

**Senate Study Bill 3009 - Introduced**

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL BY  
CHAIRPERSON WEBSTER)

**A BILL FOR**

1 An Act relating to duties of certain political subdivisions,  
2 including duties of fence viewers, stewardship of certain  
3 cemeteries, and provision of fire protection and emergency  
4 medical services, and including transition and effective date  
5 provisions.

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

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DIVISION I  
FENCE VIEWERS

Section 1. Section 165.35, Code 2026, is amended to read as follows:

**165.35 Township County animal board of health.**

The ~~township trustees in such~~ fence viewers appointed pursuant to section 359A.2A in each county are hereby constituted the animal board of health in their respective ~~townships~~ counties and they shall by April 1 of each year, and at such other times as they shall deem advisable, make a survey and report to the department all breeding cattle brought from outside of the county into each township in their respective townships ~~from outside of the county~~ counties.

Sec. 2. Section 169C.6, subsection 3, Code 2026, is amended to read as follows:

3. If the fence is not erected or maintained as required in section 359A.6, and ~~upon the written request of the board of township trustees,~~ the board of supervisors of the county where the fence is to be erected or maintained shall ~~act in the same manner as the board of township trustees under that section,~~ including by erecting ~~erect~~ or maintaining ~~maintain~~ the fence, ~~ordering~~ order payment from a defaulted party, and ~~certifying~~ certify an amount due to the county treasurer in the same manner as in section 359A.6. The amount due shall include the total costs required to erect or maintain the fence and a penalty equal to five percent of the total costs. ~~The amount shall be placed upon the county system and collected in the same manner as ordinary taxes. Upon certification to the county treasurer, the amount assessed shall be a lien on the parcel until paid.~~

Sec. 3. Section 327G.4, subsection 1, paragraph e, Code 2026, is amended to read as follows:

e. Any other type ~~which that~~ the fence viewers of any ~~township~~ the county through which ~~it~~ the fence passes may determine as efficient as any of the above types.

Sec. 4. Section 359A.2, Code 2026, is amended to read as

1 follows:

2 **359A.2 Trimming and cutting back.**

3 If said fence be hedge, the owner thereof shall trim or cut it  
4 back twice during each calendar year, the first time during the  
5 month of June and the last time during the month of September,  
6 to within five feet from the ground, unless such owners otherwise  
7 agree in writing to be filed with and recorded by the ~~township~~  
8 clerk county recorder.

9 Sec. 5. Section 359A.2A, subsections 1 and 4, Code 2026, are  
10 amended to read as follows:

11 ~~1. The trustees of the township where a controversy arises~~  
12 ~~under this chapter shall serve as fence viewers~~ The county board  
13 of supervisors shall appoint five eligible electors from the  
14 county to serve as fence viewers. No two appointees shall be  
15 a resident of the same township. The fence viewers shall have  
16 authority to hear and decide all questions related to matters  
17 that are part of the controversy as provided in this chapter.

18 4. Upon the disqualification of ~~the~~ a fence viewer, the  
19 ~~remaining trustees~~ county board of supervisors shall appoint a  
20 qualified substitute fence viewer to decide each question related  
21 to a matter in controversy. If a ~~trustee~~ fence viewer is  
22 not remaining, the ~~township clerk~~ county board of supervisors  
23 shall appoint three qualified substitute fence viewers to decide  
24 each question related to a matter in controversy. However,  
25 this subsection does not apply if the ~~township clerk~~ board  
26 of supervisors selects a fence viewer as provided in section  
27 359A.14.

28 Sec. 6. Section 359A.2A, subsection 2, paragraph b, Code  
29 2026, is amended to read as follows:

30 b. A fence viewer who has a conflict of interest in  
31 deciding a question related to a matter that is part of the  
32 controversy is disqualified from participating in the matter.  
33 ~~The disqualification shall be made by the election of the fence~~  
34 ~~viewer or unanimous vote of the fence viewers who do not have a~~  
35 ~~conflict of interest in the matter. However, if three or more~~

1 ~~fence viewers do not have a conflict of interest in the matter,~~  
2 ~~the disqualification shall be made by a majority vote of those~~  
3 ~~fence viewers.~~

4 Sec. 7. Section 359A.6, Code 2026, is amended to read as  
5 follows:

6 **359A.6 Default — costs and fees collected.**

7 If the erecting, rebuilding, or repairing of a fence is not  
8 completed within thirty days from and after the time fixed in the  
9 order issued under section 359A.4, ~~the board of township trustees~~  
10 ~~acting as fence viewers~~ county board of supervisors shall cause  
11 the fence to be erected, rebuilt, and repaired, and the value  
12 thereof may be fixed by the fence viewers. Unless the sum so  
13 fixed, together with all fees of the fence viewers caused by  
14 the default, is paid to the county treasurer, within ten days  
15 after the full amount due is ascertained, or when ordered to pay  
16 for an existing fence, and the value thereof is fixed by the  
17 fence viewers, and the sum, together with the fees of the fence  
18 viewers, remains unpaid by the party in default for ten days,  
19 the fence viewers shall certify to the county treasurer the full  
20 amount due from the party or parties in default, including all  
21 fees and costs assessed by the fence viewers, together with a  
22 description of the real estate owned by the party or parties in  
23 default along or upon which the said fence exists. The county  
24 treasurer shall enter the full amount due upon the county system,  
25 and the amount shall be collected in the same manner as ordinary  
26 taxes. Upon certification to the county treasurer, the amount  
27 assessed shall be a lien on the parcel until paid.

28 Sec. 8. Section 359A.8, Code 2026, is amended to read as  
29 follows:

30 **359A.8 Orders.**

31 All orders and decisions made by the fence viewers shall be  
32 in writing, signed by at least two of them, and filed with the  
33 ~~township clerk~~ county recorder. The county recorder shall not  
34 collect fees under this section.

35 Sec. 9. Section 359A.10, Code 2026, is amended to read as

1 follows:

2 **359A.10 Entry and record of orders.**

3 Such orders, decisions, notices, and returns shall be entered  
4 of record at length by the ~~township clerk, and a copy thereof~~  
5 ~~certified by the township clerk to the county recorder, who shall~~  
6 record the same in the recorder's office in the manner specified  
7 in sections 558.49 and 558.52, and index such record in the name  
8 of each adjoining owner as grantor to the other. The county  
9 recorder shall collect fees specified in section 331.604.

10 Sec. 10. Section 359A.14, Code 2026, is amended to read as  
11 follows:

12 **359A.14 Lands in different townships counties.**

13 When the adjoining lands are situated in different ~~townships~~  
14 ~~in the same or different~~ counties, the ~~clerk of the township~~  
15 board of supervisors of the county of the owner making the  
16 application shall select two ~~trustees of the clerk's township~~  
17 as fence viewers from its county, and the ~~clerk of the other~~  
18 township board of supervisors of the other county shall select  
19 one fence viewer from that ~~clerk's township~~ county, who shall  
20 possess, in such case, all the powers given to fence viewers  
21 in this chapter, but all orders, notices, and valuations and  
22 taxation of costs made by them must be recorded ~~in both townships~~  
23 ~~and~~ in the office of the recorder of deeds of each county.

24 Sec. 11. Section 359A.23, Code 2026, is amended to read as  
25 follows:

26 **359A.23 Appeal.**

27 Any person affected by an order or decision of the fence  
28 viewers may appeal to the district court by filing with the clerk  
29 of said court a notice of appeal within twenty days after the  
30 rendition of the order or decision appealed from and filing an  
31 appeal bond in an amount approved by the ~~township clerk~~ county  
32 recorder. The ~~township clerk~~ county recorder, after recording  
33 the original papers, shall thereupon file them in the office of  
34 the clerk of the district court, certifying them to be such,  
35 and the clerk shall docket them, entitling the applicant or

1 petitioner as plaintiff, and it shall stand for trial as other  
2 cases.

3 Sec. 12. REPEAL. Sections 359.17 and 359A.25, Code 2026, are  
4 repealed.

5 DIVISION II

6 CEMETERIES AND OTHER PUBLIC SPACES

7 Sec. 13. Section 331.325, Code 2026, is amended to read as  
8 follows:

9 **331.325 Control and maintenance of pioneer and other**  
10 **cemeteries — cemetery commission.**

11 1. As used in this section, "pioneer cemetery" means a  
12 cemetery where there have been twelve or fewer burials in the  
13 preceding fifty years.

14 2. Each county board of supervisors ~~may~~ shall adopt an  
15 ordinance assuming jurisdiction and control of pioneer cemeteries  
16 and all other cemeteries in the county under the jurisdiction  
17 of township trustees as of the effective date of this section  
18 of this Act. The board shall exercise the powers and duties of  
19 ~~township trustees relating to the maintenance in sections 359.37~~  
20 ~~through 359.40 and chapter 523I, and shall maintain and repair~~  
21 ~~of all cemeteries in the county as provided in sections 359.28~~  
22 ~~through 359.40 except that the board shall not certify a tax~~  
23 ~~levy pursuant to section 359.30 or 359.33 and except that the~~  
24 ~~maintenance and repair of all cemeteries under the jurisdiction~~  
25 ~~of the county including pioneer cemeteries shall be paid from~~  
26 ~~the county general fund, unless a city has assumed jurisdiction~~  
27 ~~over a cemetery located in the county or if there is a private~~  
28 ~~organization that oversees the maintenance and repair of a~~  
29 cemetery in the county. The maintenance and improvement program  
30 for a pioneer cemetery may include restoration and management of  
31 native prairie grasses and wildflowers.

32 3. a. ~~In lieu of management of the cemeteries, the~~ The board  
33 of supervisors may create, by ordinance, a cemetery commission  
34 to assume jurisdiction and management of the pioneer cemeteries  
35 in the county. The ordinance shall delineate the number of

1 commissioners, the appointing authority, the term of office,  
2 officers, employees, organizational matters, rules of procedure,  
3 compensation and expenses, and other matters deemed pertinent  
4 by the board. The board may delegate any power and duties  
5 duty relating to cemeteries that may otherwise be exercised by  
6 township trustees pursuant to sections 359.28 through 359.40 to  
7 the cemetery commission except the commission shall not certify a  
8 tax levy pursuant to section 359.30 or 359.33 and except that the  
9 expenses of the cemetery commission shall be paid from the county  
10 general fund the maintenance and repair of cemeteries but such  
11 powers and duties shall include those in sections 359.37 through  
12 359.40 and chapter 523I.

13 b. ~~The cemetery commission, once created, may continue to~~  
14 ~~assume jurisdiction and management of a cemetery that would no~~  
15 ~~longer qualify as a pioneer cemetery due to recent burials if the~~  
16 ~~cemetery qualified as a pioneer cemetery upon or after creation~~  
17 ~~of the cemetery commission. The choice to continue retaining~~  
18 ~~jurisdiction and control of a cemetery that no longer qualifies~~  
19 ~~as a pioneer cemetery shall be made jointly between the county~~  
20 ~~board of supervisors and the cemetery commission.~~

21 c. ~~The board of supervisors and the cemetery commission may~~  
22 ~~jointly decide to allow the cemetery commission to care for~~  
23 ~~any cemetery that had between thirteen and twenty-four burials~~  
24 ~~within the previous fifty years. However, a A cemetery that had~~  
25 ~~thirteen or more burials within the previous fifty years shall~~  
26 ~~not be considered a pioneer cemetery.~~

27 d. ~~A cemetery that does not otherwise qualify to be under~~  
28 ~~the jurisdiction and control of a county board of supervisors~~  
29 ~~or county cemetery commission may designate a portion of the~~  
30 ~~cemetery as a pioneer section if at least fifty percent of the~~  
31 ~~burials in that portion occurred at least one hundred years~~  
32 ~~prior to the designation. Upon approval by the cemetery, the~~  
33 ~~county board of supervisors, and the county cemetery commission,~~  
34 ~~the county cemetery commission may use its resources to restore~~  
35 ~~and maintain the pioneer section of the cemetery as though that~~

1 ~~section was a pioneer cemetery. However, a cemetery with a~~  
2 ~~designated pioneer section and the pioneer section itself shall~~  
3 ~~not be considered a pioneer cemetery.~~

4 4. ~~Notwithstanding sections 359.30 and 359.33, the costs of~~  
5 ~~management, repair, and maintenance of pioneer cemeteries shall~~  
6 ~~be paid from the county general fund. The county may levy a tax~~  
7 ~~not to exceed six and three-fourths cents per thousand dollars of~~  
8 ~~assessed value of taxable property for deposit into a designated~~  
9 ~~cemetery fund. Moneys in a county's cemetery fund shall be~~  
10 ~~used to improve, maintain, and repair all cemeteries under the~~  
11 ~~jurisdiction of the county. This tax shall be separate from~~  
12 ~~other county levies and shall not be used for any other purpose.~~  
13 ~~Moneys in the cemetery fund shall not revert and may be saved for~~  
14 ~~capital expenses.~~

15 5. a. A county, a city, or a cemetery commission, if  
16 created under subsection 3, may enter into agreements with other  
17 counties, cities, or cemetery commissions pursuant to chapter 28E  
18 to fulfill the duties of this section.

19 b. (1) If an agreement under chapter 28E is created pursuant  
20 to paragraph "a", each participating county or city shall levy  
21 the same tax, not to exceed six and three-fourths cents per  
22 one thousand dollars assessed value on all taxable property.  
23 Revenues from taxes levied pursuant to this paragraph shall be  
24 jointly used among all cemeteries under the jurisdiction of the  
25 participating counties and cities.

26 (2) Taxes levied by a city pursuant to this paragraph shall  
27 be deposited in a designated cemetery fund, shall be separate  
28 from other city levies, and shall not be used for any other  
29 purpose. Moneys in a city's cemetery fund shall not revert and  
30 may be saved for capital expenses.

31 Sec. 14. Section 331.402, subsection 2, paragraph c, Code  
32 2026, is amended to read as follows:

33 c. Levy within a township the county at a rate not to exceed  
34 the rate permitted under sections 359.30 and 359.33 section  
35 331.325 for the care and maintenance of cemeteries, if the

1 ~~township officials fail to levy the tax as needed.~~

2 Sec. 15. Section 359.37, Code 2026, is amended to read as  
3 follows:

4 **359.37 Regulations.**

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

9 a. To enclose, improve, and adorn the ground of such  
10 cemetery.

11 b. To construct avenues in the cemetery.

12 c. To erect proper buildings for the use of the cemetery.

13 d. To prescribe rules for the improving or adorning the  
14 lots in the cemetery or for the erection of monuments or other  
15 memorials of the dead upon the lots.

