental health, mental retardation, and developmental disabilities, may establish a community mental health center under this chapter to serve the county or counties. In establishing the community mental health center, the board of supervisors of each county involved may make a single nonrecurring expenditure ~~from the county fund specified in section 231.425, subsection 13~~, in an amount determined by the board. This section does not limit the authority of the board or boards of supervisors of any county or group of counties to continue to expend money ~~from the county fund specified in this section~~ to support operation of the center, and to form agreements with the board of supervisors of any additional county for that county to join in supporting and receiving services from or through the center.

Sec. 88. Section 230A.14, Code 1983, is amended to read as follows:

230A.14 SUPPORT OF CENTER--FEDERAL FUNDS. The board of supervisors of any county served by a community mental health center established or continued in operation as authorized by section 230A.1 may expend money from ~~the county mental health and institutions fund funds~~, federal revenue-sharing funds, or other federal matching funds designated by the board of supervisors for ~~such that~~ purpose, without a vote of the electorate of the county, to pay the cost of any services described in section 230A.2 which are provided by the center or by an affiliate under contract with the center, or to pay the cost of or grant funds for establishing, reconstructing, remodeling or improving any facility required for the center. However, the county board shall not expend money from that

fund, except for designated revenue-sharing or other federal matching funds, for mental health treatment obtained outside a state institution in an amount exceeding eight dollars per capita in any county having less than forty thousand population.

Sec. 89. Section 231.12, Code 1983, is amended to read as follows:

231.12 SALARIES--EXPENSES--HOW PAID. The judges making the appointments shall fix the salaries of all appointees at not exceeding the amount authorized by law. All appointees shall serve during the pleasure of ~~such the~~ judges, and in addition to salaries shall receive their necessary and actual expenses incurred while performing their duties. For use of an automobile in the discharge of their duties within the particular ~~county or~~ counties for which they are appointed ~~such the~~ officers may receive the mileage rate provided by law, or, in lieu thereof of ~~that rate~~, they may receive a monthly allowance in ~~such amounts as the judge or~~ judges of the juvenile court may determine and order. For use of an automobile outside the ~~county or~~ counties for which they have been appointed ~~such the~~ officers shall be paid the regular mileage rate. ~~All salaries and expenses shall be paid by the county either from the general county fund or from the court expense fund.~~

Sec. 90. Section 232.71, subsection 12, Code 1983, is amended to read as follows:

12. In every case involving child abuse which results in a child protective judicial proceeding, whether or not the proceeding arises under this chapter, a guardian ad litem shall be appointed by the court to represent the child in ~~such the~~ proceedings. Before a guardian ad litem is appointed pursuant to ~~the provisions of~~ this section, the court shall require the person responsible for the care of the child to complete under oath a detailed financial statement. If, on the basis of that financial statement, the court deems that

the person responsible for the care of the child is able to bear the cost of the guardian ad litem, the court shall so order. In cases where the person responsible for the care of the child is unable to bear the cost of the guardian ad litem, the expense shall be paid out of the ~~court-expense fund~~ county treasury.

Sec. 91. Section 232.142, subsection 2, Code 1983, is amended to read as follows:

2. For the purpose of providing and maintaining a county or multi-county home, the board of supervisors of any county may issue general county purpose bonds in accordance with sections 331.441 to 331.449 ~~and levy a tax in accordance with section 331.422, subsection 9.~~ Expenses for providing and maintaining a multicounty home shall be paid by the counties participating in a manner to be determined by the boards of supervisors.

Sec. 92. Section 234.36, Code 1983, is amended to read as follows:

234.36 WHEN COUNTY TO PAY FOSTER CARE COSTS. Each county shall pay ~~from the county fund specified in section 331.425, subsection 13, paragraph 4.~~ the cost of foster care for a child placed by a court as provided in section 232.58 or section 232.99. However, in any fiscal year for which the general assembly appropriates state funds to pay for foster care for children placed by courts under sections 232.58 and 232.99, the county is responsible for these costs only when the funds so appropriated to the department for that fiscal year have been exhausted. The rate of payment by the county or the state under this section shall be that fixed by the department of social services pursuant to section 234.38.

Sec. 93. Section 236.5, subsection 1, Code 1983, is amended to read as follows:

1. The court may order that the plaintiff and the defendant receive professional counseling, either from a private source approved by the court or from a source appointed by the court.

Costs of counseling shall be paid in full or in part by the parties and taxed as court costs. If the court determines that the parties are unable to pay the costs, they may be paid in full or in part from the ~~court-expense fund~~ county treasury.

Sec. 94. Section 244.14, unnumbered paragraph 1, Code 1983, is amended to read as follows:

Each county ~~shall be~~ is liable for sums paid by the home in support of all its children to the extent of a sum equal to one-half of the net cost of the support and maintenance of its children. The superintendent shall certify to the state comptroller on the first day of each fiscal quarter the amount chargeable to each county for ~~such~~ support. The sums for which each county is ~~so~~ liable shall be charged to the county and collected as a part of the taxes due the state, and paid by the county ~~from the county mental health and institution fund~~ at the same time state taxes are paid.

Sec. 95. Section 247A.10, Code 1983, is amended to read as follows:

247A.10 ALLEGED WORK RELEASE VIOLATORS--REIMBURSEMENT TO COUNTIES FOR TEMPORARY CONFINEMENT. The division of adult corrections shall negotiate a reimbursement rate with each county for the temporary confinement of alleged violators of work release conditions who are in the custody of the director of the division of adult corrections. The amount to be reimbursed shall be determined by multiplying the number of days so confined by the average daily cost of confining a person in the county facility as negotiated with the department. Payment shall be made upon submission of a voucher executed by the sheriff and approved by the director of the division of adult corrections. ~~The money shall be deposited in the county general fund to be credited to the jail account.~~

Sec. 96. Section 249A.12, subsection 2, unnumbered paragraph 2, Code 1983, is amended to read as follows:

Each county board entering into an agreement with the department under this subsection shall agree to reimburse the department ~~from the county poor fund or the county mental health and institutions fund~~ on a monthly basis for that portion of the cost of assistance furnished under this section which is not paid from federal funds. The department shall place all such reimbursements from counties in the appropriation for medical assistance, and may use the reimbursed funds for any purpose for which the funds so appropriated by the general assembly may lawfully be used. Any county-reimbursed funds remaining unexpended shall revert to the general fund of the state in the same manner as the original appropriation.

Sec. 97. Section 250.5, Code 1983, is amended to read as follows:

250.5 COMPENSATION. A member of the commission shall receive twenty-five dollars for each month during which the member attends one or more commission meetings and shall be reimbursed for mileage the same as a member of the board of supervisors. Compensation and mileage shall be paid out of the ~~tax levied under~~ appropriation authorized in section ~~331:422; subsection 10~~ 99 of this Act.

Sec. 98. Section 250.10, unnumbered paragraph 1, Code 1983, is amended to read as follows:

All claims certified by the commission shall be reviewed by the board of supervisors and the county auditor shall issue warrants in payment of ~~same drawn upon the veteran affairs fund~~ the claims. All applications, investigation reports and case records ~~shall be~~ are privileged communications and shall be held confidential, subject to use and inspection only by persons authorized by law in connection with their official duties relating to financial audits and the administration of ~~the provisions of~~ this chapter. ~~Provided, however, that~~ However, the county commission of veteran affairs shall prepare and file in the office of the county auditor

on or before the thirtieth day of each January, April, July and October a report showing the names and addresses of all recipients receiving assistance under this chapter, together with the amount paid to each during the preceding quarter. Each report so filed shall be securely fixed in a record book to be used only for such reports made under this chapter.

Sec. 99. NEW SECTION. 250.14 APPROPRIATION. The board of supervisors of each county may appropriate moneys for the benefit of, and to pay the funeral expenses of honorably discharged, indigent men and women of the United States who served in the military or naval forces 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 spouses, surviving spouses, and minor children not over eighteen years of age, having a legal residence in the county.

The appropriation shall be expended by the joint action and control of the board of supervisors and the county commission of veteran affairs.

Sec. 100. Section 250.17, Code 1983, is amended to read as follows:

250.17 MAINTENANCE OF GRAVES. The board of supervisors of the several counties in this state shall each year, ~~out of the general fund of their respective counties,~~ appropriate and pay to the owners of, or to the public board or officers having control of cemeteries within the state in which any such deceased service man or woman of the United States is buried, a sum sufficient to pay for the care and maintenance of the lots on which they are ~~so~~ buried, in any and all cases in which provision for such care is not otherwise made.

