

FEB 5 1999  
LOCAL GOVERNMENT

HOUSE FILE 212  
BY HUSER, GIPP, THOMAS,  
FALCK, SUNDERBRUCH,  
TEIG, and JAGER

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to townships and township officers and the powers  
2 and duties of township trustees relating to budgets and  
3 finances.

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

5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23

HF 212

1 Section 1. Section 39.21, Code 1999, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 5. Township trustees as provided in  
4 section 39.22.

5 Sec. 2. Section 39.21, Code 1999, is amended by adding the  
6 following new subsection:

7 NEW SUBSECTION. 6. Township clerk as provided in section  
8 39.22.

9 Sec. 3. Section 39.22, Code 1999, is amended by striking  
10 the section and inserting in lieu thereof the following:

11 39.22 TOWNSHIP OFFICERS.

12 1. The offices of township trustee and township clerk  
13 shall be filled by election on a nonpartisan basis. Township  
14 trustees and the township clerk, in townships which do not  
15 include a city, shall be elected by the voters of the entire  
16 township. In townships which include a city, the officers  
17 shall be elected by the voters of the township who reside  
18 outside the corporate limits of the city, but a township  
19 officer may be a resident of the city.

20 2. The election of township officers shall take place at  
21 the general election on ballots which shall not reflect a  
22 nominee's political affiliation. Nomination shall be made by  
23 petition in accordance with chapter 45. The petition form  
24 shall be furnished by the county commissioner of elections and  
25 shall be filed with the county commissioner of elections. A  
26 plurality is sufficient to elect the township officers, and no  
27 primary election for the offices shall be held.

28 3. Township trustees shall serve staggered terms and shall  
29 be elected biennially to succeed those whose terms of office  
30 expire on the first day of January following the election  
31 which is not a Sunday or legal holiday. The term of office of  
32 each elected township trustee is four years, except for  
33 initial terms following restoration of the election process.

34 4. In each civil township, one township clerk shall be  
35 elected at the general election held in the year 1990 and

1 every four years thereafter.

2 Sec. 4. Section 43.53, Code 1999, is amended to read as  
3 follows:

4 | 43.53 NOMINEES FOR SUBDIVISION OFFICE -- WRITE-IN  
5 CANDIDATES.

6 The nominee of each political party for any office to be  
7 filled by the voters of any ~~township-or-other~~ political  
8 subdivision within the county shall be the person receiving  
9 the highest number of votes cast in the primary election by  
10 the voters of that party for the office. That person shall  
11 appear as the party's candidate for the office on the general  
12 election ballot. A person whose name is not printed on the  
13 official primary ballot shall not be declared nominated as a  
14 candidate for such office in the general election unless that  
15 person receives at least five votes. Nomination of a  
16 candidate for the office of county supervisor elected from a  
17 district within the county shall be governed by section 43.52  
18 and not by this section.

19 Sec. 5. Section 49.37, subsection 3, Code 1999, is amended  
20 to read as follows:

21 3. The commissioner shall arrange the partisan county  
22 offices on the ballot with the board of supervisors first,  
23 followed by the other county offices ~~and-township-offices~~ in  
24 the same sequence in which they appear in sections 39.17 and  
25 39.22. Nonpartisan offices, with the township offices first,  
26 shall be listed after partisan offices.

27 Sec. 6. Section 331.403, subsection 1, Code 1999, is  
28 amended by adding the following new unnumbered paragraph:

29 NEW UNNUMBERED PARAGRAPH. The county shall also publish,  
30 in the same publication, each financial statement filed by the  
31 townships of the county with the county auditor pursuant to  
32 section 359.23.

33 Sec. 7. Section 331.434, subsection 3, Code 1999, is  
34 amended by adding the following new unnumbered paragraph:

35 NEW UNNUMBERED PARAGRAPH. The county shall also publish,

1 in the same publication, a summary of each proposed budget  
2 filed by the townships of the county with the county auditor  
3 pursuant to section 359.49, subsection 3.

4 Sec. 8. Section 359.17, Code 1999, is amended to read as  
5 follows:

6 359.17 TRUSTEES -- DUTIES -- MEETINGS.

7 The board of township trustees in each township shall  
8 consist of three qualified electors of the township. The  
9 trustees shall act as fence viewers and shall perform other  
10 duties assigned them by law. The board of trustees shall meet  
11 not less than once four times a year. One of the meetings  
12 shall be scheduled to meet the requirements of section 359.49.