16 e. To prohibit any use, division, improvement, or adornment  
17 of a lot ~~which the trustees, directors, or officers~~ that the  
18 board of supervisors may deem improper.

19 2. ~~The trustees~~ board of supervisors, after such land has  
20 been advertised for sealed bids by the ~~trustees~~ board of  
21 supervisors, shall have authority to sell and dispose of any  
22 lands or parcels of lands previously dedicated for cemetery  
23 purposes and ~~which that~~ are no longer necessary for such  
24 purposes, for the reason that no burials are being made in the  
25 cemetery. However, any portion of the cemetery in which burials  
26 have been made shall be kept and maintained by the ~~trustees~~ board  
27 of supervisors. The proceeds from such sales shall be deposited  
28 in the ~~tax~~ county's cemetery fund established in accordance with  
29 section ~~359.30~~ 331.325, to be used for the purposes of that fund.

30 Sec. 16. Section 359.38, Code 2026, is amended to read as  
31 follows:

32 **359.38 Watchpersons appointed.**

33 ~~Such trustees, directors, or other officers~~ The board of  
34 supervisors may appoint as many day and night watchpersons of  
35 ~~their~~ its cemetery grounds as ~~they may think~~ it deems expedient,

1 ~~and such.~~ Such watchpersons, and also all their sextons,  
2 superintendents, gardeners, and agents, stationed upon or near  
3 said grounds are hereby authorized to take and subscribe to an  
4 oath of office as provided in section 63.10.

5 Sec. 17. Section 359.39, Code 2026, is amended to read as  
6 follows:

7 **359.39 Ex officio police officers.**

8 Upon the taking ~~of such~~ an oath as provided in section  
9 359.38, such watchpersons, sextons, superintendents, gardeners,  
10 and agents shall have and exercise all powers of police officers  
11 within and adjacent to the cemetery grounds and each shall have  
12 power to arrest any and all persons engaged in violating the laws  
13 of this state, and to bring any such person so offending before  
14 any judicial magistrate, to be dealt with according to law.

15 Sec. 18. Section 359.40, Code 2026, is amended to read as  
16 follows:

17 **359.40 Cemeteries — plats — records.**

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

30 Sec. 19. Section 523I.508, subsections 1, 4, and 5, Code  
31 2026, are amended to read as follows:

32 1. *Political subdivisions as trustees.* Counties, cities,  
33 irrespective of their form of government, and boards of trustees  
34 of cities to whom the management of municipal cemeteries has  
35 been transferred by ordinance, ~~and civil townships wholly outside~~

1 ~~of any city,~~ are trustees in perpetuity, and are required to  
2 accept, receive, and expend all moneys and property donated or  
3 left to them by bequest for perpetual care, and that portion of  
4 interment space sales or permanent charges made against interment  
5 spaces ~~which~~ that has been set aside in a perpetual care fund for  
6 which there is no other acting trustee, shall be used in caring  
7 for the property of the donor or lot owner who by purchase or  
8 otherwise has provided for the perpetual care of an interment  
9 space in any cemetery, or in accordance with the terms of the  
10 donation, bequest, or agreement for sale and purchase of an  
11 interment space, and the money or property thus received shall  
12 be used for no other purpose. On and after the effective date  
13 of this Act, a county shall assume trusteeship previously held by  
14 a township within the county under this section, and the county  
15 shall acquire all duties and property relating to cemeteries  
16 previously held by such township.

17 4. *Delegates to conventions.* A ~~township~~ county having one  
18 or more cemeteries under its control may designate up to two  
19 officials from each cemetery as delegates to attend meetings  
20 of cemetery officials, and certain expenses of the delegates  
21 not exceeding twenty-five dollars for each delegate, including  
22 association dues, may be paid out of the cemetery fund of the  
23 ~~township~~ county.

24 5. *Subscribing to publications.* The cemetery officials of  
25 every ~~township~~ county having a cemetery under its control may  
26 subscribe to one or more publications devoted exclusively to  
27 cemetery management, and the subscriptions may be paid out of the  
28 cemetery fund of the ~~township~~ county.

29 Sec. 20. Section 523I.508, subsection 3, paragraph a, Code  
30 2026, is amended to read as follows:

31 a. Before any part of the principal may be invested or  
32 used, the county, city, or board of trustees of a city to whom  
33 the management of a municipal cemetery has been transferred  
34 by ordinance, ~~or civil township~~ shall, by resolution, accept  
35 the moneys described in subsection 1 and, by resolution, shall

1 provide for the payment of interest annually to the appropriate  
2 fund, or to the cemetery, or the person in charge of the  
3 cemetery, to be used in caring for or maintaining the individual  
4 property of the donor in the cemetery, or interment spaces which  
5 that have been sold if provision was made for perpetual care, all  
6 in accordance with the terms of the donation or bequest, or the  
7 terms of the sale or purchase of an interment space.

8 Sec. 21. REPEAL. Sections 331.424B, 359.28, 359.29, 359.30,  
9 359.31, 359.32, 359.33, 359.34, 359.35, 359.36, and 523I.403,  
10 Code 2026, are repealed.

11

DIVISION III

12 FIRE PROTECTION SERVICES AND EMERGENCY MEDICAL SERVICES

13 Sec. 22. Section 20.3, subsection 11, paragraphs b and e,  
14 Code 2026, are amended to read as follows:

15 b. A marshal or police officer of a city, ~~township~~, or  
16 special-purpose district or authority who is a member of a paid  
17 police department.

18 e. A permanent or full-time fire fighter of a city, ~~township~~,  
19 or special-purpose district or authority who is a member of a  
20 paid fire department.

21 Sec. 23. Section 28E.31, subsection 4, Code 2026, is amended  
22 to read as follows:

23 4. For purposes of this section, "municipality" means a city,  
24 county, ~~township~~, benefited fire district, or agency formed under  
25 this chapter and authorized by law to provide emergency services.

26 Sec. 24. Section 28E.32, subsection 4, Code 2026, is amended  
27 to read as follows:

28 4. For purposes of this section, "municipality" means a city,  
29 county, ~~township~~, benefited fire district, or agency formed under  
30 this chapter and authorized by law to provide emergency services.

31 Sec. 25. Section 28E.41, subsection 3, paragraph a, Code  
32 2026, is amended to read as follows:

33 a. A county, city, fire district, or school district may  
34 expend funds or issue general obligation bonds for the payment  
35 of its share of the cost of constructing, acquiring, furnishing,

1 operating, or maintaining a joint public building pursuant to  
2 subsection 1. Section 28E.16 shall apply regarding a single  
3 election to be authorized by the board of supervisors, city  
4 council, governing body of a fire district, and board of  
5 directors of a school district, in the event that a single  
6 bond issue throughout the overlapping or contiguous areas, or  
7 noncontiguous cities located in the same county or cities located  
8 in contiguous counties, is contemplated. If separate bond issues  
9 are authorized by the governing body of a county, city, fire  
10 district, or school district for its respective share of the cost  
11 of the joint public building, the applicable bonding provisions  
12 of chapters 74, 75, 296, 298, 331, 357B, ~~359~~, and 384 shall  
13 apply. With regard to any issuance of bonds pursuant to this  
14 section, a proposition to authorize an issuance of bonds by a  
15 county, city, fire district, or school district shall be deemed  
16 carried or adopted if the vote in favor of the proposition  
17 is equal to at least sixty percent of the vote cast for and  
18 against the proposition in each participating county, city, fire  
19 district, or school district.

20 Sec. 26. Section 28E.42, subsection 2, Code 2026, is amended  
21 to read as follows:

22 2. Two or more fire districts may enter an agreement pursuant  
23 to this chapter for the purpose of financing projects for which  
24 debt obligations may be or have been incurred pursuant to chapter  
25 74, 75, 331, 357B, ~~359~~, or 384. For purposes of this section,  
26 "fire district" means any governmental entity ~~which~~ that provides  
27 fire protection services.

28 Sec. 27. Section 28J.1, subsection 8, Code 2026, is amended  
29 to read as follows:

30 8. "Governmental agency" means a department, division, or  
31 other unit of state government of this state or any other state,  
32 city, county, ~~township~~, or other governmental subdivision, or any  
33 other public corporation or agency created under the laws of this  
34 state, any other state, the United States, or any department  
35 or agency thereof, or any agency, commission, or authority

1 established pursuant to an interstate compact or agreement or  
2 combination thereof.

3 Sec. 28. Section 29C.22, subsection 1, paragraph a, Code  
4 2026, is amended to read as follows:

5 a. This compact is made and entered into by and between  
6 the participating emergency management commissions established  
7 pursuant to section 29C.9, counties, cities, and political  
8 subdivisions ~~which~~ that enact this compact. For the purposes  
9 of this agreement, the term "participating governments" means  
10 emergency management commissions, counties, cities, ~~townships,~~  
11 and other political subdivisions of the state ~~which~~ that have  
12 not, through ordinance or resolution of the governing body,  
13 acted to withdraw from this compact. The inclusion of emergency  
14 management commissions in the term "participating governments"  
15 shall not convey taxing authority or other legal authority to  
16 emergency management commissions that is not otherwise granted in  
17 this chapter.

18 Sec. 29. Section 34A.3, subsection 1, paragraph a,  
19 subparagraph (1), Code 2026, is amended to read as follows:

20 (1) Each political subdivision of the state having a public  
21 safety agency serving territory within the county and each  
22 local emergency management agency as defined in section 29C.2  
23 operating within the area is entitled to voting membership on  
24 the joint 911 service board. For the purposes of this section,  
25 ~~a township that operates a volunteer fire department providing~~  
26 ~~fire protection services to the township, or a city which that~~  
27 provides fire protection services through the operation of a  
28 volunteer fire department not financed through city government,  
29 shall be considered a political subdivision of the state having  
30 a public safety agency serving territory within the county. Each  
31 private safety agency operating within the area is entitled to  
32 nonvoting membership on the board.

33 Sec. 30. Section 34A.3, subsection 1, paragraph a,  
34 subparagraph (2), Code 2026, is amended by striking the  
35 subparagraph.

1 Sec. 31. Section 85.61, subsection 3, paragraph a, Code 2026,  
2 is amended to read as follows:

3 a. A person, firm, association, or corporation, state,  
4 county, municipal corporation, school corporation, area education  
5 agency, ~~township as an employer of volunteer fire fighters and~~  
6 ~~emergency medical care providers only~~, benefited fire district,  
7 and the legal representatives of a deceased employer.

8 Sec. 32. Section 85.61, subsection 11, Code 2026, is amended  
9 to read as follows:

10 11. "Volunteer fire fighter" means any active member of an  
11 organized volunteer fire department in this state and any other  
12 person performing services as a volunteer fire fighter for a  
13 municipality, ~~township~~, or benefited fire district at the request  
14 of the chief or other person in command of the fire department  
15 of the municipality, ~~township~~, or benefited fire district, or  
16 of any other officer of the municipality, ~~township~~, or benefited  
17 fire district having authority to demand such service, and who  
18 is not a full-time member of a paid fire department. A person  
19 performing such services shall not be classified as a casual  
20 employee.

21 Sec. 33. Section 100.2, Code 2026, is amended to read as  
22 follows:

23 **100.2 Duties of fire officials.**

24 The chief of the fire department or ~~the chief's designee of~~  
25 ~~every city or township in which a fire department is established~~  
26 ~~or the chief of the fire department or the chief's designee~~  
27 ~~responding to every township fire where there is a contract~~  
28 ~~for fire protection in effect~~ other fire protection services  
29 entity who is the primary responder for a reported fire shall  
30 designate a fire official to investigate into the cause, origin,  
31 and circumstances of every that fire occurring in the city or  
32 township by which property has been destroyed or damaged or which  
33 that results in bodily injury to a person, and determine whether  
34 the fire was the result of natural causes, negligence, or design.  
35 The state fire marshal may assist in the investigation or may

1 direct the investigation if the fire marshal finds it necessary.

2 Sec. 34. Section 100B.21, subsection 5, Code 2026, is amended  
3 to read as follows:

4 5. "Municipality" means a city, county, ~~township~~, benefited  
5 fire district, or agency authorized by law to provide emergency  
6 response services.

7 Sec. 35. Section 101.8, Code 2026, is amended to read as  
8 follows:

9 **101.8 Assistance by local officials.**

10 The chief fire prevention officer of every city or village  
11 having an established fire prevention department, the chief of  
12 the fire department of every other city or village in which a  
13 fire department is established, the mayor of every city in which  
14 no fire department exists, ~~the township clerk of every township~~  
15 ~~outside the limits of any city or village~~ and all other local  
16 officials upon whom fire prevention duties are imposed by law  
17 shall assist the director in the enforcement of the rules.

18 Sec. 36. Section 102.1, Code 2026, is amended to read as  
19 follows:

20 **102.1 Definition.**

21 As used in this chapter, "fire department" means the fire  
22 department of a city, ~~township~~, or benefited fire district.

23 Sec. 37. Section 233.1, subsection 2, paragraph e, Code 2026,  
24 is amended to read as follows:

25 e. "Fire department" means a paid or volunteer fire  
26 protection service provided by a benefited fire district under  
27 chapter 357B or by a county, or municipality ~~or township~~, or  
28 a private corporate organization that has a valid contract to  
29 provide fire protection service for a benefited fire district,  
30 county, municipality, ~~township~~, or governmental agency.

31 Sec. 38. Section 321.423, subsection 1, paragraph b, Code  
32 2026, is amended to read as follows:

33 b. "Fire department" means a paid or volunteer fire  
34 protection service provided by a benefited fire district under  
35 chapter 357B or by a county, or municipality ~~or township~~, or

1 a private corporate organization that has a valid contract to  
2 provide fire protection service for a benefited fire district,  
3 county, municipality, ~~township~~ or governmental agency.

4 Sec. 39. Section 331.385, Code 2026, is amended by striking  
5 the section and inserting in lieu thereof the following:

6 **331.385 Powers and duties relating to emergency services.**

7 1. A county shall provide, through the establishment of  
8 an emergency response district pursuant to chapter 357J, fire  
9 protection service and emergency medical service for any township  
10 located in the unincorporated area of the county that is not  
11 already served through a fire district established pursuant to  
12 chapter 357B, another emergency response district, an entity  
13 created pursuant to an agreement entered into under chapter 28E,  
14 or a contract with another county or city.

15 2. If a township provided fire protection outside of the  
16 county's boundaries up to and including the effective date of  
17 this section of this Act, the county shall continue to provide  
18 fire protection to that area for at least ninety days after the  
19 assumption of such obligations, after which point the county in  
20 which the receiving township is located shall provide services  
21 pursuant to subsection 1.