Sec. 101. Section 251.4, Code 1983, is amended to read as follows:

251.4 GRANTS FROM STATE FUNDS TO COUNTIES. The state division may require as a condition of making available state assistance to counties for emergency relief purposes, that the county boards of supervisors shall ~~make maximum tax levies for relief~~ establish budgets as needed in respect to the relief situation in the counties, ~~and comply with the provisions in section 334-422, subsection 11.~~

Sec. 102. Section 252.26, Code 1983, is amended to read as follows:

252.26 GENERAL RELIEF DIRECTOR. The board of supervisors in each county ~~in the state shall, no later than July 1, 1980,~~ appoint or designate a general relief director for the county, who shall have the powers and duties conferred by this chapter. In counties of one hundred thousand or less population, the county board may designate as general relief director an employee of the state department of social services who is assigned to work in that county and is directed by the commissioner of social services, pursuant to an agreement with the county board, to exercise the functions and duties of general relief director in that county. The director shall receive as compensation an amount to be determined by the county board, ~~which may be paid either from the general or poor fund of the county.~~

Sec. 103. Section 252.35, Code 1983, is amended to read as follows:

252.35 PAYMENT OF CLAIMS. All claims and bills for the care and support of the poor shall be certified to be correct by the general relief director and presented to the board of supervisors, and, if ~~they are~~ the board is satisfied that the claims and bills are reasonable and proper, they shall be paid ~~out of the county treasury.~~

Sec. 104. Section 252.42, Code 1983, is amended to read as follows:

252.42 CO-OPERATION ON WORK-RELIEF PROJECTS.

~~Notwithstanding the provisions of any law to the contrary, the~~ The county board of supervisors ~~shall have the power to use the poor fund to~~ may join and co-operate with the United States government, or cities within their boundaries, or both the United States government and cities within their boundaries, in sponsoring work projects, provided that the money used ~~from the poor fund for such purposes~~ does not exceed the cost per month of supplying relief to the certified persons working on projects who would be receiving direct relief if they were not employed on ~~said work~~ the projects.

Sec. 105. Section 255.26, unnumbered paragraph 2, Code 1983, is amended to read as follows:

The county auditor, upon receipt of ~~such~~ the certificate, shall ~~thereupon~~ enter ~~the same~~ it to the credit of the state in ~~his~~ the ledger of state accounts, and at once issue a notice to ~~his~~ the county treasurer authorizing ~~him~~ the county treasurer to transfer the amount ~~from the poor or county fund~~ to the general state revenue, which notice shall be filed by the treasurer as ~~his~~ authority for making ~~such~~ the transfer, ~~and he.~~ The county treasurer shall include the amount ~~so~~ transferred in ~~his~~ the next remittance of state taxes to the treasurer of state, to accrue to the credit of the university hospital fund.

Sec. 106. Section 270.7, Code 1983, is amended to read as follows:

270.7 PAYMENT BY COUNTY. The county auditor shall, upon receipt of ~~said~~ the certificate, pass ~~the same~~ it to the credit of the state, and ~~thereupon~~ issue a notice to the county treasurer authorizing ~~him~~ the county treasurer to transfer the amount ~~from the county mental health and institution fund~~ to the general state revenue, which shall be filed by the treasurer as ~~his~~ authority for making ~~such~~ the transfer, and the county treasurer shall include the amount in ~~his~~ the next remittance of state taxes to the treasurer of state, designating the fund to which it belongs.

~~Should any~~ if a county fails to pay these bills within sixty days from the date of certificate from the superintendent, the state comptroller shall charge the delinquent county ~~the~~ a penalty of three-fourths of one percent per month on and after sixty days from the date of certificate until paid. ~~Such~~ The penalties shall be credited to the general fund of the state.

Sec. 107. Section 306.15, Code 1983, is amended to read as follows:

306.15 PURCHASE AND SALE OF PROPERTY. If as to any one or more properties affected by the proposed vacation and closing of any a secondary road, it ~~should appear~~ appears to the board of supervisors to be in the interest of economy or public welfare, the board may purchase or condemn, by proceeding as this chapter provides, the ~~said entire property or properties, and make payment therefor out of the secondary road fund for them.~~ After the road has been vacated and closed the board shall sell ~~such property or~~ the properties at the best attainable price, ~~and credit the proceeds of such sale to the secondary road fund.~~

Sec. 108. Section 309.10, unnumbered paragraph 2, Code 1983, is amended to read as follows:

A county shall not use farm-to-market road funds as described in this section unless the total funds that the county ~~raised transferred or provided~~ during the prior ~~calendar~~ fiscal year pursuant to section ~~331.425, subsection 7, paragraph 4, subparagaphs (1), (2) and (4)~~ 331.429, subsection 1, paragraphs a, b, and d, are at least seventy-five percent of the maximum funds the county could have ~~raised~~ transferred in the prior ~~calendar~~ fiscal year pursuant to section ~~331.422, subsections 12 and 13~~ 331.429, subsection 1, paragraphs a and b.

Sec. 109. Section 309.18, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The board shall fix the compensation of ~~said engineer or~~ the engineers, and pay the same, together with all engineering costs, from the general county fund, or from the secondary road construction fund or from the secondary road maintenance fund, or from any or all of said funds.

Sec. 110. Section 309.52, Code 1983, is amended to read as follows:

309.52 DUTY OF TREASURER. The treasurer shall sell ~~said~~ the certificates in accordance with ~~the provisions of~~ chapter 75, ~~and shall credit the amount received to said secondary road fund,~~ or if unable to sell ~~said~~ the certificates for par plus accrued interest, the treasurer may apply ~~said~~ the certificates at par plus accrued interest in payment of any warrants duly authorized and issued for secondary road work.

Sec. 111. Section 310.1, subsection 1, Code 1983, is amended to read as follows:

1. "County's allotment of road use tax fund" or "allotment of road use tax fund" ~~shall mean~~ means that part of the road use tax fund allotted to any county by the treasurer of state from the portion of the state road use tax fund which ~~he~~ the treasurer has credited to the secondary road ~~construction~~ fund of the counties.

Sec. 112. Section 311.7, unnumbered paragraph 7, Code 1983, is amended to read as follows:

Any road or roads so improved by graveling or other suitable surfacing under ~~the provisions of~~ this section shall be maintained by the county ~~from the secondary road fund.~~

Sec. 113. Section 311.19, unnumbered paragraph 2, Code 1983, is amended to read as follows:

In case of assessments on lands owned by the county, the ~~same assessments~~ shall be paid from the county ~~general fund treasury.~~ In case of assessments on lands owned by the state, the ~~same assessments~~ shall be paid out of any funds in the state treasury not otherwise appropriated. In case of assessments on lands owned by a city, the ~~same assessments~~ shall be paid from any available city fund.

Sec. 114. Section 311.23, Code 1983, is amended to read as follows:

311.23 PAYMENT OF CONSTRUCTION COSTS. The total cost of any secondary road assessment district project shall in the first instance be paid out of the ~~secondary-road-fund of-said county treasury~~. Any assessments which are paid in cash and in anticipation of which assessments no certificates have been issued, shall be transferred to the ~~secondary-road fund county treasury~~.

If no special assessment certificates are issued and sold on account of any particular secondary road assessment district, the special assessments on lands included in that district, and the interest on ~~such the~~ assessments when collected, shall be transferred to the secondary road fund of ~~said the~~ county. If certificates are issued and sold in anticipation of the special assessments levied on ~~any-such a~~ district ~~as-herein-provided~~, the proceeds of ~~such the~~ certificates shall be credited to the ~~secondary-road-fund of-said county treasury~~. In that event, the special assessments in anticipation of which certificates have been issued, and the interest on ~~such the~~ assessments shall, when collected, be used to retire ~~such the~~ certificates.

Sec. 115. Section 311.29, Code 1983, is amended to read as follows:

311.29 SALE OF CERTIFICATES. Upon the signing of each of the certificates by the chairperson of the board, the certificates shall be delivered to the county treasurer, who shall countersign them and who shall be responsible for them on ~~his-or-her the treasurer's~~ bond. The treasurer may apply the certificates in payment of warrants duly authorized and issued for surfacing the roads within the district, or the treasurer may sell the certificates for the best attainable price and for not less than par, plus accrued interest, ~~and credit-the-proceeds-to-the-secondary-road-fund~~. The certificates shall be retired in the order of their numbering.