13 Sec. 9. Section 359.20, Code 1999, is amended by adding  
14 the following new unnumbered paragraph:

15 NEW UNNUMBERED PARAGRAPH. Township records and documents,  
16 or accurate reproduction, shall be kept for at least five  
17 years except that:

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

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

27 Sec. 10. Section 359.23, Code 1999, is amended to read as  
28 follows:

29 359.23 RECEIPTS AND EXPENDITURES.

30 Each township clerk shall prepare, on or before September  
31 October 30 of each year, a statement in writing, showing all  
32 receipts of money and disbursements in the clerk's office for  
33 each separate tax levy authorized by law for the preceding  
34 fiscal year, showing the current public debt of the township,  
35 and showing the balance as of June 30 of all separate reserve

1 accounts held by the township, which shall be certified as  
2 correct by the trustees of the township. Each township clerk  
3 shall send a copy of this written statement to the county  
4 auditor no later than seven days after the statement is  
5 certified by the trustees. The statement shall be published  
6 by the county as provided in section 331.403.

7 Sec. 11. Section 359.43, Code 1999, is amended by adding  
8 the following new subsection:

9 NEW SUBSECTION. 5. Township taxes collected and disbursed  
10 by the county shall be apportioned by the clerk and paid into  
11 the separate accounts of the tax districts no later than  
12 thirty days after receipt of the funds by the township clerk.

13 TOWNSHIP FINANCES

14 Sec. 12. NEW SECTION. 359.49 TOWNSHIP BUDGET.

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

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

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

25 2. Not less than ten days before the date set for the  
26 regular meeting of the board at which objections and arguments  
27 on the budget will be heard, the clerk shall make available a  
28 sufficient number of copies of the detailed budget to meet the  
29 requests of taxpayers and organizations, and have them  
30 available for distribution at the offices of the county  
31 auditor, city clerk, and at the city library, if any, of all  
32 the cities in the township.

33 3. The board of trustees shall transmit a copy of the  
34 proposed budget to the county auditor for publication pursuant  
35 to section 331.434, subsection 3. The board shall set a time

1 and place for a regular meeting before final certification  
2 which shall provide time for a hearing on the budget by the  
3 trustees. The meeting shall be held no less than four days  
4 and no more than ten days after the summary of the budget is  
5 published by the county.

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

10 5. After hearing on the budget, the board of trustees  
11 shall adopt by resolution a budget for at least the next  
12 fiscal year, and the clerk shall certify the necessary tax  
13 levy for the next fiscal year to the county auditor and the  
14 county board of supervisors by March 1. The tax levy  
15 certified may be less than but not more than the amount  
16 estimated in the proposed budget submitted at the meeting.  
17 Two copies each of the detailed budget as adopted and of the  
18 certified tax levy must be transmitted to the county auditor  
19 by March 1.

20 6. A township levy is not valid until the minutes of the  
21 meeting at which objections and arguments on the budget were  
22 heard are filed with the county auditor. Taxes from a  
23 township levy shall be collected but not disbursed by the  
24 county to a township until copies of the township budget are  
25 transmitted to the county auditor as required in subsection 5.  
26 If copies of a township budget are not transmitted by March 1,  
27 the amount of taxes collected by the county for the township  
28 shall be the amount collected for the township in the previous  
29 fiscal year.

30 Sec. 13. NEW SECTION. 359.50 BUDGET AMENDMENT.

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

35 a. To permit the expenditure of unexpended, unencumbered

1 cash balances on hand at the end of the preceding fiscal year  
2 which had not been anticipated in the budget.

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

6 2. A budget amendment must be prepared and adopted by May  
7 31 of the current fiscal year.

8 Sec. 14. NEW SECTION. 359.51 SEPARATE ACCOUNTS.

9 A township shall keep separate accounts corresponding to  
10 the items in its adopted or amended budget. A township shall  
11 keep accounts which show an accurate and detailed statement of  
12 all public funds collected, received, or expended for any  
13 township purpose, by any township officer, employee, or other  
14 person, and which show the receipt, use, and disposition of  
15 all township property.

16 | Sec. 15. NEW SECTION. 359.52 DISPOSAL OF PROPERTY.

17 A township shall not dispose of an interest in personal  
18 property valued over one thousand dollars, or an interest in  
19 real property, by sale, lease, or gift, except in accordance  
20 with the following procedure:

21 1. The board of trustees shall set forth its proposal in a  
22 resolution and shall publish notice of the resolution and of a  
23 date, time, and place of a public hearing on the proposal.