22 3. A county may allow another entity to provide fire  
23 protection services to a township in an unincorporated area of  
24 the county. Such township may be removed from an emergency  
25 response district only after the county and the entity providing  
26 fire protection services enter into an agreement for such  
27 services.

28 4. Fire protection service and emergency medical service  
29 that is not provided through an emergency response district  
30 established as required by subsection 1 shall be paid from the  
31 emergency services fund of the county as authorized in section  
32 331.424C.

33 Sec. 40. Section 331.424C, Code 2026, is amended to read as  
34 follows:

35 **331.424C Emergency services fund.**

1 A county that is providing fire protection service or  
2 emergency medical service to a township pursuant to section  
3 331.385 shall establish an emergency services fund and may  
4 certify taxes for levy in the township not to exceed the amounts  
5 authorized in section 359.43, Code 2026. ~~The county has the~~  
6 ~~authority to use a portion of the taxes levied and deposited in~~  
7 ~~the fund for the purpose of accumulating moneys to carry out the~~  
8 ~~purposes of section 359.43, subsection 4.~~

9 Sec. 41. Section 357B.5, subsection 1, Code 2026, is amended  
10 to read as follows:

11 1. Upon petition of a number of registered voters residing  
12 in a district at least equal to thirty-five percent of the  
13 property taxpayers in the district, the board of supervisors may  
14 dissolve a benefited fire district and dispose of any remaining  
15 property, the proceeds of which shall first be applied against  
16 any outstanding obligation of the district. Any remaining  
17 balance shall be applied as a tax credit for the property owners  
18 of the district. However, except as provided in subsection 2, if  
19 all or a part of a district is annexed, the board of supervisors  
20 may transfer the remaining property and balance to the city ~~which~~  
21 that annexed the territory. The board of supervisors shall  
22 continue to levy an annual tax during the time the district is  
23 being dissolved and after the dissolution of a district, not  
24 to exceed sixty and three-fourths cents per thousand dollars of  
25 assessed value of the taxable property of the district, until  
26 all outstanding obligations of the district are paid. Except  
27 as otherwise provided in subsection 2, the board of supervisors  
28 shall negotiate agreements necessary to provide continued fire  
29 protection to the benefited fire district area during the time  
30 the district is being dissolved and after dissolution, and shall  
31 continue to levy an annual tax to fund such agreements, until  
32 such time as the ~~township trustees~~ board of supervisors of the  
33 county in which the township where the benefited fire district  
34 is located ~~begin~~ begins to provide fire protection service as  
35 required by section ~~359.42~~ 331.385.

1     Sec. 42. Section 357B.7, Code 2026, is amended to read as  
2 follows:

3     **357B.7 Exchange of territory.**

4     The trustees of a benefited fire district may exchange  
5 territory with the ~~trustees of a township~~ board of supervisors of  
6 a county to provide fire protection services by agreement. The  
7 agreement shall provide for the satisfaction of any outstanding  
8 obligation to which the affected territory is subject, the  
9 disposition of property affected by the exchange, the effective  
10 date of the exchange, and any other matter deemed necessary to  
11 carry out the exchange. The agreement shall be filed with the  
12 county recorder and auditor of each county in which the exchanged  
13 property is located.

14     Sec. 43. Section 357B.18, Code 2026, is amended to read as  
15 follows:

16     **357B.18 Detachment of land from district.**

17     The ~~trustees of a township~~ board of supervisors, after notice  
18 and a public hearing, may withdraw ~~the~~ a township or part of  
19 ~~the~~ a township from a benefited fire district. Notice of the  
20 time, date, and place of the hearing shall be published at  
21 least two weeks before the hearing in a newspaper having general  
22 circulation within ~~the~~ any affected township. The notice shall  
23 also identify the area to be withdrawn. After the hearing on the  
24 proposed withdrawal, the ~~township trustees~~ board of supervisors,  
25 by majority vote, may withdraw the township or a part of the  
26 township from the benefited fire district. If the ~~township~~  
27 ~~trustees take~~ board of supervisors takes final action to withdraw  
28 on or before March 1 of a fiscal year, the effective date of the  
29 withdrawal is the following July 1. However, if final action to  
30 withdraw is taken after March 1, the withdrawal is not effective  
31 until July 1 of the following calendar year. If bonds issued  
32 under section 357B.4 are outstanding at the time of withdrawal,  
33 the board of supervisors shall continue to levy an annual tax  
34 against the taxable property being withdrawn to pay its share  
35 of the outstanding obligation of the district relating to those

1 bonds.

2 Sec. 44. Section 357J.2, subsection 3, Code 2026, is amended  
3 to read as follows:

4 3. "Governmental entity" means a county, or city, ~~or~~  
5 ~~township.~~

6 Sec. 45. Section 357J.10, Code 2026, is amended to read as  
7 follows:

8 **357J.10 Approval of district ~~property~~ budget — tax levy.**

9 Annually, the commission shall propose ~~the levy of a tax of~~  
10 ~~not more than one dollar and sixty and three-quarters~~ a budget  
11 to each governmental entity within the district for approval.  
12 The budget must be approved by each governmental entity before  
13 taking effect, and shall be funded by an equal tax rate among all  
14 governmental entities, not to exceed seventy-five cents per one  
15 thousand dollars of assessed value on all taxable property within  
16 the district. A proposed property tax levy rate shall not be  
17 approved by the commission unless two-thirds of the commission's  
18 members are present when the proposed property tax levy rate  
19 is approved. The commission shall hold a public hearing  
20 within thirty days of the commission's approval of a proposed  
21 property tax levy rate to receive public comment. Notice of  
22 the hearing shall be given by publication in a newspaper of  
23 general circulation within the district and shall be posted in  
24 a public place in each city within the district no less than  
25 ten days before the public hearing. The notice shall include  
26 the commission's proposed property tax levy rate, the reason for  
27 the tax, and the time when and the place where the hearing shall  
28 be held. The commission shall be considered a municipality for  
29 purposes of adopting and certifying a budget pursuant to chapter  
30 24 and shall set the property tax levy rate no more than ten  
31 days following the public hearing. The tax shall be set to raise  
32 only the amount needed. The commission shall have exclusive  
33 tax-levying authority for the district This section shall not be  
34 construed to require a governmental entity to approve a proposed  
35 budget without scrutiny.

1 Sec. 46. Section 357J.12, subsection 1, Code 2026, is amended  
2 to read as follows:

3 1. The commission may purchase, own, rent, or maintain fire  
4 and emergency medical services apparatus or equipment within  
5 the state or outside the territorial jurisdiction and boundary  
6 limits of this state, provide housing for such apparatus and  
7 equipment, provide fire protection service and emergency medical  
8 service and facilities, and may ~~certify for levy an annual tax~~  
9 propose a budget to each governmental entity within the district  
10 as provided in section 357J.10. The commission may purchase  
11 material, employ fire protection service personnel, emergency  
12 medical service personnel, and other personnel, and may perform  
13 all other acts necessary to properly maintain and operate the  
14 district. The commission may contract under chapter 28E with any  
15 city or county or public or private agency that is not a member  
16 of the district for the purpose of providing fire protection  
17 service or emergency medical service under this chapter. The  
18 commissioners are allowed necessary expenses in the discharge of  
19 their duties.

20 Sec. 47. Section 357J.15, Code 2026, is amended to read as  
21 follows:

22 **357J.15 Cities within the district.**

23 If a city is included in a district, the maximum tax levy  
24 authorized for the general fund of that city under section 384.1  
25 shall be reduced by the amount of the ~~tax rate levied within the~~  
26 ~~city by the district~~ levy rate approved for the district pursuant  
27 to section 357J.10. Such city shall not be responsible for  
28 providing fire protection service and emergency medical service  
29 as provided in section 364.16, and shall have no liability for  
30 the method, manner, or means by which the district provides the  
31 fire protection service and emergency medical service.

32 Sec. 48. Section 357J.17, Code 2026, is amended to read as  
33 follows:

34 **357J.17 Transition — township emergency medical services tax**  
35 **discontinued.**

1 When the boundary lines of the district include all or  
2 a portion of a ~~township~~ county and the ~~district~~ county has  
3 certified a tax levy for portions of the county within the  
4 ~~township~~ district for the purpose of fire protection service  
5 and emergency medical service pursuant to section 357J.10, the  
6 ~~township trustees~~ county shall no longer levy the tax provided  
7 by section ~~359.43~~ 422D.5 in that portion of the ~~township~~ county  
8 provided services by the district. Any indebtedness incurred  
9 for the purposes of ~~sections 359.42 through 359.45~~ chapter 422D  
10 for a service now provided by the district shall be assumed by  
11 the district. Such ~~township~~ county shall not be responsible for  
12 providing fire protection service and emergency medical service  
13 as provided in section ~~359.42~~ 331.385 for the portion of the  
14 ~~township~~ county within the district, and shall have no liability  
15 for the method, manner, or means by which the district provides  
16 the fire protection service and emergency medical service.

17 Sec. 49. Section 357J.18, Code 2026, is amended to read as  
18 follows:

19 **357J.18 Transition — emergency medical services district**  
20 **taxes discontinued.**

21 When the boundary lines of the emergency response district  
22 include all or a portion of an emergency medical services  
23 district under chapter 357F or chapter 357G and the governmental  
24 entities within the emergency response district ~~has~~ have  
25 certified a tax to be levied on property located within the  
26 emergency medical services district for the purpose of fire  
27 protection and emergency medical service pursuant to section  
28 357J.10, the emergency medical services district trustees shall  
29 no longer levy the taxes authorized in section 357F.8 or section  
30 357G.8 in that portion of such emergency medical services  
31 district that is provided services by the emergency response  
32 district. Any indebtedness incurred by an emergency medical  
33 services district under chapter 357F or chapter 357G for a  
34 service now provided by the emergency response district shall be  
35 assumed by the emergency response district.

1 Sec. 50. Section 670.4, subsection 1, paragraph k, Code 2026,  
2 is amended to read as follows:

3 k. A claim based upon or arising out of an act or omission  
4 of a municipality in connection with an emergency response  
5 including but not limited to acts or omissions in connection with  
6 emergency response communications services. For the purposes of  
7 this paragraph, "municipality" includes a nonprofit corporation  
8 that delivers such emergency response services on behalf of a  
9 city, county, ~~township~~, or benefited fire district pursuant to  
10 a written contract. The city, county, ~~township~~, or benefited  
11 fire district shall file the written contract and any amendment,  
12 modification, or notice of termination of the contract in an  
13 electronic format with the secretary of state within thirty days  
14 of the effective date of the contract, amendment, modification,  
15 or termination in a manner specified by the secretary of state.

16 Sec. 51. REPEAL. Sections 359.42, 359.43, and 359.45, Code  
17 2026, are repealed.

18 DIVISION IV

19 CONFORMING CHANGES

20 Sec. 52. Section 4.1A, subsection 4, Code 2026, is amended to  
21 read as follows:

22 4. Any state department or subunit of a department, or any  
23 political subdivision of the state including a city, county,  
24 ~~township~~, or school district that collects vital statistics for  
25 the purpose of complying with state antidiscrimination laws, or  
26 for the purpose of gathering accurate state public health, crime,  
27 economic, or other data, shall identify the sex of each person  
28 included in the collected data as either male or female.

29 Sec. 53. Section 6A.5, Code 2026, is amended to read as  
30 follows:

31 **6A.5 Right to purchase.**

32 Whenever the power to condemn private property for a public  
33 use is granted to any officer, board, commission, or other  
34 official, or to any county, ~~township~~, or municipality, such  
35 grant shall, unless otherwise declared, be construed as granting

1 authority to the officer, board, or official body having  
2 jurisdiction over the matter, to acquire, at its fair market  
3 value, and from the parties having legal authority to convey,  
4 such right as would be acquired by condemnation.

5 Sec. 54. Section 6B.2, subsection 1, paragraph b, Code 2026,  
6 is amended to read as follows:

7 b. By the county attorney, when the damages are payable from  
8 funds disbursed by the county ~~or by any township~~.

9 Sec. 55. Section 8G.3, subsection 9, Code 2026, is amended to  
10 read as follows:

11 9. "Taxing jurisdiction" means a political subdivision of the  
12 state with the authority to levy taxes. ~~Taxing jurisdiction~~  
13 "Taxing jurisdiction" includes but is not limited to a city, a  
14 county, or a school district, ~~and a township~~.

15 Sec. 56. Section 11.6, subsection 3, Code 2026, is amended to  
16 read as follows:

17 3. A ~~township or~~ city for which audits are not required under  
18 subsection 1 may contract with or employ the auditor of state  
19 or certified public accountants for an audit or examination of  
20 its financial transactions and condition of its funds. Upon  
21 receipt of an application requesting an audit by one hundred  
22 or more taxpayers, or if there are fewer than six hundred  
23 sixty-seven taxpayers in the ~~township or~~ city, then by fifteen  
24 percent of the taxpayers, the ~~township or~~ city shall forward  
25 a copy of the application to the auditor of state for a  
26 determination of whether the auditor of state will require an  
27 audit or examination. If the auditor of state determines that  
28 an examination may be conducted instead of an audit, the auditor  
29 of state shall determine the scope of the examination. Payment  
30 for the audit or examination shall be made from the proper public  
31 funds of the ~~township or~~ city.

32 Sec. 57. Section 12C.1, subsection 2, paragraph e,  
33 subparagraph (1), Code 2026, is amended to read as follows:

34 (1) The moneys of the state or a political subdivision  
35 or instrumentality of the state including a county, school

1 corporation, special district, drainage district, ~~unincorporated~~  
2 ~~town or township~~, municipality, or municipal corporation or  
3 any agency, board, or commission of the state or a political  
4 subdivision. Moneys of the state include moneys which are  
5 transmitted to a depository for purposes of completing an  
6 electronic financial transaction pursuant to section 159.35.

7 Sec. 58. Section 12C.4, Code 2026, is amended to read as  
8 follows:

9 **12C.4 Location of depositories.**

10 Deposits by the treasurer of state shall be in depositories  
11 located in this state; by a county officer or county public  
12 hospital officer or merged area hospital officer, in depositories  
13 located in the county or in an adjoining county within this  
14 state; by a memorial hospital treasurer, in a depository  
15 located within this state, which shall be selected by the  
16 memorial hospital treasurer and approved by the memorial hospital  
17 commission; by a city treasurer or other city financial officer,  
18 in depositories located in the county in which the city is  
19 located or in an adjoining county, but if there is no depository  
20 in the county in which the city is located or in an adjoining  
21 county then in any other depository located in this state, which  
22 shall be selected as a depository by the city council; by a  
23 school treasurer or by a school secretary in a depository within  
24 this state, which shall be selected by the board of directors or  
25 the trustees of the school district; ~~by a township clerk in a~~  
26 ~~depository located within this state which shall be selected by~~  
27 ~~the township clerk and approved by the trustees of the township.~~  
28 However, deposits may be made in depositories outside of Iowa  
29 for the purpose of paying principal and interest on bonded  
30 indebtedness of any municipality when the deposit is made not  
31 more than ten days before the date the principal or interest  
32 becomes due. Further, the treasurer of state may maintain an  
33 account or accounts outside the state of Iowa for the purpose of  
34 providing custodial services for the state and state retirement  
35 fund accounts. Deposits made for the purpose of completing

1 an electronic financial transaction pursuant to section 8.89 or  
2 331.427 may be made in any depository located in this state.