Sec. 116. Section 312.2, subsection 8, Code 1983, is amended to read as follows:

8. ~~Beginning-July-17-1981-and-each-subsequent-year,-the~~ The treasurer of state, before making any allotments to counties under this section, shall reduce the allotment to any county for the secondary road fund by an amount by which the total funds that the county ~~raised transferred or provided~~ during the prior ~~calendar~~ fiscal year under section ~~331.425, subsection-7, paragraph-"a,"-subparagraphs-(1)-(3)-and-(4)~~ 331.429, subsection 1, paragraphs a, b, and d, are less than seventy-five percent of the maximum funds that the county could have ~~raised transferred~~ in the prior ~~calendar~~ fiscal year under section ~~331.422,-subsections-12-and-13~~ 331.429, subsection 1, paragraphs a and b. Funds remaining in the secondary road fund of the counties due to a reduction of allocations to counties for failure to maintain a minimum local tax effort shall be reallocated to counties that are not reduced under this subsection pursuant to the allocation provisions of section 312.3, subsection 1, based upon the needs and area of the county. Information necessary to make allocations under this subsection shall be provided by the state department of transportation or the state comptroller upon request by the treasurer of state.

Sec. 117. Section 313.28, subsection 2, Code 1983, is amended to read as follows:

2. Determine such amount as will adequately compensate the county exercising exclusive or concurrent jurisdiction over the secondary road or portion thereof for excessive traffic upon the secondary road or portion thereof during the period of its designation as a temporary primary road. The department shall certify the amount determined to the state comptroller. The comptroller shall credit the amount to the ~~secondary-road-fund-of-the~~ county.

Sec. 118. Section 316.14, Code 1983, is amended to read as follows:

316.14 FUNDING. Payments and expenditures under the ~~provisions~~ of this chapter are incident to and arise out of the construction, maintenance, and supervision of public highways and streets, and, in the case of any federal-aid highway project, may be made by the department from the primary road fund and funds made available by the federal government for the purpose of carrying out ~~the provisions~~ of this chapter. Payments made under ~~authority~~ of section 316.10 may be made from the primary road fund in case of a primary road project only, and in other cases may be made ~~from the secondary road fund~~ or from appropriate funds under control of a political subdivision.

Sec. 119. Section 317.3, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The board of supervisors of each county shall annually appoint a county weed commissioner who may be a person otherwise employed by the county and who is familiar with the various types of weeds and the recognized methods for their control and elimination. The county weed commissioner's appointment shall be effective as of March 1 and shall continue for a term of one year unless the commissioner is removed from office as provided for by law. The county weed commissioner may, with the approval of the board of supervisors, appoint a deputy or ~~such~~ the number of deputies ~~as are~~ necessary to carry out the purposes of this chapter. The name and address of the person appointed as county weed commissioner shall be certified to the county auditor and to the secretary of agriculture within ten days of the appointment. The board of supervisors shall fix the compensation of the county weed commissioner and deputies. In addition to compensation, the commissioner and deputies shall be paid their necessary travel expenses ~~from the county general fund or the weed eradication and equipment fund~~.

Sec. 120. Section 317.4, Code 1983, is amended to read as follows:

317.4 DIRECTION AND CONTROL. As used in this chapter, "commissioner" ~~or commissioners~~ means the county weed ~~commissioners and their deputies~~ commissioner or the commissioner's deputy within ~~their respective counties~~ each county. Each commissioner, subject to direction and control by the county board of supervisors, shall supervise the control and destruction of all noxious weeds in the county, including those growing within the limits of cities, within the confines of abandoned cemeteries, and ~~those growing~~ along streets and highways unless otherwise provided. A commissioner may enter upon any land in the county at any time for the performance of the commissioner's duties, and shall hire the labor and equipment necessary subject to the approval of the board of supervisors. ~~This necessary labor and equipment shall be paid for from the county general fund or the funds specified in section 331.426, subsection 2.~~

Sec. 121. Section 317.16, Code 1983, is amended to read as follows:

317.16 FAILURE TO COMPLY. In case of a substantial failure to comply by the date prescribed in any order of destruction of weeds made pursuant to ~~the provisions~~ of this chapter, the weed commissioner or ~~his~~ the deputies shall, subsequent to the time after service of the notice provided for in section 317.6 enter upon the land and cause ~~such~~ the weeds to be destroyed. The actual cost and expense of ~~such~~ the cutting, burning or otherwise destroying ~~of said~~ the weeds, the cost of serving notice and special meetings or proceedings, if any, shall be paid ~~from~~ by the county ~~general fund~~ and, together with the additional assessment to apply toward costs of supervision and administration, be recovered by an assessment against the tract of real estate on which the weeds were growing, as provided in section 317.21.

Sec. 122. Section 317.18, Code 1983, is amended to read as follows:

317.18 ORDER FOR DESTRUCTION ON ROADS. The board of supervisors shall order all weeds other than noxious weeds, on all county trunk and local county roads and between the fence lines thereof to be cut, burned or otherwise destroyed to prevent seed production thereof, either upon its own motion or upon receipt of written notice requesting ~~such~~ the action from any residents of the township in which ~~such~~ the roads are located, or any person regularly using ~~said~~ the roads. ~~Said~~ The order shall define the roads along which ~~said~~ weeds are required to be cut, burned or otherwise destroyed and shall require ~~said~~ the weeds to be cut, burned or otherwise destroyed within thirty days after the publication of ~~said~~ the order in the official newspapers of ~~said~~ the county. If the adjoining owner fails to cut, burn or otherwise destroy ~~said~~ the weeds as required in ~~said~~ the order, the county commissioner shall have ~~said~~ them cut, burned or otherwise destroyed and the cost thereof shall be paid ~~from~~ by the ~~general~~ county fund, and recovered later by an assessment against the adjoining property owners as provided in section 317.21.

Sec. 123. NEW SECTION. 317.19 ROAD CLEARING APPROPRIATION. The board of supervisors may appropriate moneys to be used for the purposes of cutting, burning, or otherwise destroying all weeds, second, or undergrowth brush between the fence rows on the county trunk roads and local county roads in time to prevent reseeding.

The board of supervisors may purchase or hire necessary equipment or contract with the adjoining landowner to carry out the purposes of this section.

Sec. 124. NEW SECTION. 317.20 EQUIPMENT AND MATERIALS-USE ON PRIVATE PROPERTY. The board of supervisors may appropriate moneys for the purpose of purchasing weed eradicating equipment and materials to carry out the duties of the commissioner for use on all lands in the county, public or private, and for the payment of the necessary expenses

and compensation of the commissioner, and the commissioner's deputies, if any. When equipment or materials so purchased are used on private property within the corporate limits of cities by the commissioner, the cost of materials used and an amount to be fixed by the board of supervisors for the use of the equipment shall be returned by the county treasurer upon the collection of the special assessment taxed against the property. In the certification to the county treasurer by the county auditor this apportionment shall be designated along with the special tax assessed under section 317.21. The equipment and its use are subject to the authorization and direction of the county board of supervisors.

Sec. 125. Section 321.105, unnumbered paragraph 2, Code 1983, is amended to read as follows:

~~Said~~ The registration fee shall be paid to the county treasurer at the same time the application is made for the registration or reregistration of ~~said~~ the motor vehicle or trailer. ~~Any~~ An owner may, when applying for registration or reregistration of ~~his~~ a motor vehicle or trailer, request that the plates be mailed to ~~his~~ the owner's post-office address. ~~His~~ The owner's request shall be accompanied by a mailing fee as determined annually by the director. ~~Said fee shall be deposited in the county general fund.~~

Sec. 126. Section 321.152, Code 1983, is amended to read as follows:

321.152 FEE FOR COUNTY. ~~Each~~ A county treasurer ~~shall~~ be allowed to ~~may~~ retain for deposit ~~in the county general fund,~~ two point six percent of the total collection for each annual or semiannual vehicle registration and each duplicate registration card or plate issued; sixty-five percent of all fees collected for certificates of title and certified copies of certificates of title; and one hundred percent of all fees collected for notation of security interests. The moneys retained shall be deducted, and reported to the department, when the county treasurer transfers the money collected under

~~the provisions of this chapter, provided, however, that no such. However, a deduction shall be is not~~ lawful unless the county treasurer has complied with ~~the provisions of~~ sections 321.24 and 321.153.