24 2. After the public hearing, the trustees may make a final  
25 determination on the proposal by resolution. The notice shall  
26 be published in a newspaper published at least once weekly and  
27 having general circulation in the township or in the largest  
28 city in the township. The notice shall be published no less  
29 than ten days and no more than twenty days before the hearing.

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

32 | Sec. 16. INTERIM STUDY REQUESTED. The legislative council  
33 is requested to establish an interim study committee to study  
34 the delivery of fire service and emergency medical services in  
35 Iowa. The study shall review current fire and emergency

1 medical services delivery systems from different perspectives.  
2 The committee shall study governance under the current system  
3 and alternatives to the current system which may better meet  
4 changing needs around the state. The committee shall study  
5 the financial needs and financial resources of fire and  
6 emergency medical services delivery systems. The committee  
7 shall also study the needs of users of such systems and  
8 whether the current method of delivery of these services is  
9 meeting those needs and whether the current method has the  
10 capacity to meet future needs. The committee shall study the  
11 extent to which fire and emergency medical care services  
12 providers are sharing services, equipment, and buildings, and  
13 whether or not encouraging or mandating sharing of services,  
14 equipment, and buildings is feasible for such systems. The  
15 committee shall study the trends in privatization of fire and  
16 emergency medical services delivery systems and the extent to  
17 which the current systems are privatized. The committee shall  
18 study current requirements and standards for training of fire  
19 service and emergency medical services personnel and whether  
20 or not other requirements and standards are necessary.

21 The committee shall recommend changes in the current  
22 delivery system with a view to providing comprehensive fire  
23 and emergency medical services to all Iowans.

24 Sec. 17. Section 43.21, Code 1999, is repealed.

25 EXPLANATION

26 This bill makes several changes to the law relating to  
27 townships. The bill changes the offices of township trustee  
28 and township clerk to nonpartisan offices nominated for  
29 election by the petition process, without regard to political  
30 affiliation. The bill also removes the authority of the  
31 people to petition to have township officers appointed by the  
32 county board of supervisors, rather than elected.

33 The bill changes the required number of board of township  
34 trustee meetings from once a year to four times a year and  
35 requires that one of those meetings be scheduled to hear

1 comments on the township budget.

2 The bill requires that township records and documents be  
3 kept for five years, except that records and documents  
4 relating to bonds or other indebtedness shall be kept for at  
5 least 11 years and records and documents relating to real  
6 property transactions shall be maintained permanently.

7 Currently, each township is required to prepare an annual  
8 financial statement and file the statement with the county  
9 auditor. The bill requires that the statement show the  
10 current public debt of the township and the balance of each  
11 township reserve account. The bill also requires that the  
12 statement be published by the county when it publishes its  
13 annual financial report.

14 The bill requires each township to prepare an annual  
15 budget. A proposed township budget is to be published by the  
16 county and the board of trustees is to schedule a regular  
17 meeting of the board no less than four and no more than 10  
18 days after the publication to hear comments on the budget.  
19 The bill requires the township trustees to certify its tax  
20 levy to the county board of supervisors and the county auditor  
21 and provides that the tax levy is not valid until minutes of  
22 the meeting are filed with the county auditor. The bill also  
23 provides that a county shall not disburse township taxes  
24 collected until copies of the township budget are filed with  
25 the county auditor. The bill directs the county to collect  
26 the amount of taxes collected for the township in the previous  
27 fiscal year if the township does not file a copy of its budget  
28 by March 1. The bill allows a township to amend its budget to  
29 permit expenditure of unencumbered cash balances on hand and  
30 not anticipated in the budget and to permit expenditure of  
31 amounts anticipated from sources other than property tax. The  
32 bill requires townships to keep separate accounts which  
33 correspond to its budget.

34 The bill requires townships to follow certain procedures  
35 when disposing of personal property valued over \$1,000 or real

1 property, by sale, lease, or gift. The board of township  
2 trustees must adopt a resolution regarding disposal of the  
3 property and must publish notice of the resolution and of a  
4 public hearing on the proposal to dispose of the property.  
5 The bill prohibits a township from disposing of real property  
6 by gift, except to a governmental body for a public purpose.

7 The bill requests that an interim study committee be  
8 established by the legislative council to study fire service  
9 and emergency medical services delivery systems from different  
10 perspectives.

- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35