3 Sec. 59. Section 15.291, subsection 5, Code 2026, is amended  
4 to read as follows:

5 5. "Political subdivision" means a city, county, ~~township~~, or  
6 school district.

7 Sec. 60. Section 15E.167, subsection 1, paragraph d, Code  
8 2026, is amended to read as follows:

9 d. "Political subdivision" means a city, or county, ~~or~~  
10 ~~township~~.

11 Sec. 61. Section 19.1, subsection 6, Code 2026, is amended to  
12 read as follows:

13 6. "State entity" means the state, including but not limited  
14 to a state agency, department, division, board, commission,  
15 institution, or authority; a city; a county; a ~~township~~; or any  
16 other political subdivision or special district in this state as  
17 established pursuant to state or local law.

18 Sec. 62. Section 22.1, subsection 1, Code 2026, is amended to  
19 read as follows:

20 1. "Government body" means this state, or any county,  
21 city, ~~township~~, school corporation, political subdivision,  
22 tax-supported district, nonprofit corporation other than a fair  
23 conducting a fair event as provided in chapter 174, whose  
24 facilities or indebtedness are supported in whole or in part  
25 with property tax revenue and which is licensed to conduct  
26 pari-mutuel wagering pursuant to chapter 99D; the governing body  
27 of a drainage or levee district as provided in chapter 468,  
28 including a board as defined in section 468.3, regardless of  
29 how the district is organized; or other entity of this state,  
30 or any branch, department, board, bureau, commission, council,  
31 committee, official, or officer of any of the foregoing or  
32 any employee delegated the responsibility for implementing the  
33 requirements of this chapter.

34 Sec. 63. Section 22.1, subsection 3, paragraph a, Code 2026,  
35 is amended to read as follows:

1     a. "Public records" includes all records, documents, tape,  
2 or other information, stored or preserved in any medium, of or  
3 belonging to this state or any county, city, ~~township~~, school  
4 corporation, political subdivision, nonprofit corporation other  
5 than a fair conducting a fair event as provided in chapter 174,  
6 whose facilities or indebtedness are supported in whole or in  
7 part with property tax revenue and which is licensed to conduct  
8 pari-mutuel wagering pursuant to chapter 99D, or tax-supported  
9 district in this state, or any branch, department, board, bureau,  
10 commission, council, or committee of any of the foregoing.

11     Sec. 64. Section 22A.1, subsection 2, paragraph b, Code 2026,  
12 is amended to read as follows:

13     b. A political subdivision of the state, including but not  
14 limited to a county, city, ~~township~~, village, school district, or  
15 community college merged area.

16     Sec. 65. Section 24.2, subsections 5 and 7, Code 2026, are  
17 amended to read as follows:

18     5. "Municipality" means a public body or corporation that has  
19 power to levy or certify a tax or sum of money to be collected by  
20 taxation, except a county, city, drainage district, ~~township~~, or  
21 road district.

22     7. The word "tax" shall mean any general or special tax  
23 levied against persons, property, or business, for public  
24 purposes as provided by law, ~~but shall not include any special~~  
25 ~~assessment nor any tax certified or levied by township trustees.~~

26     Sec. 66. Section 25.6, Code 2026, is amended to read as  
27 follows:

28     **25.6 Claims by state against municipalities.**

29     The state appeal board may investigate and collect claims  
30 ~~which that~~ the state has against municipal or political  
31 corporations in the state including counties, cities, ~~townships~~,  
32 and school corporations. The board shall refer any such claim  
33 to the attorney general, when the claim has not been promptly  
34 paid, and if the attorney general is not able to collect the  
35 full amount of the claim, the attorney general shall fully

1 investigate and report to the state appeal board findings of  
2 fact and conclusions of law, together with any recommendation  
3 as to the claim. Thereafter the state appeal board may effect  
4 a compromise settlement with the debtor in an amount and under  
5 terms as the board deems just and equitable in view of the  
6 findings and conclusions reported to it. If the state appeal  
7 board is unable to collect a claim in full or effect what it  
8 has determined to be a fair compromise, it shall deliver the  
9 claim to the attorney general for action as the attorney general  
10 shall determine. When a claim is compromised by the state appeal  
11 board, the board shall file with the department of management  
12 and the department of administrative services a statement as to  
13 the settlement, together with a true copy of the agreement of  
14 settlement, and if in settlement an amount less than the face  
15 amount is accepted in full, the proper entries shall be made  
16 in the books of the department of management, the department of  
17 administrative services, and the auditor of state showing the  
18 amount of the claim, the amount of the settlement, and the amount  
19 charged off.

20 Sec. 67. Section 25B.3, subsection 1, Code 2026, is amended  
21 to read as follows:

22 1. "Political subdivision" means a city, county, ~~township~~, or  
23 school district.

24 Sec. 68. Section 29E.1, subsection 1, paragraph a,  
25 subparagraph (1), subparagraph division (b), Code 2026, is  
26 amended to read as follows:

27 (b) A city, or county, ~~or township~~.

28 Sec. 69. Section 37.21, Code 2026, is amended to read as  
29 follows:

30 **37.21 Joint memorials.**

31 Any city may join with the county ~~or township~~ in which  
32 such city is located in the joint erection or purchase of  
33 memorial buildings or monuments and suitable ground and equipment  
34 therefor, and the maintenance thereof, providing the council of  
35 such city and the board of supervisors of such county ~~or the~~

1 ~~township trustees~~ can so agree, ~~but in.~~ In cases where in  
2 which commissioners have already been appointed under section  
3 37.9, such agreement shall be between such commissioners, but if  
4 only one of such parties has appointed commissioners, then such  
5 agreement shall be between the commissioners already appointed  
6 and the council of such city or the board of supervisors of such  
7 county ~~or the township trustees~~, as the case may be.

8 Sec. 70. Section 39.3, subsection 7, Code 2026, is amended to  
9 read as follows:

10 7. "General election" means the biennial election for  
11 national or state officers, members of Congress and of the  
12 general assembly, county ~~and township~~ officers, and for the  
13 choice of other officers or the decision of questions as provided  
14 by law.

15 Sec. 71. Section 39.21, subsection 4, Code 2026, is amended  
16 by striking the subsection.

17 Sec. 72. Section 39.27, Code 2026, is amended to read as  
18 follows:

19 **39.27 Qualifications for public office.**

20 Any person elected to an office under the laws of this state  
21 shall be an eligible elector. At the time an elected official  
22 takes office the official shall be a resident of the state,  
23 district, county, ~~township~~, city, or ward by or for which the  
24 person was elected, or in which the duties of the office are  
25 to be exercised. An elected official shall continue to be a  
26 resident of the state, district, county, ~~township~~, city, or ward  
27 by or for which the person was elected, or in which the duties  
28 of the office are to be exercised for the duration of the term of  
29 office. This section shall not apply to United States senators  
30 or representatives in Congress or to members of the general  
31 assembly.

32 Sec. 73. Section 49.41, subsection 2, paragraph b, Code 2026,  
33 is amended to read as follows:

34 b. When the state commissioner receives notice from the  
35 county commissioner that a candidate for a state or federal

1 office has also been nominated for a county ~~or township~~  
2 office, the state commissioner shall amend the certificate issued  
3 pursuant to section 43.73 and notify the commissioners of any  
4 other counties to whom the candidate's name was originally  
5 certified and instruct them to remove the candidate's name from  
6 the ballot in those counties.

7 Sec. 74. Section 49.41, subsection 4, Code 2026, is amended  
8 by striking the subsection.

9 Sec. 75. Section 50.7, Code 2026, is amended to read as  
10 follows:

11 **50.7 Error on county office — ~~township office.~~**

12 If, in case of such excess, the vote of the precinct where  
13 the error occurred would change the result as to a county office  
14 if the person appearing to be elected were deprived of so many  
15 votes, then the election shall be set aside as to that person in  
16 that precinct, and a new election ordered therein; but no person  
17 who was not a registered voter in that precinct at the time of  
18 the general election shall be allowed to vote at such special  
19 election. If the error occurs in relation to an office of a  
20 city, school district, ~~township,~~ or of any special district whose  
21 elections may be conducted under this chapter, the governing body  
22 of the political subdivision involved may order a new election or  
23 not, in their discretion.

24 Sec. 76. Section 63.10, Code 2026, is amended to read as  
25 follows:

26 **63.10 Other officers.**

27 All other civil officers, elected by the people or appointed  
28 to any civil office, unless otherwise provided, shall take and  
29 subscribe an oath substantially as follows:

30 I, ....., do solemnly swear that I will support the  
31 Constitution of the United States and the Constitution of the  
32 State of Iowa, and that I will faithfully and impartially, to  
33 the best of my ability, discharge all the duties of the office  
34 of ..... (naming it) in (naming the ~~township,~~ city, county,  
35 district, or state, as the case may be), as now or hereafter

1 required by law.

2 Sec. 77. Section 63A.2, subsection 4, Code 2026, is amended  
3 to read as follows:

4 4. Mayors and clerks of cities, precinct election officials,  
5 ~~township clerks~~, assessors, and surveyors.

6 Sec. 78. Section 64.1A, subsection 5, Code 2026, is amended  
7 by striking the subsection.

8 Sec. 79. Section 64.2, subsection 1, Code 2026, is amended to  
9 read as follows:

10 1. All other public officers, except as otherwise specially  
11 provided, shall give bond with the conditions, in substance, as  
12 follows:

13 That as ..... (naming the office), in ..... (city,  
14 ~~township~~, county, or state of Iowa), the officer will render a  
15 true account of the office and of the officer's doings therein  
16 to the proper authority, when required thereby or by law; that  
17 the officer will promptly pay over to the officer or person  
18 entitled thereto all moneys which may come into the officer's  
19 hands by virtue of the office; that the officer will promptly  
20 account for all balances of money remaining in the officer's  
21 hands at the termination of the office; that the officer will  
22 exercise all reasonable diligence and care in the preservation  
23 and lawful disposal of all money, books, papers, securities,  
24 or other property appertaining to that office, and deliver them  
25 to the officer's successor, or to any other person authorized  
26 to receive the same; and that the officer will faithfully and  
27 impartially, without fear, favor, fraud, or oppression, discharge  
28 all duties now or hereafter required of the office by law.

29 Sec. 80. Section 64.3, subsection 3, Code 2026, is amended to  
30 read as follows:

31 3. The reasonable expenses of an insurance policy obtained  
32 pursuant to this section in lieu of a bond, for which the  
33 reasonable expenses of such bond would be paid for by the county  
34 ~~or township~~ pursuant to section 64.11, ~~64.12~~, or 64.15, shall be  
35 paid by the county ~~or township~~, as applicable.

1 Sec. 81. Section 64.19, subsection 2, Code 2026, is amended  
2 to read as follows:

3 2. By the board of supervisors, in case of county officers,  
4 ~~township clerks,~~ and assessors.

5 Sec. 82. Section 64.19, subsection 4, Code 2026, is amended  
6 by striking the subsection.

7 Sec. 83. Section 64.23, subsection 3, Code 2026, is amended  
8 to read as follows:

9 3. For county ~~and township~~ officers, except those of the  
10 county auditor, with the county auditor.

11 Sec. 84. Section 64.24, subsection 1, paragraph a,  
12 subparagraph (2), Code 2026, is amended to read as follows:

13 (2) In the record kept by the county auditor, the official  
14 bonds of all county officers, elective or appointive,~~and~~  
15 ~~township clerks.~~

16 Sec. 85. Section 65.3, Code 2026, is amended to read as  
17 follows:

18 **65.3 Effect.**

19 If a requisition made under either section 65.1A or ~~section~~  
20 65.2 ~~be~~ is complied with, both the old and the new security shall  
21 be in force; if not, the office shall become and be declared  
22 vacant, and the fact shall be certified to the proper officer,  
23 to be recorded in the election book ~~or township record.~~

24 Sec. 86. Section 66.19, Code 2026, is amended to read as  
25 follows:

26 **66.19 Temporary officer.**

27 Upon a suspension, the board or person authorized to fill  
28 a vacancy in the office shall temporarily fill the office by  
29 appointment. In case of a suspension of a sheriff, the district  
30 court may designate an acting sheriff until a temporary sheriff  
31 is appointed. Orders of suspension and temporary appointment of  
32 county ~~and township~~ officers shall be certified to the county  
33 auditor for entry in the election book; those of city officers,  
34 certified to the clerk and entered upon the records; in case  
35 of other officers, to the person or body making the original

1 appointment.

2 Sec. 87. Section 69.2, subsection 1, paragraph c, Code 2026,  
3 is amended to read as follows:

4 c. The incumbent ceasing to be a resident of the state,  
5 district, county, ~~township~~, city, or ward by or for which the  
6 incumbent was elected or appointed, or in which the duties of the  
7 office are to be exercised. This subsection shall not apply to  
8 appointed city officers.

9 Sec. 88. Section 69.4, subsection 4, Code 2026, is amended to  
10 read as follows:

11 4. By all county ~~and township~~ officers, to the county  
12 auditor, except that of the auditor, which shall be to the board  
13 of supervisors.

14 Sec. 89. Section 69.8, subsection 5, Code 2026, is amended by  
15 striking the subsection.

16 Sec. 90. Section 73.1, subsection 1, Code 2026, is amended to  
17 read as follows:

18 1. Every commission, board, committee, officer, or other  
19 governing body of the state, or of any county, ~~township~~, school  
20 district, or city, and every person acting as contracting or  
21 purchasing agent for any such commission, board, committee,  
22 officer, or other governing body shall use only those products  
23 and provisions grown and coal produced within the state of Iowa,  
24 when they are found in marketable quantities in the state and  
25 are of a quality reasonably suited to the purpose intended, and  
26 can be secured without additional cost over foreign products  
27 or products of other states. This section shall apply to  
28 horticultural products grown in this state even if the products  
29 are not in the stage of processing that the agency usually  
30 purchases the product. However, this section does not apply to  
31 a school district purchasing food while the school district is  
32 participating in the federal school lunch or breakfast program.