Sec. 127. Section 321.192, Code 1983, is amended to read as follows:

321.192 DISPOSAL OF FEES. ~~Such~~ The license fees shall be forwarded by the department to the treasurer of state who shall place ~~same them~~ in the general fund of the state ~~provided that. However,~~ for each operator's and motorized bicycle license issued by a county sheriff for which a license fee is paid, the sheriff issuing ~~the same shall be entitled to it may~~ retain the sum of fifteen cents and for each chauffeur's license, the sum of fifty cents, ~~which shall be credited to the county general fund.~~

Sec. 128. Section 321.346, Code 1983, is amended to read as follows:

321.346 COST OF SIGNS. The cost of ~~such the~~ signs on primary highways shall be paid out of the primary road fund. The cost of ~~such the~~ signs on secondary roads shall be paid ~~out of by~~ the county ~~secondary road fund.~~

Sec. 129. Section 321.352, Code 1983, is amended to read as follows:

321.352 ADDITIONAL SIGNS--COST. The county board of supervisors shall, at places deemed by them unusually dangerous on the local county roads, furnish and erect suitable warning signs. The cost of ~~such the~~ signs shall be paid ~~out of by~~ the county ~~road maintenance or construction fund.~~

Sec. 130. Section 321.485, subsection 3, Code 1983, is amended to read as follows:

3. For preparing the summons or memorandum referred to in this section, there shall be charged to the person named in the summons or memorandum, upon conviction, a fee of two dollars. The fee shall be assessed as part of the court costs ~~and shall be paid into the general fund of the county.~~

Sec. 131. Section 330.20, Code 1983, is amended to read as follows:

330.20 APPOINTMENT OF COMMISSION. When a majority of the voters favors airport control and management by a commission, the governing body shall, within ten days, appoint an airport commission of three or five resident voters. In case of a commission of three members the first appointees shall hold office, one for two years, one for four years, and one for six years. In case of a commission of five members the first appointees shall hold office, one for two years, one for three years, one for four years, one for five years, and one for six years. All subsequent appointments shall be for a term of six years. Vacancies shall be filled as original appointments are made. Members of the airport commission shall serve without compensation. Each commissioner shall execute and furnish a bond in an amount fixed by the governing body and filed with the city clerk or county auditor. ~~The cost of such bond shall be paid from the general fund.~~ The commission shall elect from its own members a chairman chairperson and a secretary who shall serve for such a term as the commission shall determine.

Sec. 132. Section 331.401, subsection 1, paragraph b, Code 1983, is amended to read as follows:

b. Establish budgets ~~in accordance with chapter 24, and establish budgets~~ for the farm-to-market road fund and the secondary road fund in accordance with sections 309.10 and 309.93 to 309.97.

Sec. 133. Section 331.401, subsection 1, paragraph e, Code 1983, is amended by striking the paragraph.

Sec. 134. Section 331.401, subsection 1, paragraph m, Code 1983, is amended to read as follows:

m. Levy taxes as certified to it by tax-certifying bodies in the county, in accordance with the statutes authorizing the levies and in accordance with ~~chapters~~ chapter 24 and 344 and sections 444.1 to 444.8, and levy taxes as required in chapters 430A, 433, 434, 436, 437 and 438.

Sec. 135. Section 331.401, subsection 1, Code 1983, is amended by adding the following new paragraph:

NEW PARAGRAPH. Require a local historical society to submit to it a proposed budget including the amount of available funds and estimated expenditures, as a prerequisite to receiving funds. A local historical society receiving funds shall present to the board an annual report describing in detail its use of the funds received.

Sec. 136. Section 331.441, subsection 2, paragraph a, Code 1983 is amended to read as follows:

a. "General obligation bond" means a negotiable bond issued by a county and payable from the levy of ad valorem taxes on all taxable property within the county through its debt service fund which is required to be established by section ~~331.428~~ 331.430.

Sec. 137. Section 331.441, subsection 2, paragraph b, subparagraph (3), Code 1983, is amended to read as follows:

(3) Sanitary disposal projects as defined in section 455B.361 ~~subject to the levy limit in section 331.422, subsection 2.~~

Sec. 138. Section 331.441, subsection 2, paragraph b, subparagraph (5), Code 1983, is amended to read as follows:

(5) Public buildings, including the site or grounds of, and the erection, equipment, remodeling, or reconstruction of, and additions or extensions to the buildings, and including the provision and maintenance of juvenile detention or shelter care facilities, when the cost does not exceed the following limits ~~stated in section 345.1:~~

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

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

(c) Three hundred thousand dollars in a county having a population of more than fifty thousand but not more than one hundred thousand.

(d) Four hundred thousand dollars in a county having a population of more than one hundred thousand but not more than two hundred thousand.

(e) Five hundred thousand dollars in a county having a population of more than two hundred thousand.

Sec. 139. Section 331.441, subsection 2, paragraph c, subparagraphs (1), (2), (3), and (9), Code 1983, are 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, subsection 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 section 331.422 to 331.4 or section 331.442 after the election. The county shall take additional actions required to issue the bonds pursuant to this part.~~

(2) Acquisition and development of land for a public museum, park, parkway, preserve, playground, or other recreation or conservation purpose to be managed by the county conservation board. ~~subject to the levy limit in section 331.422, subsection 6, and subject to a one-million-dollar maximum aggregate limit on outstanding county conservation bonds in the county. Expenses incurred for the bond election shall be paid from the county conservation fund. The board may only submit a proposition under this subparagraph only upon receipt of a petition from the county conservation board asking that bonds be issued for a specified amount.~~

(3) The building and maintenance of a bridge over state boundary line streams. ~~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.

(9) Public buildings, including the site or grounds of, the erection, equipment, remodeling, or reconstruction of, and additions or extensions to the buildings, and including the provision and maintenance of juvenile detention or shelter care facilities, when the cost exceeds the limits stated in ~~section 345.1~~ subsection 2, paragraph b, subparagraph (5).

Sec. 140. Section 331.447, subsection 1, unnumbered paragraph 1, Code 1983, is amended to read as follows:

Taxes for the payment of general obligation bonds shall be levied in accordance with chapter 76, and the bonds are payable from the levy of unlimited ad valorem taxes on all the taxable property within the county through its debt service fund required by section ~~331.428~~ 331.430 except that:

Sec. 141. Section 331.510, subsections 2 and 3, Code 1983, are amended by striking the subsections.

Sec. 142. Section 331.512, subsection 1, paragraph g, Code 1983, is amended to read as follows:

g. The levy for taxes for the county brucellosis ~~eradication fund and the bovine tuberculosis eradication fund~~ as provided in section ~~331.421, subsections 5 and 6~~ 74 of this Act.

Sec. 143. Section 331.552, subsection 10, Code 1983, is amended to read as follows:

10. File the notice of authority from the auditor to transfer funds ~~from the mental health and institutions fund~~ to a substance abuse treatment facility as provided in section 125.49.

Sec. 144. Section 331.552, subsection 12, Code 1983, is amended by striking the subsection.

Sec. 145. Section 331.552, subsection 29, Code 1983, is amended by striking the subsection.

Sec. 146. Section 331.552, subsection 33, Code 1983, is amended by striking the subsection.

Sec. 147. Section 331.554, subsection 6, Code 1983, is amended to read as follows:

6. The amount of a check or warrant outstanding for more than two years shall be paid to the treasurer and credited ~~to the general fund of the county~~ as unclaimed fees and trusts. The treasurer shall provide a list of the checks and warrants to the auditor who shall maintain a record of the unclaimed fees and trusts. A person may claim an unclaimed fee or trust within five years after the money is credited ~~to the general fund~~ upon proper proof of ownership. ~~Claims for unclaimed fees and trusts shall be paid from the general fund of the county.~~

Sec. 148. Section 331.559, subsection 1, Code 1983, is amended by striking the subsection.

Sec. 149. Section 331.559, subsections 3, 4, and 7, Code 1983, are amended to read as follows:

3. Collect the tax levied for the county brucellosis ~~eradication fund and the county tuberculosis eradication fund~~ as provided in section ~~331.421, subsections 5 and 6~~ 74 of this Act.

4. Collect the tax levied for the county agricultural extension education fund and pay it to the extension treasurer as provided in section ~~331.425, subsection 6~~ 78 of this Act.

7. Collect the costs assessed against a property owner for the destruction or eradication of weeds as provided in ~~section sections~~ 317.21 and 124 of this Act.

Sec. 150. Section 331.757, subsection 1, Code 1983, is amended to read as follows:

1. The county attorney may employ, with the approval of a judge of the district court, a temporary assistant to assist in the trial of a person charged with a felony. The temporary assistant shall be paid a reasonable compensation ~~for his or her services~~ as determined by the board upon certification of the services rendered, by the district judge before whom the defendant was tried. ~~The compensation paid to the temporary assistant shall be paid from the court expense fund of the county.~~

Sec. 151. Section 331.776, subsection 8, Code 1983, is amended by striking the subsection.

Sec. 152. Section 331.901, subsection 6, Code 1983, is amended by striking the subsection.

Sec. 153. Section 331.904, subsection 6, Code 1983, is amended by striking the subsection.

Sec. 154. Section 331.907, subsection 5, Code 1983, is amended by striking the subsection.

Sec. 155. Section 333A.4, subsections 1 and 2, Code 1983, are amended to read as follows:

1. Design budget forms required by section 331.434 and annual financial report forms required by section 331.403 for all county funds.

2. Establish guidelines for program budgeting and accounting and the preparation of five-year capital improvement plans. It shall, where practicable, use recommendations of the national council on governmental accounting or its successor organization.

