

Senate File 2431 - Introduced

SENATE FILE 2431
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SSB 3009)

A BILL FOR

1 An Act relating to the appointment and duties of township
2 officers and township budgets, and including effective date
3 and applicability provisions.

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

1 Section 1. Section 12C.4, Code 2026, is amended to read as
2 follows:

3 **12C.4 Location of depositories.**

4 Deposits by the treasurer of state shall be in depositories
5 located in this state; by a county officer or county
6 public hospital officer or merged area hospital officer,
7 in depositories located in the county or in an adjoining
8 county within this state; by a memorial hospital treasurer,
9 in a depository located within this state, which shall be
10 selected by the memorial hospital treasurer and approved by
11 the memorial hospital commission; by a city treasurer or
12 other city financial officer, in depositories located in the
13 county in which the city is located or in an adjoining county,
14 but if there is no depository in the county in which the
15 city is located or in an adjoining county then in any other
16 depository located in this state, which shall be selected as
17 a depository by the city council; by a school treasurer or by
18 a school secretary in a depository within this state, which
19 shall be selected by the board of directors or the trustees
20 of the school district; by a township ~~clerk~~ secretary in a
21 depository located within this state which shall be selected by
22 the township ~~clerk~~ secretary and approved by the trustees of
23 the township. However, deposits may be made in depositories
24 outside of Iowa for the purpose of paying principal and
25 interest on bonded indebtedness of any municipality when the
26 deposit is made not more than ten days before the date the
27 principal or interest becomes due. Further, the treasurer
28 of state may maintain an account or accounts outside the
29 state of Iowa for the purpose of providing custodial services
30 for the state and state retirement fund accounts. Deposits
31 made for the purpose of completing an electronic financial
32 transaction pursuant to [section 8.89](#) or [331.427](#) may be made in
33 any depository located in this state.

34 Sec. 2. Section 39.3, subsection 7, Code 2026, is amended
35 to read as follows:

1 7. "*General election*" means the biennial election for
2 national or state officers, members of Congress and of the
3 general assembly, county ~~and township~~ officers, and for the
4 choice of other officers or the decision of questions as
5 provided by law.

6 Sec. 3. Section 39.21, subsection 4, Code 2026, is amended
7 by striking the subsection.

8 Sec. 4. Section 39.27, Code 2026, is amended to read as
9 follows:

10 **39.27 Qualifications for public office.**

11 Any person elected to an office under the laws of this state
12 shall be an eligible elector. At the time an elected official
13 takes office the official shall be a resident of the state,
14 district, county, ~~township~~, city, or ward by or for which the
15 person was elected, or in which the duties of the office are
16 to be exercised. An elected official shall continue to be a
17 resident of the state, district, county, ~~township~~, city, or
18 ward by or for which the person was elected, or in which the
19 duties of the office are to be exercised for the duration of
20 the term of office. **This section** shall not apply to United
21 States senators or representatives in Congress or to members
22 of the general assembly.

23 Sec. 5. Section 49.41, subsection 2, paragraph b, Code 2026,
24 is amended to read as follows:

25 **b.** When the state commissioner receives notice from the
26 county commissioner that a candidate for a state or federal
27 office has also been nominated for a county ~~or township~~ office,
28 the state commissioner shall amend the certificate issued
29 pursuant to **section 43.73** and notify the commissioners of any
30 other counties to whom the candidate's name was originally
31 certified and instruct them to remove the candidate's name from
32 the ballot in those counties.