33 Sec. 91. Section 73.5, Code 2026, is amended to read as  
34 follows:

35 **73.5 Violations — criminal penalty.**

1 An officer or person who is connected with, or is a member  
2 or agent or representative of, a commission, board, committee,  
3 officer, or other governing body of this state, or of any county,  
4 ~~township~~, school district, city, or contractor, who fails to give  
5 preference as required in this chapter is guilty of a simple  
6 misdemeanor. Each separate case of failure to give preference  
7 is a separate offense.

8 Sec. 92. Section 73.6, Code 2026, is amended to read as  
9 follows:

10 **73.6 Iowa coal.**

11 It shall be unlawful for any commission, board, county  
12 officer, or other governing body of the state, or of any county,  
13 ~~township~~, school district, or city, to purchase or use any coal,  
14 except that mined or produced within the state by producers who  
15 are, at the time such coal is purchased and produced, complying  
16 with all the workers' compensation and mining laws of the state.  
17 The provisions of this section shall not be applicable if coal  
18 produced within the state cannot be procured of a quantity or  
19 quality reasonably suited to the needs of such purchaser, nor  
20 if the equipment now installed is not reasonably adapted to the  
21 use of coal produced within the state, nor if the use of coal  
22 produced within the state would materially lessen the efficiency  
23 or increase the cost of operating such purchaser's heating or  
24 power plant, nor to mines employing miners not now under the  
25 provisions of the workers' compensation Act or who permit the  
26 miners to work in individual units in their own rooms.

27 Sec. 93. Section 73.14, subsection 1, Code 2026, is amended  
28 to read as follows:

29 1. The state, board of regents institutions, counties,  
30 ~~townships~~, school districts, community colleges, cities, and  
31 other public entities, and every person acting as contracting  
32 agent for any such entity, shall, when issuing bonds or other  
33 obligations, make a good-faith effort to utilize minority-owned,  
34 service-disabled veteran-owned, and female-owned businesses for  
35 attorneys, accountants, financial advisors, banks, underwriters,

1 insurers, and other occupations necessary to carry out the  
2 issuance of bonds or other obligations by the entity.

3 Sec. 94. Section 73A.1, Code 2026, is amended to read as  
4 follows:

5 **73A.1 Definitions.**

6 As used in this subchapter:

7 1. "Appeal board" means the state appeal board, composed of  
8 the auditor of state, treasurer of state, and the director of the  
9 department of management.

10 ~~2. "Municipality" means township or the state fair board.~~

11 ~~3.~~ 2. "Public improvement" means a building or other  
12 construction work to be paid for in whole or in part by the use  
13 of funds of any ~~municipality~~ the state fair board.

14 Sec. 95. Section 73A.2, Code 2026, is amended to read as  
15 follows:

16 **73A.2 Notice of hearing.**

17 Before ~~any municipality shall enter~~ the state fair board  
18 enters into any contract for any public improvement to cost in  
19 excess of the competitive bid threshold in section 26.3, or as  
20 established in section 314.1B, the ~~governing body proposing to~~  
21 ~~make the contract~~ state fair board shall adopt proposed plans  
22 and specifications and proposed form of contract, fix a time  
23 and ~~place~~ provide for a hearing at the ~~municipality affected or~~  
24 ~~other nearby convenient place~~ seat of government, and give notice  
25 by publication in at least one newspaper of general circulation  
26 ~~in the municipality~~ published in Polk county at least ten days  
27 before the hearing.

28 Sec. 96. Section 73A.3, Code 2026, is amended to read as  
29 follows:

30 **73A.3 Objections — hearing — decision.**

31 At ~~such~~ the hearing required under section 73A.2, any person  
32 interested may appear and file objections to the proposed plans,  
33 specifications or contract for, or cost of such improvement. The  
34 ~~governing body of the municipality proposing to enter into such~~  
35 ~~contract~~ state fair board shall hear said objections and any

1 evidence for or against the same, and forthwith enter of record  
2 its decision thereon.

3 Sec. 97. Section 73A.4, subsection 1, Code 2026, is amended  
4 to read as follows:

5 1. Interested objectors ~~in any municipality~~ equal in number  
6 to one percent of those voting for the office of president of  
7 the United States or governor, as the case may be, at the last  
8 general election in ~~said municipality, but in no event less~~  
9 ~~than twenty-five,~~ this state may appeal from the decision to the  
10 appeal board by serving notice thereof on the ~~clerk or~~ secretary  
11 of ~~such municipality~~ the state fair board within ten days after  
12 such decision is entered of record.

13 Sec. 98. Section 73A.5, unnumbered paragraph 1, Code 2026, is  
14 amended to read as follows:

15 In case an appeal is taken, ~~such body~~ the state fair board  
16 shall forthwith certify and submit to the appeal board for  
17 examination and review the following:

18 Sec. 99. Section 73A.5, subsections 7, 8, 9, and 10, Code  
19 2026, are amended by striking the subsections.

20 Sec. 100. Section 73A.6, Code 2026, is amended to read as  
21 follows:

22 **73A.6 Notice of hearing on appeal.**

23 ~~1.~~ The appeal board shall forthwith fix a time ~~and place in~~  
24 ~~the municipality or nearby convenient place~~ for hearing said an  
25 appeal, and notice of such hearing shall be given by certified  
26 mail to the ~~executive officer of the municipality,~~ secretary of  
27 the state fair board and to the first five persons whose names  
28 appear upon the notice of appeal, at least ten days before the  
29 date fixed for such hearing.

30 ~~2.~~ The hearing ~~on contracts for the state institutions and~~  
31 ~~state fair board~~ shall be at the seat of government.

32 Sec. 101. Section 73A.7, Code 2026, is amended to read as  
33 follows:

34 **73A.7 Hearing and decision.**

35 1. At such a hearing conducted under section 73A.6, the

1 appellants and any other interested person may appear and be  
2 heard. The appeal board shall examine, with the aid of competent  
3 assistants, the entire record, and, if it shall find that the  
4 form of contract is suitable for the improvement proposed, that  
5 the improvement and the method of providing for payment therefor  
6 is for the best interests of the municipality state fair board  
7 and the taxpayers therein, and that such improvements can be made  
8 within the estimates therefor, ~~it~~ the appeal board shall approve  
9 the ~~same~~ contract. Otherwise, ~~it~~ the appeal board may reject the  
10 ~~same~~ contract as a whole, or, ~~it~~ the appeal board shall recommend  
11 such modifications of the plans, specifications, or contract, as  
12 in its judgment shall be for the public benefit, ~~and if such.~~ If  
13 modifications are so made, ~~it~~ the appeal board shall approve the  
14 ~~same~~ modified contract.

15 2. The appeal board shall certify its decision to the ~~body~~  
16 ~~proposing to enter into such contract~~ state fair board unless  
17 ~~it~~ the appeal board shall have rejected the ~~same~~ contract as  
18 a whole, whereupon the municipality state fair board shall  
19 advertise for bids and let the contract subject to the approval  
20 of the appeal board, which shall at once render its final  
21 decision thereon and transmit the same to the municipality state  
22 fair board.

23 Sec. 102. Section 73A.9, Code 2026, is amended to read as  
24 follows:

25 **73A.9 Nonapproved contracts void.**

26 If an appeal is taken, no contract for public improvements  
27 shall be valid unless the ~~same~~ contract is finally approved by  
28 the appeal board. In no case shall ~~any municipality~~ the state  
29 fair board expend for any public improvement any sum in excess of  
30 five percent more than the contract price without the approval of  
31 the appeal board.

32 Sec. 103. Section 73A.10, Code 2026, is amended to read as  
33 follows:

34 **73A.10 Witness fees — costs.**

35 Witness fees and mileage for witnesses on hearing appeals

1 shall be the same as in the district court; but objectors or  
2 appellants shall not be allowed witness fees or mileage. Costs  
3 of hearings and appeals shall be paid by the ~~municipality~~ state  
4 fair board.

5 Sec. 104. Section 73A.11, unnumbered paragraph 1, Code 2026,  
6 is amended to read as follows:

7 Upon the completion of the improvement the ~~executive officer~~  
8 ~~or governing board of the municipality~~ state fair board shall  
9 file with the appeal board a verified report showing:

10 Sec. 105. Section 73A.12, Code 2026, is amended to read as  
11 follows:

12 **73A.12 Issuance of bonds — notice.**

13 Before ~~any municipality~~ the state fair board shall institute  
14 proceedings for the issuance of any bonds ~~or other evidence of~~  
15 ~~indebtedness payable from taxation, excepting such bonds or other~~  
16 ~~evidence of indebtedness as have been authorized by a vote of the~~  
17 ~~people of such municipality, and except such bonds or obligations~~  
18 as it may be by law compelled to issue, a notice of such action,  
19 including a statement of the amount and purpose of said bonds ~~or~~  
20 ~~other evidence of indebtedness~~ shall be published at least once  
21 in a newspaper ~~of general circulation within such municipality~~  
22 published in Polk county at least ten days before the meeting at  
23 which ~~it~~ the state fair board is proposed to issue such bonds.

24 Sec. 106. Section 73A.13, Code 2026, is amended to read as  
25 follows:

26 **73A.13 Objections.**

27 At any time before the date fixed for the issuance of ~~such~~  
28 ~~bonds or other evidence of indebtedness pursuant to section~~  
29 73A.12, interested objectors ~~in any municipality~~ equal in number  
30 to one percent of those voting for the office of president of  
31 the United States or governor, as the case may be, at the last  
32 general election ~~in said municipality, but in no event less than~~  
33 ~~twenty-five,~~ may file a petition in the office of the clerk  
34 ~~or secretary of the municipality~~ state fair board setting forth  
35 their objections thereto.

1     Sec. 107. Section 73A.14, Code 2026, is amended to read as  
2 follows:

3     **73A.14 Notice of hearing.**

4     Upon the filing of ~~any such~~ a petition under section 73A.13,  
5 ~~the clerk or secretary of such municipality~~ the state fair  
6 board shall immediately certify a copy thereof, together with  
7 such other data as may be necessary in order to present the  
8 questions involved, to the appeal board, and upon receipt of such  
9 certificate, petition, and information, ~~it~~ the appeal board shall  
10 fix a time ~~and place~~ for the hearing of such matter, which shall  
11 be not less than ten nor more than thirty days thereafter. Said  
12 hearing shall be held in the ~~municipality in which it is proposed~~  
13 ~~to issue such bonds or other evidence of indebtedness, or in some~~  
14 ~~other nearby convenient place fixed by the appeal board~~ seat of  
15 government. Notice of such hearing shall be given by certified  
16 mail to the ~~executive officer of the municipality~~ secretary of  
17 the state fair board and to the five persons whose names first  
18 appear on the petition at least ten days before the date of such  
19 hearing.

20     Sec. 108. Section 73A.15, Code 2026, is amended to read as  
21 follows:

22     **73A.15 Decision.**

23     1. The appeal board shall determine the matters involved in  
24 ~~such an~~ appeal brought pursuant to section 73A.13. ~~Its~~ The  
25 appeal board's decision shall be certified to the ~~executive~~  
26 ~~officer of the municipality affected~~ secretary of the state fair  
27 board. Judicial review of the action of the appeal board may be  
28 sought in accordance with the terms of the Iowa administrative  
29 procedure Act, chapter 17A.

30     2. In case there is no appeal, the state fair board ~~of the~~  
31 ~~municipality affected~~ may issue such bonds ~~or other evidence of~~  
32 ~~indebtedness~~, if legally authorized so to do, in accordance with  
33 the proposition published, but in no greater amount.

34     3. In case of an appeal, the ~~municipality~~ state fair board  
35 may issue such bonds ~~or other evidence of indebtedness~~ in

1 accordance with the decision of the appeal board.

2 Sec. 109. Section 73A.16, Code 2026, is amended to read as  
3 follows:

4 **73A.16 Bonds and taxes void.**

5 Any bonds ~~or other evidence of indebtedness~~ issued contrary  
6 to the provisions of this subchapter, ~~and any tax levied or~~  
7 ~~attempted to be levied for the payment of any such bonds or~~  
8 ~~interest thereon,~~ shall be null and void.

9 Sec. 110. Section 73A.17, Code 2026, is amended to read as  
10 follows:

11 **73A.17 Unpaid revenue bonds — effect.**

12 It shall be lawful for ~~any municipality~~ the state fair board  
13 to issue revenue bonds, the principal and interest of which are  
14 to be paid solely from revenue derived from the operations of  
15 the project for which such bonds are issued, notwithstanding that  
16 there are other revenue bonds remaining unpaid ~~which~~ that have  
17 not matured, provided payment of principal and interest of such  
18 other revenue bonds is not impaired thereby.

19 Sec. 111. Section 73A.18, Code 2026, is amended to read as  
20 follows:

21 **73A.18 When bids required — advertisement — deposit.**

22 When the estimated total cost of construction, erection,  
23 demolition, alteration, or repair of a public improvement  
24 exceeds the competitive bid threshold in section 26.3, or as  
25 established in section 314.1B, the ~~municipality~~ state fair board  
26 shall advertise for bids on the proposed improvement by two  
27 publications in a newspaper published in ~~the Polk county in which~~  
28 ~~the work is to be done.~~ The first advertisement for bids shall  
29 be not less than fifteen days prior to the date set for receiving  
30 bids. The ~~municipality~~ state fair board shall let the work  
31 to the lowest responsible bidder submitting a sealed proposal.  
32 However, if in the judgment of the ~~municipality~~ state fair board  
33 bids received are not acceptable, all bids may be rejected and  
34 new bids requested. A bid shall be accompanied, in a separate  
35 envelope, by a deposit of money or a certified check or credit

1 union certified share draft in an amount to be named in the  
2 advertisement for bids as security that the bidder will enter  
3 into a contract for ~~the doing of~~ the work. The municipality  
4 state fair board shall fix the bid security in an amount equal  
5 to at least five percent, but not more than ten percent of the  
6 estimated total cost of the work. The checks, share drafts, or  
7 deposits of money of the unsuccessful bidders shall be returned  
8 as soon as the successful bidder is determined, and the check,  
9 share draft, or deposit of money of the successful bidder shall  
10 be returned upon execution of the contract documents.