Sec. 156. Section 341A.20, Code 1983, is amended to read as follows:

341A.20 BUDGET. The county board of supervisors of each county shall provide in the county budget for each fiscal year a sum equal to one-half of one percent of the preceding year's total payroll of those included under the jurisdiction and scope of this chapter. The funds so provided shall be used for the support of the commission. Any part of the funds not expended for the support of the commission during the fiscal year shall be ~~placed in the general fund of~~ returned to the county, or counties, according to the ratio of contribution, on the first day of January which is not a Saturday, Sunday, or holiday following the end of such the fiscal year.

Sec. 157. Section 346A.2, Code 1983, is amended to read as follows:

346A.2 AUTHORIZED IN CERTAIN COUNTIES. Counties may undertake and carry out any project as defined in section 346A.1, and the boards may operate, control, maintain and manage health centers and additions to and facilities for health centers. The boards may appoint committees, groups, or operating boards as they may deem necessary and advisable to facilitate the operation and management of health centers, additions and facilities. A board may lease space in any health center to other public corporations, public agencies and private nonprofit agencies engaged in furnishing health, welfare and social services which lease shall be on terms and conditions the board deems advisable. All contracts for the construction, reconstruction, completion, equipment, improvement, repair or remodeling of any buildings, additions or facilities shall be let in accordance with section 331.341, subsection 1. ~~To pay the cost of operating, maintaining and managing a health center the board of any such county may levy an annual tax in accordance with section 331.422, subsection 2.~~

Sec. 158. Section 349.18, Code 1983, is amended to read as follows:

349.18 SUPERVISORS' PROCEEDINGS--EACH PAYEE LISTED--PUBLICATION. All proceedings of each regular, adjourned, or special meeting of boards of supervisors, including the schedule of bills allowed, shall be published immediately after the adjournment of such the meeting of said the boards, and the publication of the schedule of the bills allowed shall show the name of each individual to whom the allowance is made and for what such purpose the bill is filed and the amount allowed ~~thereon~~, except that names of persons receiving relief ~~from the county peer fund~~ shall not be published. The county auditor shall furnish a copy of such the proceedings to be published, within one week following the adjournment of the board.

Sec. 159. Section 351.15, Code 1983, is amended to read as follows:

351.15 ASSESSORS TO LIST DOGS--FEES. The assessor shall, at the time of listing property for assessment, cause to be listed and return to the county auditor the names of all persons who own or harbor dogs, and indicate on such the list whether the dogs be are male, female, or spayed, and the their number thereof. ~~For such service, the assessor shall receive from the domestic animal fund, the sum of ten cents for each dog reported, which fee shall be paid in full when return is made.--Such fees shall be considered as earnings of the office and shall, within ten days of the receipt thereof, be paid to the county treasurer and credited to the general fund of the county.~~

Sec. 160. Section 356A.3, Code 1983, is amended to read as follows:

356A.3 ALTERNATIVE CONFINEMENT OF PRISONERS. Any A district judge may sentence and commit a person to a facility established and maintained pursuant to section 356A.1 or 356A.2 instead of the county jail. A district judge may order the transfer of a person sentenced and committed to the county jail to such a facility upon the judge's own motion, the motion of the sentenced and committed person, or the motion of the sheriff. The original order of commitment or the order of transfer to the facility shall set forth the terms and conditions of the detention or commitment and that the detained or committed person shall abide by the terms and conditions of this chapter and the rules of the facility to which committed or transferred. The order shall be read to the detained, committed, or transferred person in open court. The committing court or a district judge may order any a person who has been detained, committed, or transferred to such a facility to be transferred to the county jail if, upon hearing, the court determines the person has been refractory or disorderly, has willfully destroyed or injured any property

in the facility, or has violated any of the terms and conditions of the order of detention, commitment, or transfer or the provisions of this chapter or the rules of the facility where the person was detained or committed. Any violations of the order of detention, commitment, or transfer shall further be punished as contempt of court pursuant to chapter 665. ~~The provisions of section Section 719.4 are is~~ applicable to any person detained, committed, or transferred to a facility established and maintained pursuant to this chapter. The county or city to which the cause originally belonged is liable for the expense of the original detention, commitment, or transfer and the subsequent expenses of maintaining the person in the facility. ~~The county's expense shall be levied and paid out of the fund pursuant to section 331.426, subsection 9.~~

Sec. 161. Section 358A.9, Code 1983, is amended to read as follows:

358A.9 ADMINISTRATIVE OFFICER. The board of supervisors shall appoint an administrative officer authorized to enforce the resolutions or ordinances so adopted by the board of supervisors. ~~Such The~~ administrative officer may be a person holding other public office in the county, or in a city or other governmental subdivision within the county, and the board of supervisors is authorized to pay to such the officer ~~out of the general fund such~~ compensation as it ~~shall deem~~ deems fit.

Sec. 162. Section 358B.8, subsection 8, Code 1983, is amended to read as follows:

8. To have exclusive control of the expenditures of ~~all~~ taxes levied for library purposes as provided by law, and of the expenditures of all moneys available by gift or otherwise for the erection of library buildings, ~~and of all other moneys belonging to the library fund, including fines and rentals collected under the rules of the board of trustees.~~ Said The board shall keep a record of its proceedings.

Sec. 163. Section 358B.10, unnumbered paragraph i, Code 1983, is amended to read as follows:

All moneys received and set apart for the maintenance of the library shall be deposited in the ~~fund specified in section 331.425, subsection 10, and shall be kept by the treasurer separate from all other moneys,~~ treasury of the county and paid out upon ~~the orders~~ warrants drawn by the county auditor upon requisition of the board of trustees, signed by its president and secretary.

Sec. 164. Section 358B.13, Code 1983, 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~~ The boards of supervisors and the city councils within the district shall review the estimate and upon approval by the boards of supervisors and all city councils in the district, each governing body shall determine the source of its share and include its share within its proposed budget. ~~The~~ The council of each city ~~composing~~ composing in a county library district shall ~~may~~ may make the necessary levies for library maintenance purposes, ~~but the county levy is subject to the levy limit in section 331.421, subsection 10.~~

Sec. 165. Section 358B.17, Code 1983, is amended to read as follows:

358B.17 HISTORICAL ASSOCIATION. ~~Whenever~~ If a local county historical association is formed in a county having a free public library, the trustees of the library may unite with the historical association and set apart the necessary room to care for articles which come into the possession of the association. The trustees may purchase necessary receptacles and materials for the preservation and protection of articles which are of a historical and educational nature ~~and may pay for the same out of the library fund.~~

Sec. 166. Section 358B.18, subsection 2, paragraph a, Code 1983, is amended to read as follows:

a. Contracts shall provide for the ~~rate of tax to be levied~~ amount to be contributed. They may, by mutual consent of the contracting parties, be terminated at any time. They may also be terminated by a majority of the voters represented by either of the contracting parties, voting on a proposition to terminate which shall be submitted by the governing body upon a written petition of qualified voters in a number not less than five percent of those who voted in the area for president of the United States or governor at the last general election.

Sec. 167. Section 358B.18, subsection 4, Code 1983, is amended by striking the subsection.

Sec. 168. Section 359.46, subsection 1, unnumbered paragraph 1, Code 1983, is amended to read as follows:

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

Sec. 169. Section 359.46, subsection 2, Code 1983, is amended to read as follows:

2. In cases where their fees or compensation are not paid ~~from the general fund of~~ by the county, the trustees shall be paid by the party requiring their services. The trustees shall attach to the report of their proceedings a statement specifying their services, directing who shall pay the fees or compensation, and specifying the amount to be paid by each party. A party who makes advance payment for the services of the trustees may take legal action to recover the amount of the payment from the party who is directed to pay by the trustees unless the party entitled to recovery under this subsection is paid within ten days after a demand for reimbursement is made.

Sec. 170. Section 361.3, subsection 4, Code 1983, is amended to read as follows:

4. Request the county board of supervisors to conduct a referendum authorizing the levy and collection of a tax ~~as provided in section 331.421, subsection 12, not to exceed two cents per acre on agricultural land in the county for the administration of an artificial weather modification program.~~

Sec. 171. Section 364.3, subsection 2, Code 1983, is amended to read as follows:

2. A city may not provide a penalty in excess of a one hundred dollar fine or in excess of thirty days imprisonment for the violation of an ordinance. An amount equal to ten percent of all fines collected by municipal corporations shall be remitted quarterly to the county treasurer of the county in which the municipal corporation is located ~~for deposit in the county general fund.~~ However, one hundred percent of all fines collected by a city pursuant to section 321.236, subsection 1, shall be retained by the city.