33 Sec. 6. Section 49.41, subsection 4, Code 2026, is amended
34 by striking the subsection.

35 Sec. 7. Section 50.7, Code 2026, is amended to read as

1 follows:

2 **50.7 Error on county office — ~~township office.~~**

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

15 Sec. 8. Section 63A.2, subsection 4, Code 2026, is amended
16 to read as follows:

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

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

21 1. All other public officers, except as otherwise specially
22 provided, shall give bond with the conditions, in substance,
23 as follows:

24 That as (naming the office), in
25 (city, ~~township,~~ county, or state of Iowa), the officer will
26 render a true account of the office and of the officer's doings
27 therein to the proper authority, when required thereby or by
28 law; that the officer will promptly pay over to the officer
29 or person entitled thereto all moneys which may come into the
30 officer's hands by virtue of the office; that the officer will
31 promptly account for all balances of money remaining in the
32 officer's hands at the termination of the office; that the
33 officer will exercise all reasonable diligence and care in the
34 preservation and lawful disposal of all money, books, papers,
35 securities, or other property appertaining to that office,

1 and deliver them to the officer's successor, or to any other
2 person authorized to receive the same; and that the officer
3 will faithfully and impartially, without fear, favor, fraud, or
4 oppression, discharge all duties now or hereafter required of
5 the office by law.

6 Sec. 10. Section 64.3, subsection 3, Code 2026, is amended
7 to read as follows:

8 3. The reasonable expenses of an insurance policy obtained
9 pursuant to [this section](#) in lieu of a bond, for which the
10 reasonable expenses of such bond would be paid for by the
11 county ~~or township~~ pursuant to [section 64.11](#), ~~64.12~~, or [64.15](#),
12 shall be paid by the county ~~or township~~, as applicable.

13 Sec. 11. Section 64.19, subsection 2, Code 2026, is amended
14 to read as follows:

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

17 Sec. 12. Section 64.19, subsection 4, Code 2026, is amended
18 by striking the subsection.

19 Sec. 13. Section 64.23, subsection 3, Code 2026, is amended
20 to read as follows:

21 3. For county ~~and township~~ officers, except those of the
22 county auditor, with the county auditor.

23 Sec. 14. Section 64.24, subsection 1, paragraph a,
24 subparagraph (2), Code 2026, is amended to read as follows:

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

28 Sec. 15. Section 65.3, Code 2026, is amended to read as
29 follows:

30 **65.3 Effect.**

31 If a requisition made under either [section 65.1A](#) or ~~section~~
32 ~~65.2~~ be is complied with, both the old and the new security
33 shall be in force; if not, the office shall become and be
34 declared vacant, and the fact shall be certified to the proper
35 officer, ~~to be recorded in the election book or township~~

1 record.

2 Sec. 16. Section 66.19, Code 2026, is amended to read as
3 follows:

4 **66.19 Temporary officer.**

5 Upon a suspension, the board or person authorized to fill
6 a vacancy in the office shall temporarily fill the office
7 by appointment. In case of a suspension of a sheriff,
8 the district court may designate an acting sheriff until a
9 temporary sheriff is appointed. Orders of suspension and
10 temporary appointment of county and township ~~officers~~ trustees
11 shall be certified to the county auditor for entry in the
12 election book; those of city officers, certified to the clerk
13 and entered upon the records; in case of other officers, to the
14 person or body making the original appointment.

15 Sec. 17. Section 69.8, subsection 5, Code 2026, is amended
16 by striking the subsection and inserting in lieu thereof the
17 following:

18 5. *Appointed township trustees.* When a vacancy occurs in
19 the office of township trustee, the vacancy shall be filled by
20 appointment by the board of supervisors pursuant to section
21 359.11.

22 Sec. 18. Section 97B.1A, subsection 8, paragraph a,
23 subparagraph (1), Code 2026, is amended to read as follows:

24 (1) Elective officials in positions for which the
25 compensation is on a fee basis, elective officials of school
26 districts, ~~elective officials of townships,~~ and elective
27 officials of other political subdivisions who are in part-time
28 positions. An elective official covered under **this section**
29 may terminate membership under **this chapter** by informing the
30 system in writing of the expiration of the member's term of
31 office or by informing the system of the member's intent to
32 terminate membership for employment as an elective official and
33 establishing that the member has a bona fide termination of
34 employment from all employment covered under **this chapter** other
35 than as an elective official and that the member has filed a

1 completed application for benefits form with the system. A
2 county attorney is an employee for purposes of **this chapter**
3 whether that county attorney is employed on a full-time or
4 part-time basis.