11 Sec. 112. Section 73A.19, Code 2026, is amended to read as  
12 follows:

13 **73A.19 Sale of municipal bonds without hearing or contract.**

14 Any other law to the contrary notwithstanding, any  
15 ~~municipality~~ the state fair board may authorize, sell, issue  
16 and deliver its bonds without regard to whether or not notice  
17 and hearing on the plans, specifications, and form of contract  
18 for the public improvement to be paid for in whole or in part  
19 from the proceeds of said bonds has theretofore been given, and  
20 without regard to whether or not any contract has theretofore  
21 been awarded for the construction of said improvement. ~~The~~  
22 ~~foregoing provision shall not apply to bonds which are payable~~  
23 ~~solely from special assessment levied against benefited property.~~

24 Sec. 113. Section 75.1, subsection 1, Code 2026, is amended  
25 to read as follows:

26 1. When a proposition to authorize an issuance of ~~bonds a~~  
27 bond by a county, ~~township,~~ school corporation, city, or ~~by~~ any  
28 local board or commission, is submitted to the electors, such  
29 proposition shall not be deemed carried or adopted, anything in  
30 the statutes to the contrary notwithstanding, unless the vote in  
31 favor of such authorization is equal to at least sixty percent  
32 of the total vote cast for and against said proposition at said  
33 election. All elections on such proposition shall be held on the  
34 date specified in section 39.2, subsection 4, paragraph "d".

35 Sec. 114. Section 92.24, subsection 1, paragraph a,

1 unnumbered paragraph 1, Code 2026, is amended to read as follows:

2 "Business" means any city, or county, ~~or township~~, including  
3 but not limited to a fire department or law enforcement  
4 office or department, public university, municipal university,  
5 community college, technical college or not-for-profit private  
6 postsecondary educational institution, corporation, association,  
7 partnership, proprietorship, limited liability company, limited  
8 partnership, limited liability partnership, organization, or  
9 other legal entity, whether for-profit or not-for-profit, that  
10 does all of the following:

11 Sec. 115. Section 97B.1A, subsection 8, paragraph a,  
12 subparagraph (1), Code 2026, is amended to read as follows:

13 (1) Elective officials in positions for which the  
14 compensation is on a fee basis, elective officials of school  
15 districts, ~~elective officials of townships~~, and elective  
16 officials of other political subdivisions who are in part-time  
17 positions. An elective official covered under this section  
18 may terminate membership under this chapter by informing the  
19 system in writing of the expiration of the member's term of  
20 office or by informing the system of the member's intent to  
21 terminate membership for employment as an elective official and  
22 establishing that the member has a bona fide termination of  
23 employment from all employment covered under this chapter other  
24 than as an elective official and that the member has filed a  
25 completed application for benefits form with the system. A  
26 county attorney is an employee for purposes of this chapter  
27 whether that county attorney is employed on a full-time or  
28 part-time basis.

29 Sec. 116. Section 97C.2, subsection 1, Code 2026, is amended  
30 to read as follows:

31 1. The term "employee" includes elective and appointive  
32 officials of the state or any political subdivision thereof,  
33 except elective officials in positions, ~~the compensation for~~  
34 which is on a fee basis, elective officials of school districts,  
35 ~~elective officials of townships~~, and elective officials of other

1 political subdivisions who are in part-time positions. However,  
2 a member of a county board of supervisors or a county attorney  
3 shall not be deemed to be an elective official in a part-time  
4 position, but every member of a county board of supervisors and  
5 every county attorney shall be deemed to be an employee under  
6 this chapter and is eligible to receive the benefits provided by  
7 this chapter to which the member may be entitled as an employee.

8 Sec. 117. Section 99A.1, subsection 7, Code 2026, is amended  
9 to read as follows:

10 7. "Municipality" means any county, city, or village, ~~or~~  
11 ~~township~~.

12 Sec. 118. Section 142D.2, subsection 15, Code 2026, is  
13 amended to read as follows:

14 15. "Political subdivision" means a city, county, ~~township,~~  
15 or school district.

16 Sec. 119. Section 145A.2, subsection 5, Code 2026, is amended  
17 to read as follows:

18 5. "Political subdivision" means any county, ~~township,~~ school  
19 district, or city.

20 Sec. 120. Section 161E.14, subsection 2, Code 2026, is  
21 amended to read as follows:

22 2. The county auditor shall certify to the executive council  
23 of the state the amounts allocated to each school district in  
24 the previous year, on January 2 of each year. The remaining ten  
25 percent of a payment received by the county treasurer from the  
26 federal government, or as much thereof as is deemed necessary by  
27 the board of supervisors, shall be allocated to the local fire  
28 departments of the unincorporated villages, ~~townships,~~ and cities  
29 of the county ~~which~~ that are principally affected by the federal  
30 flood control project involved, to be paid and prorated among  
31 them as determined by the board of supervisors. If the funds  
32 prorated to local fire departments in a county are less than ten  
33 percent of the total county share of such federal payments for a  
34 year, the amount ~~which~~ that exceeds the prorations shall revert  
35 back to and be divided equally between the secondary road fund

1 and the local school district fund.

2 Sec. 121. Section 172A.3, subsection 1, Code 2026, is amended  
3 to read as follows:

4 1. Application for a license as a dealer or broker or as  
5 an agent shall be made in writing to the department. The  
6 application shall state the nature of the business, the municipal  
7 corporation, township, and county, the post office address at  
8 which the business is to be conducted, and such additional  
9 information as the department may prescribe.

10 Sec. 122. Section 172D.1, subsection 15, Code 2026, is  
11 amended to read as follows:

12 15. "Zoning requirement" means a regulation or ordinance,  
13 ~~which that~~ has been adopted by a city, county, ~~township,~~ school  
14 district, or any special-purpose district or authority, and ~~which~~  
15 ~~that~~ materially affects the operation of a feedlot. Nothing in  
16 this chapter shall be deemed to empower any agency described in  
17 this subsection to make any regulation or ordinance.

18 Sec. 123. Section 199.1, subsection 12, paragraph b, Code  
19 2026, is amended to read as follows:

20 b. "Local governmental entity" includes but is not limited  
21 to a county, special district, ~~township,~~ or city as provided in  
22 Title IX of this Code.

23 Sec. 124. Section 231.4, subsection 1, paragraph s, Code  
24 2026, is amended to read as follows:

25 s. "Unit of general purpose local government" means the  
26 governing body of a city, county, ~~township,~~ metropolitan area,  
27 or region within the state that has a population of one hundred  
28 thousand or more, that is recognized for areawide planning, and  
29 that functions as a political subdivision of the state whose  
30 authority is general and not limited to only one function or  
31 combination of related functions, or a tribal organization.

32 Sec. 125. Section 252.24, subsection 2, Code 2026, is amended  
33 to read as follows:

34 2. When assistance is furnished by any governmental agency of  
35 the county, ~~township,~~ or city, the assistance shall be deemed

1 to have been furnished by the county in which the agency is  
2 located and the agency furnishing the assistance shall certify  
3 the correctness of the costs of the assistance to the board of  
4 supervisors of that county and that county shall collect from  
5 the person's county of residence. The amounts collected by the  
6 county where the agency is located shall be paid to the agency  
7 furnishing the assistance. This statute applies to services and  
8 supplies furnished as provided in section 139A.18.

9 Sec. 126. Section 257.11, subsection 5, paragraph a,  
10 subparagraph (2), subparagraph division (b), Code 2026, is  
11 amended to read as follows:

12 (b) "Political subdivision" means a city, ~~township~~, county,  
13 school corporation, merged area, area education agency,  
14 institution governed by the state board of regents, or any other  
15 governmental subdivision.

16 Sec. 127. Section 257B.4, Code 2026, is amended to read as  
17 follows:

18 **257B.4 Division and appraisalment.**

19 The board of supervisors ~~may~~ shall, as preliminary to a sale,  
20 ~~authorize the trustees of a township~~, where the sixteenth section  
21 or land selected in lieu of the sixteenth section has not been  
22 sold, ~~to~~ lay out the section into tracts as in ~~their~~ its judgment  
23 will be for the best interests of the permanent school fund,  
24 conforming, as far as the interests of the fund will permit, to  
25 the legal subdivisions of the United States surveys, and appraise  
26 each tract at what ~~they believe~~ it believes to be ~~its~~ the tract's  
27 true value, and ~~certify to the board~~ prepare a report of such  
28 divisions and appraisements made by ~~them~~ it. The division and  
29 appraisalment shall be approved or disapproved by the board at  
30 its first meeting after the report, and in case it disapproves,  
31 it may at once order another division and appraisalment. If  
32 the board of supervisors approves, the county auditor shall make  
33 and keep a record of the division, appraisalment, and approval;  
34 but school lands shall not be sold for less than the appraised  
35 value per acre, except as provided. A member of the board of

1 supervisors, the county auditor, ~~township trustee,~~ or a person  
2 who was engaged in the division and appraisal of the land,  
3 shall not be directly or indirectly interested in the purchase  
4 of the land; and any sale made, ~~where~~ when the parties have an  
5 interest in the land, shall be void.

6 Sec. 128. Section 257B.6, Code 2026, is amended to read as  
7 follows:

8 **257B.6 Sale without appraisalment.**

9 When the county board of supervisors has once offered for  
10 sale school lands held under section 257B.1A in compliance with  
11 the requirements of this chapter, and ~~they~~ those lands remain  
12 unsold, and ~~it~~ the board is unable to obtain the appraised value  
13 of the lands and, in the opinion of the board, it is for the  
14 best interests of the permanent school fund that the lands be  
15 sold for a less price, ~~it~~ the board may instruct the auditor  
16 to transmit to the secretary of state a certified copy of its  
17 proceedings in relation to the order of sale of the land and  
18 subsequent proceedings in relation to the sale, ~~including the~~  
19 ~~action of the township trustees,~~ and the price per acre at which  
20 the land had been appraised. The secretary of state shall submit  
21 the transcript of the proceedings to the executive council; and  
22 if ~~it~~ the executive council approves of a sale at a less sum, ~~it~~  
23 the executive council shall certify the approval to the auditor  
24 of the county from which the transcript came. The certificate  
25 shall be recorded in the minute book of the board of supervisors,  
26 and the land may again be offered and sold to the highest bidder  
27 without again being appraised, after notice given as in case of  
28 sales in the first instance.

29 Sec. 129. Section 257B.7, Code 2026, is amended to read as  
30 follows:

31 **257B.7 Sale on credit — taxation — waste.**

32 When lands are sold upon a partial credit, the contract  
33 therefor shall be at once reduced to writing, signed by the  
34 proper parties, recorded in the county where the land is  
35 situated, and immediately thereafter filed in the office of the

1 county auditor. Any purchaser or the purchaser's assigns may at  
2 any time pay the full amount for lands with accrued interest,  
3 and receive from the county auditor a certificate of purchase,  
4 which shall be at once transmitted to the secretary of state  
5 and will entitle the holder to a patent for the lands, to be  
6 issued by the secretary of state and the governor. All school  
7 lands sold in pursuance of law shall be subject to taxation from  
8 and after the execution and delivery of a contract of purchase.  
9 All sales made, ~~where~~ when the full price is not paid, shall  
10 be subject to the law relative to the prevention or punishment  
11 of waste, and in all such cases the ~~township trustees in each~~  
12 ~~township~~ are board of supervisors is charged with the duty of  
13 preventing the commission of waste upon any school lands lying  
14 in ~~their township~~ the county, and, if attempted, ~~they~~ the board  
15 shall apply by petition for an injunction to stay the same,  
16 and if granted the writ shall issue without bond, and the court  
17 issuing ~~it~~ the writ may make such order in the premises as shall  
18 be equitable and best calculated to prevent threatened injury,  
19 and may adjudge damages for any injury done, the costs to abide  
20 the event of the action, and the damages adjudged shall be paid  
21 to the county treasurer and the county treasurer shall forthwith  
22 pay the same to the state treasurer, which shall become a part of  
23 the permanent school fund.

24 Sec. 130. Section 257B.20, subsection 2, Code 2026, is  
25 amended to read as follows:

26 2. In bonds, or other evidences of indebtedness of the state  
27 of Iowa, or of any school district, county, ~~township~~, city, or  
28 other political subdivision of the state of Iowa ~~which~~ that are  
29 issued pursuant to law.

30 Sec. 131. Section 261A.4, subsection 11, Code 2026, is  
31 amended to read as follows:

32 11. "Governmental agency" means the state or a state  
33 department, division, commission, institution, or authority,  
34 an agency, city, county, ~~township~~, school district, and any  
35 other political subdivision or special district in this state

1 established pursuant to law, and, except ~~where~~ when otherwise  
2 indicated, ~~also means~~ the United States or a department,  
3 division, or agency of the United States, and an agency,  
4 commission, or authority established pursuant to an interstate  
5 compact or agreement.

6 Sec. 132. Section 297.22, subsection 2, paragraph a, Code  
7 2026, is amended to read as follows:

8 a. The board of directors of a school district may sell,  
9 lease, exchange, give, ~~or~~ grant, ~~and~~ or accept any interest in  
10 real property to, with, or from a county, municipal corporation,  
11 school district, ~~township~~, or area education agency if the real  
12 property is within the jurisdiction of both the grantor and  
13 grantee.

14 Sec. 133. Section 298.7, subsection 1, Code 2026, is amended  
15 to read as follows:

16 1. The board of directors of a school corporation in which  
17 there is no free public library may contract with a free public  
18 library for the free use of the library by the residents of  
19 the school district, and pay the library the amount agreed upon  
20 for the use of the library as provided by law. During the  
21 existence of the contract, the board shall certify annually a  
22 tax sufficient to pay the library the consideration agreed upon,  
23 not exceeding twenty cents per thousand dollars of assessed value  
24 of the taxable property of the district. During the existence  
25 of the contract, the school corporation is relieved from the  
26 requirement that the school treasurer withhold funds for library  
27 purposes. ~~This section does not apply in townships where a~~  
28 ~~contract for other library facilities is in existence.~~

29 Sec. 134. Section 327G.8, Code 2026, is amended to read as  
30 follows:

31 **327G.8 Laws and local regulations not applicable.**

32 No law of the state or any local or police regulations of any  
33 county, ~~township~~ or city, relating to the restraint of domestic  
34 animals, ~~or in relation~~ relating to the fences of farmers or  
35 landowners, shall be applicable to railway rights-of-way, unless

1 specifically so stated in such law and regulation.

2 Sec. 135. Section 327G.18, Code 2026, is amended to read as  
3 follows:

4 **327G.18 Railroad corporation to hold in trust.**

5 Any portion of the expense of making such crossing changes  
6 and alterations borne by any municipal corporation or ~~township~~  
7 county, the state, or any person, shall forever be held in trust  
8 by such railroad corporation or its successors, and no part of  
9 such funds shall constitute any part of the value of its property  
10 on which it is entitled to receive a return.