Sec. 172. Section 368.21, Code 1983, is amended to read as follows:

368.21 SUPERVISION OF PROCEDURES. When an incorporation, discontinuance, or boundary adjustment is complete, the board shall supervise procedures necessary to carry out the proposal. In the case of an incorporation, the county commissioner of elections shall conduct an election for mayor and council of the city, who shall serve until their successors take office following the next regular city election. In the case of a discontinuance, the board shall publish two notices as provided in section 368.15 that it will receive and adjudicate claims against the discontinued city for a period of six months from the date of last notice, and shall cause necessary taxes to be levied against the property within the discontinued city to pay claims allowed. All records of a discontinued city shall be deposited with the county auditor of the county designated by the board. Any remaining balances shall be deposited in the ~~general fund of the~~ county treasury where the former city was located. In the case of boundary adjustments, the proper city officials shall carry out procedures necessary to implement the proposal.

Sec. 173. Section 422.65, subsection 2, Code 1983, is amended to read as follows:

2. Forty percent to the ~~general fund of the~~ county from which the tax is collected.

Sec. 174. Section 422.100, Code 1983, is amended to read as follows:

422.100 ALLOCATION TO MONEYS AND CREDITS REPLACEMENT FUND IN EACH COUNTY. There is created a permanent fund in the office of the treasurer of state to be known as the "moneys and credits replacement fund". The director shall determine the percentage which the aggregate taxable value for the year 1965 of the property described in and subject to taxation under section 429.2, Code 1966, owned or held by individuals, administrators, executors, guardians, conservators, trustees or an agent or nominee thereof, and the aggregate taxable value for the year 1965 of the property described in and

subject to taxation under section 431.1, Code 1966, for the year 1965 but not subject to taxation under ~~said~~ that section for the year 1966, in each county bears to the total aggregate taxable value of such property reported from all of the counties in the state and shall certify the percentage for each county to the state comptroller prior to January 1, 1967. In July of each year, the state comptroller shall apply ~~said~~ that percentage to the money ~~which shall have accumulated~~ in the moneys and credits tax replacement fund prior to ~~such~~ that July and ~~thereby~~ determine the amount ~~thereof~~ due to each county. The state comptroller shall draw warrants on the moneys and credits tax replacement fund in such amounts payable to the county treasurer of each county and transmit them. The county treasurer shall apportion these amounts as follows: For the amounts received in January 1972, and all previously collected amounts, twenty percent to the county general fund, fifty percent to the school general fund, and the remaining thirty percent to cities and towns in the proportion that the taxable values for each city and town for 1965 of property subject to taxation in 1965 under sections 429.2, Code 1966, and 431.1, Code 1966, is to the total of such taxable values for all cities and towns within the county; for the amounts received in January 1973, and all subsequently collected amounts, forty percent to the county ~~general fund~~, and the remaining sixty percent to cities and towns in the proportion that the taxable values for each city and town for the year 1965 under sections 429.2 and 431.1, Code 1966, is to the total of such taxable values for all the cities and towns within the county.

Not later than December 31, 1973, the county auditor may file a certified statement with the state comptroller demonstrating errors made in calculating the aggregate taxable value for the year of 1965. The comptroller, upon verifying that an error was made, shall recalculate the amount payable to counties for the previous seven years, based upon the

amounts which were available in the moneys and credits tax replacement fund in January of each year, and shall notify each county of its total overpayment or underpayment for the seven-year period. If a county has received an overpayment, it shall refund the overpayment to the comptroller for deposit in the moneys and credits tax replacement fund. The refund of an overpayment shall be made not later than December 31, 1976. If a county has received an underpayment, the comptroller shall pay the amount of the underpayment to the county from the moneys and credits tax replacement fund, not later than January of 1977. ~~The refund of an overpayment shall be made from the county general fund and the amount received for an underpayment shall be deposited in the county general fund but the~~ board of supervisors shall distribute thirty percent of the overpayment to cities and towns in the county in proportion to the corrected taxable values for each city and town for 1965.

Sec. 175. Section 422A.2, subsection 3, Code 1983, is amended to read as follows:

3. Moneys received by the ~~county or~~ city from this fund shall be credited to the general fund of ~~such county or the~~ city, subject to the provisions of subsection 4.

Sec. 176. Section 428A.8, unnumbered paragraph 2, Code 1983, is amended to read as follows:

The county recorder shall deposit the remaining twenty-five percent of the receipts to the credit of the county ~~general fund~~.

Sec. 177. Section 430A.3, Code 1983, is amended to read as follows:

430A.3 LEVY. There is ~~hereby~~ imposed upon capital employed in the business of making loans or investments within the state of Iowa, as determined under ~~the provisions of this~~ chapter, a tax of five mills on each dollar of ~~such~~ capital; ~~such the~~ tax to be considered a tax upon moneys and credits of ~~such the~~ corporations which shall be levied by the board

of supervisors, and placed upon the tax list and collected by the county treasurer. The amount collected in each taxing district in cities shall be apportioned twenty percent to the county ~~general-fund~~, thirty percent to the city general fund, and fifty percent to the general fund of the state, and the amount collected in each taxing district outside of cities shall be apportioned fifty percent to the county ~~general fund~~ and fifty percent to the general fund of the state. The term "loans" ~~as-used-herein-shall-mean~~ means the lending of money to members of the general public upon other than real estate security. The term "investments" ~~as-used-herein shall-mean~~ means the discounting, purchasing, or otherwise acquiring notes, mortgages, sales contracts, debentures, or any other evidences of indebtedness, based upon other than real estate security when ~~such~~ the investments are made in connection with loans made to members of the general public in the state of Iowa or in the course of any operations having as their effect the financing of business transactions within the state of Iowa resulting in the incurring of any indebtedness based upon security other than real estate security.

Sec. 178. Section 433.15, Code 1983, is amended to read as follows:

433.15 FAILURE TO FILE. In the event of the failure or refusal of any telephone or telegraph company, owning or operating any telephone or telegraph line not situated upon the right of way of a railway, to file the map required under ~~the-provisions-of~~ section 433.14, at the time and according to the conditions named, then the county auditor may cause the ~~same~~ map to be prepared by the county surveyor and the cost ~~thereof~~ of it shall, in the first place, be audited and paid by the board of supervisors of the county; ~~out-of-the county-fund~~ and the amount thereof shall be by ~~said~~ the board levied as a special tax against ~~said~~ the company and the property of ~~said~~ the company, which shall be collected in

the same manner as county taxes ~~and-become-a-part-of-the county-fund~~.

Sec. 179. Section 434.19, Code 1983, is amended to read as follows:

434.19 FAILURE TO FILE. In the event of the failure or refusal of any railroad company to file the plats required under ~~the-provisions-of~~ section 434.18, at the time or according to the conditions named, then the county auditor may cause ~~the-same~~ them to be prepared by the county surveyor and ~~the~~ their cost thereof shall, in the first place, be audited and paid by the board of supervisors ~~out-of-the-county fund~~, and the amount thereof shall be ~~by-said-board~~ levied by the board as a special tax against ~~said~~ the company and the property of ~~said~~ the company, which shall be collected as county taxes ~~and-when-collected-be-paid-into-the-county fund~~.

Sec. 180. Section 441.68, Code 1983, is amended to read as follows:

441.68 COLLECTION OR ASSESSMENT OF COSTS. The auditor shall at the same time assess the amount pro rata by area upon the several subdivisions of the tract, lot or parcel so subdivided, and it shall be collected in the same manner as general taxes; ~~and-shall-go-to-the-general-county-fund~~.

Sec. 181. Section 445.52, Code 1983, is amended to read as follows:

445.52 INTEREST AND PENALTIES--APPORTIONMENT--COMPENSATION OF COLLECTORS. The interest and penalty on delinquent taxes collected shall be apportioned to ~~and-become-a-part-of-the general-fund-of~~ the county, and the amount allowed as compensation to delinquent tax collectors shall be paid from ~~said-fund~~ by the county.

Sec. 182. Section 446.7, unnumbered paragraph 2, Code 1983, is amended to read as follows:

Property of municipal and political subdivisions of the state of Iowa and property held by a city or county agency

or the Iowa housing finance authority for use in an Iowa homesteading project, shall not be offered or sold at tax sale and a tax sale of that property shall be void from its inception. When delinquent taxes are owing against property owned or claimed by any municipal or political subdivision of the state of Iowa, or property held by a city or county agency or the Iowa housing finance authority for use in an Iowa homesteading project, the treasurer shall give notice to the governing body of the agency, subdivision or authority which shall then pay the amount of the due and delinquent taxes ~~from the general fund~~. If the governing body fails to pay the taxes, the board of supervisors shall abate the taxes as provided in chapters 332, 427 and 445 and section 569.8.