5 Sec. 19. Section 97C.2, subsection 1, Code 2026, is amended
6 to read as follows:

7 1. The term "*employee*" includes elective and appointive
8 officials of the state or any political subdivision thereof,
9 except elective officials in positions, the compensation
10 for which is on a fee basis, elective officials of school
11 districts, ~~elective officials of townships,~~ and elective
12 officials of other political subdivisions who are in part-time
13 positions. However, a member of a county board of supervisors
14 or a county attorney shall not be deemed to be an elective
15 official in a part-time position, but every member of a county
16 board of supervisors and every county attorney shall be deemed
17 to be an employee under **this chapter** and is eligible to receive
18 the benefits provided by **this chapter** to which the member may
19 be entitled as an employee.

20 Sec. 20. Section 101.8, Code 2026, is amended to read as
21 follows:

22 **101.8 Assistance by local officials.**

23 The chief fire prevention officer of every city or village
24 having an established fire prevention department, the chief of
25 the fire department of every other city or village in which
26 a fire department is established, the mayor of every city in
27 which no fire department exists, the township ~~clerk~~ secretary
28 of every township outside the limits of any city or village,
29 and all other local officials upon whom fire prevention duties
30 are imposed by law shall assist the director in the enforcement
31 of the rules.

32 Sec. 21. Section 165.35, Code 2026, is amended to read as
33 follows:

34 **165.35 ~~Township~~ County animal board of health.**

35 The ~~township trustees in such~~ fence viewers appointed

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

8 Sec. 22. Section 169C.6, subsection 3, Code 2026, is amended
9 to read as follows:

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

24 Sec. 23. Section 327G.4, subsection 1, paragraph e, Code
25 2026, is amended to read as follows:

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

29 Sec. 24. Section 331.248, subsection 4, paragraph a,
30 subparagraph (5), Code 2026, is amended to read as follows:

31 (5) Provide for a method for the governing body or another
32 office to exercise the powers and duties of the township
33 trustees, in lieu of their ~~election or~~ appointment.

34 Sec. 25. Section 331.322, subsection 14, Code 2026, is
35 amended to read as follows:

1 14. Establish and pay compensation of township trustees
2 ~~and township clerk~~, as provided in sections section 359.46 and
3 359.47.

4 Sec. 26. Section 331.324, subsection 1, paragraph o, Code
5 2026, is amended to read as follows:

6 o. Fix the compensation for services of county officers and
7 township ~~officers~~ trustees and employees if not otherwise fixed
8 by state law.

9 Sec. 27. Section 331.502, subsection 5, Code 2026, is
10 amended to read as follows:

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

13 Sec. 28. Section 331.505, subsection 6, Code 2026, is
14 amended to read as follows:

15 6. Record the orders of suspension and temporary
16 appointment of county officers and township ~~officers~~ trustees
17 as provided in section 66.19.

18 Sec. 29. Section 331.512, subsection 1, paragraph i, Code
19 2026, is amended to read as follows:

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

22 Sec. 30. Section 331.756, subsection 7, Code 2026, is
23 amended to read as follows:

24 7. Give advice or a written opinion, without compensation,
25 to the board and other county officers and to township ~~officers~~
26 trustees, when requested by an officer or trustee, upon any
27 matters in which the state, county, or township is interested,
28 or relating to the duty of the officer or trustee in any
29 matters in which the state, county, or township may have an
30 interest, but the county attorney shall not appear before
31 the board at a hearing in which the state or county is not
32 interested.

33 Sec. 31. Section 331.901, subsection 5, Code 2026, is
34 amended to read as follows:

35 5. A county ~~or township~~ officer or township trustee,

1 or a county or township employee, shall not appropriate,
2 give, or loan public funds to or in favor of an institution,
3 school, association, or object that is under ecclesiastical or
4 sectarian management or control unless the public funds are to
5 be utilized for a project or program that benefits the public
6 and does not require any religious or sectarian services,
7 educational programs, or participation requirements.