11 Sec. 136. Section 331.238, subsection 2, paragraph a,  
12 subparagraph (8), Code 2026, is amended by striking the  
13 subparagraph.

14 Sec. 137. Section 331.248, subsection 4, paragraph a,  
15 subparagraph (5), Code 2026, is amended by striking the  
16 subparagraph.

17 Sec. 138. Section 331.260, subsection 1, Code 2026, is  
18 amended to read as follows:

19 1. A county and one or more cities ~~or townships~~ within the  
20 county, a contiguous county, and or a city ~~or a township~~ within  
21 a contiguous county may unite to establish an alternative form  
22 of local government for the purpose of making more efficient  
23 use of their resources by providing for the delivery of regional  
24 services.

25 Sec. 139. Section 331.322, subsection 14, Code 2026, is  
26 amended by striking the subsection.

27 Sec. 140. Section 331.324, subsection 1, paragraph o, Code  
28 2026, is amended to read as follows:

29 o. Fix the compensation for services of county and ~~township~~  
30 officers and employees if not otherwise fixed by state law.

31 Sec. 141. Section 331.502, subsection 5, Code 2026, is  
32 amended to read as follows:

33 5. Have custody of the official bonds of county and ~~township~~  
34 officers as provided in section 64.23.

35 Sec. 142. Section 331.502, subsection 24, Code 2026, is

1 amended by striking the subsection.

2 Sec. 143. Section 331.505, subsection 6, Code 2026, is  
3 amended to read as follows:

4 6. Record the orders of suspension and temporary appointment  
5 of county ~~and township~~ officers as provided in section 66.19.

6 Sec. 144. Section 331.512, subsection 1, paragraph i, Code  
7 2026, is amended by striking the paragraph.

8 Sec. 145. Section 331.756, subsection 7, Code 2026, is  
9 amended to read as follows:

10 7. Give advice or a written opinion, without compensation, to  
11 the board and other county officers ~~and to township officers~~,  
12 when requested by an officer, upon any matters in which the  
13 state, or county, ~~or township~~ is interested, or relating to the  
14 duty of the officer in any matters in which the state, or county,  
15 ~~or township~~ may have an interest, but the county attorney shall  
16 not appear before the board at a hearing in which the state or  
17 county is not interested.

18 Sec. 146. Section 331.756, subsection 54, Code 2026, is  
19 amended by striking the subsection.

20 Sec. 147. Section 331.901, subsection 5, Code 2026, is  
21 amended to read as follows:

22 5. A county ~~or township~~ officer or employee shall not  
23 appropriate, give, or loan public funds to or in favor of  
24 an institution, school, association, or object that is under  
25 ecclesiastical or sectarian management or control unless the  
26 public funds are to be utilized for a project or program  
27 that benefits the public and does not require any religious  
28 or sectarian services, educational programs, or participation  
29 requirements.

30 Sec. 148. Section 336.18, subsection 1, Code 2026, is amended  
31 to read as follows:

32 1. A school corporation, ~~township~~, or library district may  
33 contract for the use by its residents of a city library. A  
34 contract by a county shall supersede all contracts by ~~townships~~  
35 ~~or~~ school corporations within the county outside of cities.

1 Sec. 149. Section 336.18, subsection 3, Code 2026, is amended  
2 by striking the subsection.

3 Sec. 150. Section 336.19, subsection 1, Code 2026, is amended  
4 to read as follows:

5 1. *Contracting.* The board of library trustees may contract  
6 with any other board of trustees of a free public library  
7 or any other city, school corporation, institution of higher  
8 learning, ~~township~~, or county, or with the trustees of any county  
9 library district for the use of the library by their respective  
10 residents.

11 Sec. 151. Section 349.16, subsection 4, Code 2026, is amended  
12 by striking the subsection.

13 Sec. 152. Section 357A.22A, subsection 2, Code 2026, is  
14 amended to read as follows:

15 2. A rural water district or rural water association  
16 incorporated under this chapter or chapter 504 ~~which~~ that  
17 provides water service to cities, benefited fire districts, or  
18 ~~townships~~ unincorporated areas of counties shall not be liable  
19 for a claim against the district or association for failure to  
20 provide or maintain fire hydrants, facilities, or an adequate  
21 supply of water or water pressure for fire protection purposes  
22 if the purpose of the hydrants, facilities, or water used is not  
23 for fire protection.

24 Sec. 153. Section 359.4, Code 2026, is amended to read as  
25 follows:

26 **359.4 Record.**

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

31 Sec. 154. Section 368.7, subsection 1, paragraph b,  
32 subparagraph (1), Code 2026, is amended to read as follows:

33 (1) Prior to notification in paragraph "c", the annexing city  
34 shall provide written notice to the board of supervisors ~~and~~  
35 ~~township trustees~~ of each county ~~and township~~ that contains all

1 or a portion of the territory to be annexed. The written notice  
2 shall include the same information required in paragraph "c" and  
3 shall set a time for a consultation on the proposed annexation  
4 between the annexing city and each county ~~and township~~ that  
5 contains all or a portion of the territory to be annexed. The  
6 consultation shall be held at least fourteen business days before  
7 the applications in paragraph "c" are mailed. The governing body  
8 of each such county ~~and township~~ may designate one of its members  
9 to attend the consultation. Each such county ~~and township~~ may  
10 make written recommendations for modification to the proposed  
11 annexation no later than seven business days following the date  
12 of the consultation.

13 Sec. 155. Section 403A.2, subsection 17, Code 2026, is  
14 amended to read as follows:

15 17. "State public body" means any city, county, ~~township,~~  
16 municipal corporation, commission, district, or other subdivision  
17 or public body of the state.

18 Sec. 156. Section 410.3, Code 2026, is amended to read as  
19 follows:

20 **410.3 Investment of surplus.**

21 The boards shall have power to invest any surplus left in  
22 such funds, respectively, at the end of the fiscal year, but  
23 no part of the funds realized from any tax levy shall be used  
24 for any purpose other than the payment of pensions. Investments  
25 shall be in interest-bearing bonds, notes, certificates, or  
26 other evidences of indebtedness ~~which~~ that are obligations of  
27 or guaranteed by the United States, or in interest-bearing bonds  
28 of the state of Iowa, of any county, ~~township,~~ or municipal  
29 corporation of the state of Iowa. All such securities shall  
30 be deposited with the treasurer of the boards of trustees for  
31 safekeeping.

32 Sec. 157. Section 421.17, subsection 6, paragraph a, Code  
33 2026, is amended to read as follows:

34 a. To require city, ~~township,~~ school districts, county,  
35 state, or other public officers to report information as to the

1 assessment of property and collection of taxes and such other  
2 information as may be needful or desirable in the work of the  
3 department in such form and upon such blanks as the director may  
4 prescribe.

5 Sec. 158. Section 421.17, subsection 10, unnumbered paragraph  
6 1, Code 2026, is amended to read as follows:

7 To require any board of review at any time after its  
8 adjournment to reconvene and to make such orders as the director  
9 shall determine are just and necessary; to direct and order  
10 any board of review to raise or lower the valuation of the  
11 property, real or personal, in any ~~township~~, city, county, or  
12 taxing district, to order and direct any board of review to raise  
13 or lower the valuation of any class or classes of property in any  
14 ~~township~~, city, county, or taxing district, and generally to make  
15 any order or direction to any board of review as to the valuation  
16 of any property, or any class of property, in any ~~township~~, city,  
17 county, or taxing district, which in the judgment of the director  
18 may seem just and necessary, to the end that all property shall  
19 be valued and assessed in the manner and according to the real  
20 intent of the law. For the purpose of this subsection, the words  
21 "taxing district" include drainage districts and levee districts.

22 Sec. 159. Section 422.12, subsection 1, paragraph g,  
23 subparagraph (1), Code 2026, is amended to read as follows:

24 (1) The individual is an active member of an organized  
25 volunteer fire department in this state or is performing services  
26 as a volunteer fire fighter for a municipality, ~~township~~, or  
27 benefited fire district at the request of the chief or other  
28 person in command of the fire department of the municipality,  
29 ~~township~~, or benefited fire district, or of any other officer  
30 of the municipality, ~~township~~, or benefited fire district having  
31 authority to demand such service. A person performing such  
32 services shall not be classified as a casual employee.

33 Sec. 160. Section 423.14A, subsection 3, paragraph g,  
34 subparagraph (1), Code 2026, is amended to read as follows:

35 (1) Any person that enters into a contract or agreement with

1 a governmental entity, including but not limited to contracts for  
2 the provision of financial assistance or incentives such as a tax  
3 credit, forgivable loan, grant, tax rebate, or any other thing of  
4 value. For purposes of this subparagraph, "governmental entity"  
5 means any unit of government in the executive, legislative,  
6 or judicial branch, or any political subdivision of the state,  
7 including but not limited to a city, county, ~~township~~, or school  
8 district.

9 Sec. 161. Section 427.1, subsection 2, Code 2026, is amended  
10 to read as follows:

11 2. *Municipal and military property.* The property of a  
12 county, ~~township~~, city, school corporation, levee district,  
13 drainage district, district organized under chapter 357E, or the  
14 Iowa national guard, when devoted to public use and not held  
15 for pecuniary profit, except property of a municipally owned  
16 electric utility held under joint ownership and property of an  
17 electric power facility financed under chapter 28F or 476A that  
18 shall be subject to taxation under chapter 437A and facilities  
19 of a municipal utility that are used for the provision of local  
20 exchange services pursuant to chapter 476, but only to the extent  
21 such facilities are used to provide such services. The exemption  
22 for property owned by a city or county also applies to property  
23 ~~which~~ that is operated by a city or county as a library, art  
24 gallery or museum, conservatory, botanical garden or display,  
25 observatory or science museum, or as a location for holding  
26 athletic contests, sports or entertainment events, expositions,  
27 meetings, or conventions, or leased from the city or county for  
28 any such purposes, or leased from the city or county by the  
29 Iowa national guard or by a federal agency for the benefit of  
30 the Iowa national guard when devoted for public use and not for  
31 pecuniary profit. Food and beverages may be served at the events  
32 or locations without affecting the exemptions, provided the city  
33 has approved the serving of food and beverages on the property  
34 if the property is owned by the city or the county has approved  
35 the serving of food and beverages on the property if the property

1 is owned by the county. The exemption for property owned by a  
2 city or county also applies to property ~~which~~ that is located  
3 at an airport and leased to a fixed base operator providing  
4 aeronautical services to the public.

5 Sec. 162. Section 434.22, Code 2026, is amended to read as  
6 follows:

7 **434.22 Levy and collection of tax.**

8 At the first meeting of the board of supervisors held after  
9 the statement of the department of revenue under section 434.17  
10 is received by the county auditor, the board shall cause the  
11 same to be entered on its minute book, and make and enter in the  
12 minute book an order stating the length of the main track and  
13 the assessed value of each railway lying in each city, township,  
14 or lesser taxing district in its county, through or into which  
15 the railway extends, as fixed by the department of revenue, which  
16 shall constitute the taxable value of the property for taxing  
17 purposes; and the taxes on the property, when collected by the  
18 county treasurer, shall be disposed of as other taxes. The  
19 county auditor shall transmit a copy of the order to the council  
20 ~~or trustees~~ of the city or ~~township~~ board of supervisors.

21 Sec. 163. Section 434.23, Code 2026, is amended to read as  
22 follows:

23 **434.23 Rates — purposes.**

24 All such railway property shall be taxable upon said  
25 assessment at the same rates, by the same officers, and for the  
26 same purpose as the property of individuals within such counties,  
27 cities, ~~townships~~, and lesser taxing districts.

28 Sec. 164. Section 437.10, Code 2026, is amended to read as  
29 follows:

30 **437.10 Levy and collection of tax.**

31 At the first meeting of the board of supervisors held after  
32 the statements of the department of revenue under section 437.9  
33 are received by the county auditor, the board shall cause such  
34 ~~statement~~ statements to be entered in its minute book and make  
35 and enter in the minute book an order stating the length of the

1 lines and the assessed value of the property of each of the  
2 companies situated in each township or lesser taxing district  
3 in each county outside cities, as fixed by the department of  
4 revenue, which shall constitute the taxable value of the property  
5 for taxing purposes. The county auditor shall transmit a copy of  
6 the order to the ~~trustees of each township~~ board of supervisors  
7 and to the proper taxing boards in lesser taxing districts into  
8 which the line or lines of the company extend in the county.  
9 The taxes on the property when collected by the county treasurer  
10 shall be disposed of as other taxes on real estate.

11 Sec. 165. Section 437.11, Code 2026, is amended to read as  
12 follows:

13 **437.11 Rate — purposes.**

14 Such portions of the transmission line or lines within the  
15 state referred to in section 437.2, as are located outside  
16 cities, shall be taxable upon said assessment provided for by  
17 sections 437.6 through 437.9 at the same rate, by the same  
18 officers and for the same purposes as property of individuals  
19 within such counties, ~~townships,~~ or lesser taxing districts,  
20 outside cities, and the county treasurer shall collect said taxes  
21 at the same time and in the same manner as other taxes, and the  
22 same penalties shall be due and collectible as for the nonpayment  
23 of individual taxes.

24 Sec. 166. Section 438.15, Code 2026, is amended to read as  
25 follows:

26 **438.15 Levy and collection of tax.**

27 At the first meeting of the board of supervisors held after  
28 the statement of the department of revenue under section 438.14  
29 is received by the county auditor, the board shall cause the  
30 same to be entered on its minute book, and make and enter in  
31 the minute book an order describing and stating the assessed  
32 value of each pipeline lying in each city, township, or lesser  
33 taxing district in its county, through or into which the  
34 pipeline extends, as fixed by the department of revenue, which  
35 shall constitute the assessed value of the property for taxing

1 purposes; and the taxes on the property, when collected by the  
2 county treasurer, shall be disposed of as other taxes. The  
3 county auditor shall transmit a copy of the order to the council  
4 of the city, ~~or the trustees of the township, as the case may be~~  
5 and the board of supervisors.

6 Sec. 167. Section 438.16, Code 2026, is amended to read as  
7 follows:

8 **438.16 Taxation procedure.**

9 All such pipeline property shall be taxable upon said  
10 assessment at the same rates, by the same officers, and for the  
11 same purpose as the property of individuals within such counties,  
12 cities, ~~townships~~ and lesser taxing districts.

13 Sec. 168. Section 441.42, Code 2026, is amended to read as  
14 follows:

15 **441.42 Appeal on behalf of public.**

16 1. Any officer of a county, city, ~~township~~, drainage  
17 district, levee district, or school district interested or a  
18 taxpayer thereof may in like manner make complaint before said  
19 board of review in respect to the assessment of any property  
20 in the ~~township~~ unincorporated area of the county, drainage  
21 district, levee district, or city and an appeal from the action  
22 of the board of review in fixing the amount of assessment on any  
23 property concerning which such complaint is made, may be taken by  
24 any of such aforementioned officers.