Sec. 183. Section 455.50, unnumbered paragraph 2, Code 1983, is amended to read as follows:

Such assessments against primary highways and other state-owned lands under the jurisdiction of the state department of transportation shall be paid by the state department from the primary road fund on due certification of the amount by the county treasurer to ~~said the~~ department, and against all secondary roads and other county owned lands under the jurisdiction of the board of supervisors, from ~~the secondary road construction fund or from the secondary road maintenance fund or from both of said county funds~~

Sec. 184. Section 455.11B, unnumbered paragraph 1, Code 1983, is amended to read as follows:

When ~~such~~ a levee, ditch, drain, or change of any natural watercourse crosses a public highway, necessitating moving or building or rebuilding any secondary road bridge upon, or ditch or drain crossing ~~such~~ the road, the board of supervisors shall move, build, or rebuild ~~the same~~ it, paying the costs and expenses ~~thereof~~, including construction, maintenance, repair and improvement costs, from ~~the secondary road fund~~ county funds.

Sec. 185. Section 455.164, Code 1983, is amended to read as follows:

455.164 PRELIMINARY EXPENSES--HOW PAID. If the proposed district is all in one county, the board of supervisors ~~is~~ authorized to may pay all necessary preliminary expenses in connection ~~therewith from the general fund of the county with the district~~. If it extends into other counties, the boards of the respective counties ~~are authorized to pay from the general fund thereof~~, such may pay a proportion of ~~said~~ the expenses as the work done or expenses created in each county bears to the whole amount of work done or expenses created. ~~Said~~ The amounts shall be ascertained and reported by the engineer in charge of the work and be approved by the respective boards which shall, as soon as paid, charge the amount to ~~said the district in favor of the general fund of the counties~~, as their ~~interest~~ interests may appear, as soon as the ~~said~~ the district ~~shall~~ is not be established, the ~~said~~ amounts shall be collected upon the bond or bonds of the petitioners.

Sec. 186. Section 460.7, Code 1983, is amended to read as follows:

460.7 ADVANCED PAYMENTS. The board on construction of ~~such the~~ improvement may advance ~~out of the secondary road construction fund or the secondary road maintenance fund or out of both of said funds~~ that portion to be collected by special assessment, the amount so advanced to be replaced ~~in said road funds~~ as the first special assessments are collected. The board may in lieu of making ~~such~~ advancements, issue warrants to be known as "Drainage Warrants", ~~with the~~ warrants to bear interest at a rate not exceeding that permitted by chapter 74A payable annually from the date of issue and to be paid out of the special assessments levied ~~therefor~~, when ~~the same~~ they are collected.

Sec. 187. Section 460.8, subsection 2, Code 1983, is amended to read as follows:

2. On account of the secondary road system, ~~may be~~ is payable from ~~the secondary road construction fund, or from the secondary road maintenance fund, or from both of said county funds.~~

Sec. 188. NEW SECTION. 467B.9 TAX LEVY. The county board of supervisors may annually levy a tax not to exceed six and three-fourths cents per thousand dollars of assessed value of all agricultural lands in the county, to be used for flood and erosion control, including acquisition of land or interests in land, and repair, alteration, maintenance, and operation of works of improvement on lands under the control or jurisdiction of the county as provided in this chapter.

Sec. 189. Section 533.24, unnumbered paragraph 2, Code 1983, is amended to read as follows:

The moneys and credits tax on credit unions is hereby imposed at a rate of five mills on each dollar of the legal and special reserves which are required to be maintained by the credit union under section 533.17, and shall be levied by the board of supervisors, and placed upon the tax list and collected by the county treasurer, except that an exemption shall be given to each credit union in the amount of forty thousand dollars. The amount collected in each taxing district within a city shall be apportioned twenty percent to the county ~~general fund~~, thirty percent to the city general fund, and fifty percent to the general fund of the state, and the amount collected in each taxing district outside of cities shall be apportioned fifty percent to the county ~~general fund~~ and fifty percent to the general fund of the state. The moneys and credits tax shall be collected at the location of the credit union as shown in its articles of incorporation.

Sec. 190. Section 556B.1, subsection 2, Code 1983, is amended to read as follows:

2. The real property owner or possessor shall notify the sheriff of the county where the real property is located of

the removal of the motor vehicle or other personal property. If the owner of the motor vehicle or other personal property can be determined, ~~he~~ the owner shall be notified of the removal by the sheriff by certified mail, return receipt requested. ~~If such~~ the owner cannot be identified, notice by one publication in one newspaper of general circulation in the area where the personal property was parked or placed ~~shall be~~ is sufficient to meet all notice requirements under this section. If the personal property has not been reclaimed by the owner within six months after notice has been effected, it may be sold by the sheriff at public or private sale. The net proceeds after deducting the cost of the sale shall be applied to the cost of removal and storage of the property, and the remainder, if any, shall be paid to the county treasurer ~~for the use and benefit of the county general fund.~~

Sec. 191. Section 566.16, unnumbered paragraph 1, Code 1983, is amended to read as follows:

Before any part of the principal may be so invested or used, the county, city, board of trustees of ~~cities~~ a city to whom the management of a municipal ~~cemetery~~ cemetery has been transferred by ordinance, or civil township shall, by resolution, accept the donation or bequest, and that portion of cemetery lot sales or permanent charges made against cemetery lots which is to be used for perpetual care of cemetery lots, and, by resolution, shall provide for the payment of interest annually to the appropriate fund ~~specified in section 331-426, subsection B,~~ or to the cemetery association, or to the person having charge of the cemetery, to be used in caring for or maintaining the individual property of the donor in the cemetery, or lots which have been sold if provision was made for perpetual care, all in accordance with the terms of the donation or bequest, or the terms of the sale or purchase of a cemetery lot.

Sec. 192. Section 567.10, Code 1983, is amended to read as follows:

567 10 ESCHEAT. If the court finds that the land in question has been acquired in violation of this chapter or that the land has not been converted to the purpose other than farming within five years as provided for in this chapter, the court shall declare the land escheated to the state. When escheat is decreed by the court, the clerk of court shall notify the governor that the title to the real estate is vested in the state by decree of the court. Any real estate, the title to which is acquired by the state under the ~~provisions~~ of this chapter, shall be sold in the manner provided by law for the foreclosure of a mortgage on real estate for default of payment, the proceeds of the sale shall be used to pay court costs, and the remaining funds, if any, shall be paid to the person divested of the property but only in an amount not exceeding the actual cost paid by the person for that property. Proceeds remaining after the payment of court costs and the payment to the person divested of the property shall become a part of the ~~general fund funds~~ of the county or counties in which the land is located, in proportion to the part of the land in each county.

Sec. 193. Section 583.6, Code 1983, is amended to read as follows:

583.6 DUTY OF COUNTY TREASURER--RIGHT OF GUEST. The balance received by the county treasurer under section 583.5 shall be credited ~~by him~~ to the ~~general fund of the~~ county, subject to a right of the guest, or ~~his~~ the guest's representative, to reclaim ~~the same it~~ at any time within three years from the date of deposit with the county treasurer.

Sec. 194. Section 598.16, unnumbered paragraph 5, Code 1983, is amended to read as follows:

The costs of ~~any such~~ conciliation procedures shall be paid in full or in part by the parties and taxed as court costs; however, if the court determines that ~~such~~ the parties will be unable to pay the costs without prejudicing their financial ability to provide themselves and any minor children

with economic necessities, ~~such~~ the costs may be paid in full or in part ~~from the court expense fund~~ by the county.

Sec. 195. Section 602.34, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The individuals who were municipal court clerks and bailiffs on June 30, 1973, and who were municipal court deputy clerks and deputy bailiffs on that date may as deputies of the district court clerks and sheriffs be suspended, demoted, or discharged by the district court clerks and sheriffs only for neglect of duty, disobedience of orders, misconduct, or failure to properly perform duties, by pursuing the procedure provided by sections 490.19 to 490.26 and in these cases the district court clerk or sheriff shall be deemed to be the person having the appointing power. The county auditor shall perform the functions of the mayor or city manager, the board of supervisors shall perform the functions of the civil service commission, and the county attorney shall perform the functions of the city attorney or solicitor. A municipal court bailiff or deputy bailiff who on June 30, 1973, is a member of the retirement system provided by chapter 411 shall continue to be ~~such~~ a member ~~hereafter~~ and that chapter shall continue to apply to ~~them~~ that person notwithstanding this chapter, with the appropriate county deducting from ~~his~~ the person's compensation ~~his~~ the person's contributions to the retirement fund and the county contributing the public's portion to ~~such~~ the fund ~~out of the court expense fund~~ notwithstanding any other provision of law.