8 Sec. 32. Section 359.11, Code 2026, is amended by striking
9 the section and inserting in lieu thereof the following:

10 **359.11 Trustees to be appointed.**

11 1. On January 1, 2027, the board of supervisors shall
12 appoint three registered voters of each township to serve on
13 the board of trustees in each township. The initial terms of
14 the board of trustees shall be staggered. One appointee under
15 this subsection shall serve a term of one year, one appointee
16 under this subsection shall serve a term of two years, and one
17 appointee under this subsection shall serve a term of three
18 years. This subsection is repealed January 1, 2031.

19 2. A board of trustees in each township shall consist of
20 three registered voters of the township appointed by the board
21 of supervisors to serve three-year terms staggered so that one
22 term expires on January 1 of each year. Upon the expiration of
23 the term of an appointee to the board of trustees, the board of
24 supervisors shall appoint a registered voter of the township to
25 serve a term of three years beginning January 1. The board of
26 supervisors may remove an appointee at any time for neglect of
27 duty or maladministration. A vacancy on the board of trustees
28 shall be filled for the unexpired portion of the regular term
29 in the same manner as regular appointments are made.

30 Sec. 33. Section 359.17, subsection 1, Code 2026, is amended
31 to read as follows:

32 1. The board of township trustees in each township shall
33 consist of three registered voters of the township to be
34 appointed as provided in section 359.11. ~~However, in townships~~
35 ~~with a taxable valuation for property tax purposes of two~~

1 ~~hundred fifty million dollars or more, the board of township~~
2 ~~trustees shall consist of five registered voters of the~~
3 ~~township. The trustees shall act as fence viewers as provided~~
4 ~~in chapter 359A and shall perform other duties assigned to them~~
5 by law. The board of trustees shall meet not less than two
6 times a year. At least one of the meetings shall be scheduled
7 to meet the requirements of section 359.49.

8 Sec. 34. Section 359.20, Code 2026, is amended to read as
9 follows:

10 **359.20 Clerk Secretary to keep record.**

11 1. At the first meeting of the calendar year, the trustees
12 shall select one trustee to serve as a secretary for the
13 calendar year. The ~~township clerk~~ secretary shall keep a
14 record of all the proceedings and orders of the trustees, and
15 of all acts done by the ~~township clerk~~ secretary, including
16 the filing of certificates of official oaths having been taken
17 before other officers, and perform such other acts as may be
18 required by law.

19 2. Township records and documents, or accurate
20 reproductions, shall be kept by the ~~township clerk~~ board of
21 trustees for at least five years except that:

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

28 b. Resolutions, board proceedings, records, and documents,
29 or accurate reproductions, relating to real property
30 transactions shall be maintained permanently.

31 Sec. 35. Section 359.21, Code 2026, is amended to read as
32 follows:

33 **359.21 Receipt and custody of funds.**

34 1. Each ~~township clerk~~ secretary shall receive, collect,
35 and disburse, under the orders of the township trustees, all

1 funds belonging to the township, including the cemetery fund.
2 A claim shall not be paid until it has been audited by the
3 trustees.

4 2. Before the fifteenth day of each month, the county
5 treasurer shall notify the chairperson of the board of trustees
6 of the amount collected for each fund to the first day of that
7 month and shall pay that amount to the ~~clerk~~ secretary as
8 provided in [section 331.552, subsection 29](#).

9 Sec. 36. Section 359.23, subsection 1, Code 2026, is amended
10 to read as follows:

11 1. Each ~~township clerk~~ secretary shall prepare, on or before
12 September 30 of each year, a statement in writing, showing all
13 receipts of money and disbursements ~~in the clerk's office by~~
14 the secretary for each separate tax levy authorized by law for
15 the preceding fiscal year, showing the current public debt of
16 the township, and showing the balance as of June 30 of all
17 separate reserve accounts held by the township, which shall
18 be certified as correct by the trustees of the township. The
19 statement shall be in a form prescribed by the county finance
20 committee in consultation with the department of management.
21 Each ~~township clerk~~ secretary shall send a copy of this written
22 statement to the county auditor no later than seven days after
23 the statement is certified by the trustees. The county auditor
24 shall post the statement or a summary of the statement in a
25 prominent place in the building where the auditor's office is
26 located. The county treasurer shall withhold disbursement of
27 township taxes until the statement is filed with the county
28 auditor. The county auditor shall notify the county treasurer
29 if taxes are to be withheld.