25 2. Such appeal is in addition to the appeal allowed to the  
26 person whose property is assessed and shall be taken in the name  
27 of the county, city, ~~township~~, drainage district, levee district,  
28 or school district interested, and tried in the same manner,  
29 except that the notice of appeal shall also be served upon the  
30 owner of the property concerning which the complaint is made and  
31 affected thereby or person required to return said property for  
32 assessment.

33 Sec. 169. Section 443.1, Code 2026, is amended to read as  
34 follows:

35 **443.1 Consolidated tax.**

1 All taxes ~~which~~ that are uniform throughout any ~~township~~  
2 ~~or~~ school district shall be formed into a single tax and  
3 entered upon the tax list in a single column, to be known as  
4 a consolidated tax, and each receipt shall show the percentage  
5 levied for each separate fund.

6 Sec. 170. Section 444.1, Code 2026, is amended to read as  
7 follows:

8 **444.1 Basis for amount of tax.**

9 In all taxing districts in the state, including ~~townships,~~  
10 school districts, cities, and counties, when by law then existing  
11 the people are authorized to determine by vote, or officers are  
12 authorized to estimate or determine, a rate of taxation required  
13 for any public purpose, such rate shall in all cases be estimated  
14 and based upon the adjusted taxable valuation of such taxing  
15 district for the preceding calendar year.

16 Sec. 171. Section 444.2, Code 2026, is amended to read as  
17 follows:

18 **444.2 Amounts certified in dollars.**

19 When an authorized tax rate within a taxing district,  
20 including ~~townships,~~ school districts, cities, and counties, has  
21 been thus determined as provided by law, the officer or officers  
22 charged with the duty of certifying the authorized rate to the  
23 county auditor or board of supervisors shall, before certifying  
24 the rate, compute upon the adjusted taxable valuation of the  
25 taxing district for the preceding fiscal year, the amount of tax  
26 the rate will raise, stated in dollars, and shall certify the  
27 computed amount in dollars and not by rate, to the county auditor  
28 and board of supervisors.

29 Sec. 172. Section 455B.131, subsection 10, Code 2026, is  
30 amended to read as follows:

31 10. "Political subdivision" means any municipality, ~~township,~~  
32 ~~or~~ county, ~~or~~ district, or authority, or any portion, or  
33 combination of two or more thereof.

34 Sec. 173. Section 455B.381, subsection 8, Code 2026, is  
35 amended to read as follows:

1 8. "Political subdivision" means any municipality, ~~township,~~  
2 ~~or~~ county, ~~or~~ district, or authority, or any portion, or  
3 combination of two or more thereof, including but not limited  
4 to any emergency services and emergency management agency  
5 established pursuant to chapter 28E or 29C, and any municipal  
6 fire departments and ambulance services and agents thereof.

7 Sec. 174. Section 468.221, subsection 2, paragraph b, Code  
8 2026, is amended to read as follows:

9 b. If the written communication is to be delivered to a  
10 local government, it may be delivered to the governing body of  
11 the local government. The written communication may also be  
12 delivered to a person designated by the governing body. As used  
13 in this section, "local government" includes a county, or a city,  
14 ~~township,~~ or any special purpose district or authority.

15 Sec. 175. Section 476.44, subsection 1, unnumbered paragraph  
16 1, Code 2026, is amended to read as follows:

17 The commission shall not require an electric utility to  
18 purchase or wheel electricity from an alternate energy production  
19 facility or small hydro facility unless the facility is owned  
20 or operated by an individual, firm, partnership, corporation,  
21 company, association, joint stock association, city, ~~town,~~ or  
22 county that meets both of the following:

23 Sec. 176. Section 476.48, subsection 1, paragraph c, Code  
24 2026, is amended to read as follows:

25 c. "Small wind innovation zone" means a political subdivision  
26 of this state, including but not limited to a city, county,  
27 ~~township,~~ school district, community college, area education  
28 agency, institution under the control of the state board of  
29 regents, or any other local commission, association, or tribal  
30 council ~~which~~ that adopts, or is encompassed within a local  
31 government ~~which~~ that adopts, the model ordinance as provided in  
32 subsection 3.

33 Sec. 177. Section 480A.2, subsection 1, Code 2026, is amended  
34 to read as follows:

35 1. "Local government" means a county, city, ~~township,~~ or

1 school district, or any special-purpose district or authority.

2 Sec. 178. Section 520.1, Code 2026, is amended to read as  
3 follows:

4 **520.1 Authorization.**

5 Individuals, partnerships, and corporations, and cities,  
6 counties, ~~townships,~~ school districts, and any other units  
7 of local government of this state, designated as subscribers  
8 under this chapter, are authorized to exchange reciprocal or  
9 interinsurance contracts with each other, and with individuals,  
10 partnerships, and corporations of other states, territories,  
11 districts, and countries, providing insurance among themselves  
12 for any loss ~~which~~ that may be insured against under the law,  
13 except life insurance.

14 Sec. 179. Section 565.6, Code 2026, is amended to read as  
15 follows:

16 **565.6 Gifts to governmental bodies.**

17 ~~Civil townships wholly outside of any city, and school~~ School  
18 corporations, are authorized to take and hold property, real and  
19 personal, by gift and bequest and to administer the property  
20 through the proper officer in pursuance of the terms of the  
21 gift or bequest. Title shall not pass unless accepted by the  
22 governing board of the corporation ~~or township~~. Conditions  
23 attached to the gifts or bequests become binding upon the  
24 corporation ~~or township~~ upon acceptance.

25 Sec. 180. Section 636.23, subsection 4, Code 2026, is amended  
26 to read as follows:

27 4. *Municipal bonds.* Bonds, or other interest-bearing  
28 obligations, ~~which~~ that are a direct obligation of a county,  
29 ~~township,~~ city, school district, or other municipal corporation  
30 or district, having power to levy general taxes in the state  
31 of Iowa, and also bonds or other interest-bearing obligations  
32 ~~which~~ that are a direct obligation of a county, ~~township,~~ city,  
33 village, school district, or other municipal corporation or  
34 district, having power to levy general taxes in any adjoining  
35 state, and having a population of not less than five thousand.

1 However, the total funded indebtedness of a municipality  
2 enumerated in this subsection shall not exceed ten percent of  
3 the assessed value of the taxable property in the municipality,  
4 as ascertained by the last assessment for tax purposes, and the  
5 municipality or district shall not have defaulted in the payment  
6 of any of its bonded indebtedness within the ten preceding years.

7 Sec. 181. Section 670.1, subsections 1 and 2, Code 2026, are  
8 amended to read as follows:

9 1. "Governing body" means the council of a city, county  
10 board of supervisors, ~~board of township trustees~~, local  
11 school board, and other boards and commissions exercising  
12 quasi-legislative, quasi-executive, and quasi-judicial power over  
13 territory comprising a municipality.

14 2. "Municipality" means a city, county, ~~township~~, school  
15 district, a chapter 28E entity as provided in section 670.4,  
16 subsection 1, paragraph "p", and any other unit of local  
17 government except soil and water conservation districts as  
18 defined in section 161A.3, subsection 6.

19 Sec. 182. Section 715E.6, subsection 3, Code 2026, is amended  
20 to read as follows:

21 3. A department, division, or other unit of state government  
22 of this state or any other state, city, county, ~~township~~, or  
23 other governmental subdivision, or any other public corporation  
24 or agency created under the laws of this state, any other state,  
25 the United States, or any department or agency thereof, or  
26 any agency, commission, or authority established pursuant to an  
27 interstate compact or agreement or combination thereof.

28 Sec. 183. Section 724.28, subsection 1, Code 2026, is amended  
29 to read as follows:

30 1. As used in this section, "*political subdivision of the*  
31 *state*" means a city, or county, ~~or township~~.

32 Sec. 184. Section 729.6, subsection 1, paragraph i, Code  
33 2026, is amended to read as follows:

34 i. "Licensing agency" means a board, commission, committee,  
35 council, department, or officer, except a judicial officer, in

1 the state, or in a city, county, ~~township~~, or local government,  
2 authorized to grant, deny, renew, revoke, suspend, annul,  
3 withdraw, or amend a license or certificate of registration.

4 Sec. 185. REPEAL. Sections 39.22, 64.12, 359.10, 359.11,  
5 359.12, 359.13, 359.18, 359.19, 359.20, 359.21, 359.23, 359.24,  
6 359.25, 359.26, 359.27, 359.46, 359.47, 359.49, 359.50, 359.51,  
7 and 359.52, Code 2026, are repealed.

8 Sec. 186. REPEAL. Chapter 360, Code 2026, is repealed.

9 DIVISION V

10 TRANSITION PROVISIONS

11 Sec. 187. TRANSITION — TRANSFER OF FUNDS, PROPERTY,  
12 OBLIGATIONS, AND INDEBTEDNESS.

13 1. On the effective date of this section of this Act, each  
14 county shall take ownership of the funds and property and  
15 assume all obligations and indebtedness held by each township  
16 within the county, unless such funds, property, obligations, and  
17 indebtedness are otherwise transferred by this Act.

18 2. Any hearing, cause of action, or statute of limitation  
19 relating to a township existing on the effective date of this  
20 section of this Act shall not be affected as a result of the  
21 transfer of a township's obligations and such cause or statute  
22 of limitation shall apply to the county in which the township is  
23 located.

24 3. The term of all elected township officials in all  
25 townships in this state shall terminate on the effective date of  
26 this section of this Act.

27 DIVISION VI

28 EFFECTIVE DATES

29 Sec. 188. EFFECTIVE DATE. Except as otherwise provided in  
30 this division of this Act, this Act takes effect July 1, 2027.

31 Sec. 189. EFFECTIVE DATE. The following take effect June 30,  
32 2027:

33 1. The section of this Act amending section 331.325.

34 2. The section of this Act amending section 331.385.

35 EXPLANATION

1           The inclusion of this explanation does not constitute agreement with  
2           the explanation's substance by the members of the general assembly.

3       This bill eliminates townships as a form of local government,  
4 but does not affect how a township is used as a place, such  
5 as for purposes of redistricting or surveying. The bill  
6 strikes references to townships in provisions throughout the  
7 Code relating to levying taxes, issuing bonds, or holding  
8 property, and makes other conforming changes. The bill transfers  
9 duties of townships, including the appointment of fence viewers,  
10 stewardship of certain cemeteries, and the provision of fire  
11 protection services and emergency medical services, to counties.

12       Under current law, the county board of supervisors is  
13 responsible for dividing each county into townships. Each  
14 township has a board of township trustees who act as fence  
15 viewers and perform other duties assigned by law, including  
16 funding and maintaining pioneer cemeteries, fire protection  
17 services, and emergency medical services, and serving as the  
18 township animal board of health.

19       The bill eliminates boards of township trustees. The bill  
20 requires the county board of supervisors to appoint fence viewers  
21 for the county, rather than for each township. Additionally,  
22 the appointed fence viewers shall constitute the animal board of  
23 health for the county.

24       The bill requires a county to assume jurisdiction and control  
25 of pioneer cemeteries and all other cemeteries in the county  
26 under the jurisdiction of township trustees as of June 30, 2027,  
27 and maintain and repair all cemeteries in the county unless a  
28 city has assumed jurisdiction over a cemetery located in the  
29 county or if there is a private organization that oversees the  
30 maintenance and repair of a cemetery in the county. On and after  
31 the effective date of the bill, a county shall assume trusteeship  
32 previously held by a township within the county, and the county  
33 shall acquire all duties and property relating to cemeteries  
34 previously held by such township.

35       The bill authorizes counties to levy a tax not to exceed

1 \$0.0675 per \$1,000 of assessed value of taxable property. The  
2 proceeds of the levy shall be deposited into a designated  
3 cemetery fund in the county. The bill repeals the authority of a  
4 county to levy a tax not to exceed \$0.0675 per \$1,000 of assessed  
5 value of taxable property, the proceeds of which are deposited  
6 into the county's general fund. A county, a city, or a cemetery  
7 commission may enter into agreements with other counties, cities,  
8 or cemetery commissions pursuant to Code chapter 28E to fulfill  
9 the duties of this provision. All entities subject to the  
10 agreement must levy a tax at the same rate.

11 The bill requires each county to provide, through the  
12 establishment of an emergency response district pursuant to  
13 Code chapter 357J, fire protection service and emergency medical  
14 service for any township located in the unincorporated area  
15 of the county that is not already served through a benefited  
16 fire district established pursuant to Code chapter 357B, another  
17 emergency response district, an entity created pursuant to an  
18 agreement entered into under Code chapter 28E, or a contract with  
19 another county or city. If a township provided fire protection  
20 outside of the county's boundaries up to and including June 30,  
21 2027, the county shall continue to provide fire protection to  
22 that area for at least 90 days after the assumption of such  
23 obligations, after which point the county in which the receiving  
24 township is located shall assume responsibility for providing  
25 fire protection services and emergency medical services. A  
26 county may allow another entity to provide fire protection  
27 services to a township in an unincorporated area of the county.  
28 A township receiving services in such manner may be removed from  
29 an emergency response district only after the county and the  
30 entity providing fire protection services enter into an agreement  
31 for such services.

32 Under current law, an emergency response district may assess a  
33 levy of not more than \$1.6075 per \$1,000 of assessed value. The  
34 bill instead allows the commission of the district to propose a  
35 budget to each governmental entity within the district, who may

1 each assess a levy at an equal rate, but not to exceed \$0.75 per  
2 \$1,000 of assessed value, to fund the budget. The bill provides  
3 for the discontinuation of the emergency medical services tax  
4 for areas subject to taxation for the emergency response district  
5 budget.

6 On July 1, 2027, each county shall take ownership of the funds  
7 and property and assume all obligations and indebtedness held by  
8 each township within the county, unless such funds, property,  
9 obligations, and indebtedness are otherwise transferred by the  
10 bill. Any hearing, cause of action, or statute of limitation  
11 relating to a township existing on July 1, 2027, shall not be  
12 affected as a result of the transfer of a township's obligations  
13 and such cause or statute of limitation shall apply to the county  
14 in which the township is located. The term of all elected  
15 township officials in all townships in this state shall terminate  
16 July 1, 2027.

17 Specified sections of the bill relating to the transfer of  
18 duties relating to cemeteries and fire protection services take  
19 effect June 30, 2027. Otherwise, the bill takes effect July 1,  
20 2027.