Sec. 196. Section 602.42, subsection 3, Code 1983, is amended to read as follows:

3. A member of a judicial magistrate nominating commission shall be reimbursed for actual and necessary expenses reasonably incurred in the performance of official duties. Reimbursements shall be payable ~~out of the court expense fund~~ of by the county in which the member serves, upon certification of ~~such~~ the expenses to the county auditor by the district

court clerk. Each judicial district may make rules under R.C.P. 372 to provide for the administration of this subsection.

Sec. 197. Section 602.55, Code 1983, is amended to read as follows:

602.55 FUNDS, REPORTS. Each month each judicial magistrate and district associate judge shall file with the clerk of the district court of the proper county a sworn, itemized statement of all cases disposed of and all funds received and disbursed per case, and at least monthly shall remit to the clerk all funds received. The clerk shall provide adequate clerical assistance to judicial magistrates and district associate judges to carry out this section. The clerk shall remit ninety percent of all fines and forfeited bail received from a magistrate or district associate judge to the city that was the plaintiff in any action, shall remit to the city ninety percent of all fines and forfeited bail received for improper use of handicapped parking spaces in violation of section 601E.6, subsection 2, when the violations occurred within the city, shall remit all fines and forfeited bail received from a magistrate or district associate judge for violation of a county ordinance except an ordinance relating to vehicle speed or weight restrictions, to the county treasurer of the county that was the plaintiff in any action ~~for deposit in the general fund of the county~~, and shall provide that city or county with a statement showing the total number of the cases, the total of all fines and forfeited bail collected and the total of all cases dismissed. However, if a county ordinance provides a penalty for a violation which is also penalized under state law, all fines and forfeited bail collected for the violation of that ordinance shall be deposited in the school fund. The clerk shall remit the remaining ten percent of city fines and forfeited bail to the county treasurer ~~for deposit in the county general fund~~. The clerk shall remit to the treasurer of the county, for

the benefit of the school fund, all other fines and forfeited bail received from a magistrate. All fees and costs for the filing of a complaint or information or upon forfeiture of bail received from a magistrate shall be remitted monthly by the clerk as follows:

1. One-half to the treasurer of state to be credited to the general fund of the state.
2. One-third to the county treasurer ~~to be credited to the general fund of the county~~.
3. One-sixth to the treasurer of state to be credited to the judicial retirement fund created in section 605A.4.

Sec. 198. Section 622.93, Code 1983, is amended to read as follows:

622.93 APPLICABILITY IN ~~POOR-COUNTY~~ CERTAIN COUNTIES. Proof of the publication of the filing in the district court of the petitions as provided for in section 618.13 and a charge on the basis of one dollar for each petition shall be made once each month by the publisher, presented to the clerk of the district court for verification and approval, and filed with the county auditor to be presented to the board of supervisors, which shall order the claim for ~~each the~~ publications paid ~~from the fund specified in section 331-426-  
subsection-9~~.

Sec. 199. Section 622B.7, Code 1983, is amended to read as follows:

622B.7 FEE. An interpreter appointed under this chapter is entitled to a reasonable fee and expenses as determined by the rules applying to that proceeding. This schedule shall be furnished to all courts and administrative agencies and maintained by them. If the interpreter is appointed by the court, the fee and expenses shall be paid ~~out of the court expense fund by the county~~ and if the interpreter is appointed by an administrative agency, the fee and expenses shall be paid out of funds available to the administrative agency. If a hearing impaired person is not a party to the action,

the fees and expenses of an interpreter shall be charged to costs.

Sec. 200. Section 693.4, Code 1983, is amended to read as follows:

693.4 DUTY OF SUPERVISORS TO INSTALL--COSTS. ~~It shall then be the duty of the~~ The board of supervisors of each county ~~to shall~~ install in the office of the sheriff--~~such~~ a radio receiving set, and a set in at least one motor vehicle used by the sheriff, for use in connection with ~~said the~~ state radio broadcasting system. The board of supervisors ~~of any county~~ may install as many additional ~~such~~ radio receiving sets as ~~may be deemed~~ it deems necessary. ~~The cost of such radio receiving sets and the cost of installation thereon shall be paid from the general fund of the county.~~

Sec. 201. Section 805.6, subsection 3, Code 1983, is amended to read as follows:

3 Supplies of the uniform citation and complaint for municipal corporations and county agencies shall be paid for ~~out of the court expense fund of~~ by the county. Supplies of the uniform citation and complaint for all other agencies shall be paid for out of the budget of the agency concerned.

Sec. 202. Section 809.6, subsections 1 and 2, Code 1983, are amended to read as follows:

1. FORFEITURE. Unless otherwise specified by law, the magistrate shall order the immediate destruction of all forfeited property of an illegal nature or character. ~~When~~ If the forfeited property is not of an illegal nature or character, the magistrate shall order all ~~such~~ the property or the proceeds of its sale to be ~~applied~~ delivered to the ~~court fund~~ treasurer of the county.

2. NO CLAIMANT. ~~Where~~ If there is no claimant or ~~where~~ if the right to possession cannot be determined, nonperishable property shall be held for a period of six months from the date of filing of the return, pending claim. ~~Thereafter~~ After six months the magistrate or other officer having the

property in ~~his or her~~ custody shall, on payment of the necessary expenses incurred for its preservation, deliver it to the treasurer of the county, ~~to be credited to the court fund.~~

Sec. 203. Section 819.3, unnumbered paragraph 1, Code 1983, is amended to read as follows:

A witness named in an order described in section 819.2 ~~shall be~~ is entitled to ten cents per mile for each mile traveled by the most direct route to and from the proceedings the witness is required to attend, and ~~shall~~ is also be entitled to ten dollars per day for each day spent in such travel or in attending the proceedings as a witness. ~~Such amounts shall, upon proper claim being made, be paid from the court expense fund of the county.~~

Sec. 204. Section 906.17, Code 1983, is amended to read as follows:

906.17 ALLEGED PAROLE VIOLATORS--REIMBURSEMENT TO COUNTIES FOR TEMPORARY CONFINEMENT. The division of adult corrections shall reimburse a county for the temporary confinement of alleged parole violators. The amount to be reimbursed shall be determined by multiplying the number of days so confined by the average daily cost of confining a person in the county facility as negotiated by the department. Payment shall be made upon submission of a voucher executed by the sheriff and approved by the director of the division of adult corrections. ~~The money shall be deposited in the county general fund to be credited to the jail account.~~

Sec. 205. Section 911.3, Code 1983, is amended to read as follows:

911.3 DISPOSITION OF SURCHARGE. When a court assesses a surcharge under section 911.2, the clerk of the district court shall transmit ninety percent of the surcharge collected to the treasurer of state by the fifteenth day of the following month. The treasurer of state shall deposit the money in the general fund of the state. The clerk of the district

court shall transmit ten percent of the surcharge to the county treasurer ~~for deposit in the county court expense fund~~ or shall remit ten percent of the surcharge to the city that was the plaintiff in any action for deposit in the general fund of the city.

Sec. 206. Sections 11.22, 24.25, 164.26, 165.22, 165.23, 165.25, 165.30, 165.31, 165.34, 231.13, 331.421 through 331.429, 331.509, 333A.6, chapter 344, and sections 345.1, and 441.12, Code 1983, are repealed.

Sec. 207. Funds remaining in the county indemnification fund existing prior to the effective date of this Act are transferred to the county indemnification fund created under section 331.404.

Sec. 208. Notwithstanding sections 108 and 116 of this Act, in the first year following the effective date of this Act the county and the treasurer of state shall compare the amounts raised under section 331.425, subsection 7, paragraph a, subparagraphs (1), (3), and (4) of the 1983 Code with the amounts which could have been raised under section 331.422, subsections 12 and 13 of the 1983 Code, in determining expenditures or allotments of funds.

Sec. 209. Counties shall prepare budgets and adopt accounting procedures in accordance with this Act for the fiscal year beginning July 1, 1984. During the fiscal year beginning July 1, 1983, counties shall continue to follow the budgeting and accounting procedures in effect immediately prior to July 1, 1983, to the extent necessary to implement their budgets for that year, but are otherwise subject to this Act.

Sec. 210. LEGISLATIVE REVIEW. The county finance committee shall, on or before December 31, 1986, present to the general assembly, a detailed report regarding the effects of the provisions of this Act on county finances and administration. The report shall include but not be limited to a comparison of property tax collections since adoption of this Act with

the three years prior to adoption, an analysis of the cost effects resulting from the consolidation of funds, and recommendations regarding any changes in this Act deemed necessary by the committee.

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DONALD D. AVENSON  
Speaker of the House

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ROBERT T. ANDERSON  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 628, Seventieth General Assembly.

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JOSEPH O'HERN  
Chief Clerk of the House

Approved *May 13*, 1983

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TERRY E. BRANSTAD  
Governor