30 Sec. 37. Section 359.24, Code 2026, is amended to read as
31 follows:

32 **359.24 ~~Clerk and~~ Board of trustees abolished.**

33 Where a city constitutes one or more civil townships the
34 boundary lines of which coincide throughout with the boundary
35 lines of the city, the ~~offices of township clerk and trustee~~

1 ~~are~~ board of trustees is abolished.

2 Sec. 38. Section 359.25, Code 2026, is amended to read as
3 follows:

4 **359.25 Clerk and council to act.**

5 The duties required by law of the township ~~clerk~~ secretary in
6 cities described in [section 359.24](#) shall be performed by the
7 city clerk, and those required of the board of trustees shall
8 be performed by the city council.

9 Sec. 39. Section 359.26, Code 2026, is amended to read as
10 follows:

11 **359.26 Transfer of funds.**

12 The moneys and assets belonging to each civil township
13 described in [section 359.24](#) shall become the moneys and assets
14 of the city in which the civil township is situated. The
15 township ~~clerks~~ secretary shall turn such moneys and assets
16 over to the city treasurer or clerk, to be disbursed by the
17 city in the same manner and for the same purposes as required
18 by law for the disposition of township funds. The city
19 shall assume all liabilities of a civil township to which the
20 provisions of [this section](#) apply.

21 Sec. 40. Section 359.27, Code 2026, is amended to read as
22 follows:

23 **359.27 Payment of funds.**

24 County treasurers are hereby authorized to pay over to the
25 treasurers or clerks of cities which come under the provisions
26 of [sections 359.24, 359.25,](#) and [359.26](#) all funds ~~which that~~
27 would otherwise be paid over to the township ~~clerks~~ secretaries
28 of such townships.

29 Sec. 41. Section 359.40, Code 2026, is amended to read as
30 follows:

31 **359.40 Cemeteries — plats — records.**

32 Where there is located in any township one or more
33 cemeteries, the owner of the same, or any party owning an
34 interest therein, may cause the same to be surveyed, platted,
35 and laid out into subdivisions and lots, numbering the same by

1 progressive numbers, giving the length and breadth, also the
2 location with reference to known or permanent monuments to be
3 made. The plat shall accurately describe all the subdivisions
4 of the tract of land used, or designed to be used as a cemetery,
5 and shall be recorded in the office of the county recorder, and
6 filed with and recorded by the township ~~clerk~~ secretary, and
7 preserved by the ~~township clerk among the records of the office~~
8 board of township trustees.

9 Sec. 42. Section 359.43, subsection 5, Code 2026, is amended
10 to read as follows:

11 5. Township taxes collected and disbursed by the county
12 shall be apportioned by the ~~clerk~~ secretary and paid into the
13 separate accounts of the tax districts no later than May 31 and
14 November 30 of each year.

15 Sec. 43. Section 359.49, Code 2026, is amended by adding the
16 following new subsection:

17 NEW SUBSECTION. 1A. Prior to adoption and certification
18 of the budget proposed pursuant to this section, the board
19 of trustees shall provide the proposed budget to the board
20 of supervisors. The board of supervisors shall have the
21 option to approve or reject the proposed budget. The board of
22 supervisors shall approve or reject the proposed budget with
23 recommended changes in a timely manner so as to not delay the
24 duties of the board of trustees to adopt a budget and certify
25 taxes by the deadlines provided in this section.

26 Sec. 44. Section 359.49, subsections 3, 5, and 7, Code 2026,
27 are amended to read as follows:

28 3. Not less than ten days before the date set for the
29 regular meeting of the board at which objections and arguments
30 on the budget will be heard, the ~~clerk~~ secretary shall make
31 available a sufficient number of copies of the detailed budget
32 to meet the requests of taxpayers and organizations.

33 5. The board of trustees shall set a time and place for
34 a regular meeting before final certification of the budget,
35 which meeting shall provide time for comments and objections

1 to be heard on the proposed budget. The meeting shall be held
2 no less than ten days and no more than twenty days after the
3 proposed budget is posted by the county auditor. The county
4 auditor shall certify to the ~~clerk~~ township secretary the date
5 of posting.

6 7. After the meeting on the proposed budget, the board
7 of trustees shall adopt by resolution a budget for at least
8 the next fiscal year, and the ~~clerk~~ secretary shall certify
9 the necessary tax levy for the next fiscal year to the county
10 auditor and the county board of supervisors by April 30. The
11 tax levy certified may be less than but shall not be more than
12 the amount estimated in the proposed budget submitted at the
13 meeting. Two copies each of the detailed budget as adopted and
14 of the certified tax levy must be transmitted to the county
15 auditor by April 30.

16 Sec. 45. Section 359.50, subsection 1, Code 2026, is amended
17 to read as follows:

18 1. A township budget as finally adopted for the following
19 fiscal year becomes effective July 1. A township budget for
20 the current fiscal year may be amended, with the approval of
21 the board of supervisors, for any of the following purposes:

22 a. To permit the expenditure of unexpended, unencumbered
23 cash balances on hand at the end of the preceding fiscal year
24 ~~which~~ that had not been anticipated in the budget.

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

28 Sec. 46. Section 359A.2, Code 2026, is amended to read as
29 follows:

30 **359A.2 Trimming and cutting back.**

31 If said fence be hedge, the owner thereof shall trim or
32 cut it back twice during each calendar year, the first time
33 during the month of June and the last time during the month of
34 September, to within five feet from the ground, unless such
35 owners otherwise agree in writing to be filed with and recorded

1 by the ~~township clerk~~ county recorder.

2 Sec. 47. Section 359A.2A, subsections 1 and 4, Code 2026,
3 are amended to read as follows:

4 1. ~~The trustees of the township where a controversy arises~~
5 ~~under this chapter shall serve as fence viewers~~ The county
6 board of supervisors shall appoint three township trustees
7 from the county to serve three-year terms as fence viewers. A
8 fence viewer's term shall terminate if the person's term as
9 a township trustee ends and the person is not reappointed to
10 continue serving as a township trustee. No two appointees
11 shall be a resident of the same township. The fence viewers
12 shall have authority to hear and decide all questions related
13 to matters that are part of the controversy as provided in this
14 chapter.

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

25 Sec. 48. Section 359A.2A, subsection 2, paragraph b, Code
26 2026, is amended to read as follows:

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

1 Sec. 49. Section 359A.6, Code 2026, is amended to read as
2 follows:

3 **359A.6 Default — costs and fees collected.**

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

27 Sec. 50. Section 359A.8, Code 2026, is amended to read as
28 follows:

29 **359A.8 Orders.**

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

34 Sec. 51. Section 359A.10, Code 2026, is amended to read as
35 follows:

1 **359A.10 Entry and record of orders.**

2 Such orders, decisions, notices, and returns shall be
3 entered of record at length by the relevant township clerk
4 secretary, and a copy thereof certified by the relevant
5 township ~~clerk~~ secretary to the county recorder, who shall
6 record the same in the recorder's office in the manner
7 specified in sections 558.49 and 558.52, and index such record
8 in the name of each adjoining owner as grantor to the other.
9 The county recorder shall collect fees specified in section
10 331.604.

11 Sec. 52. Section 359A.14, Code 2026, is amended to read as
12 follows:

13 **359A.14 Lands in different ~~townships~~ counties.**

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

26 Sec. 53. Section 359A.23, Code 2026, is amended to read as
27 follows:

28 **359A.23 Appeal.**

29 Any person affected by an order or decision of the fence
30 viewers may appeal to the district court by filing with the
31 clerk of said court a notice of appeal within twenty days after
32 the rendition of the order or decision appealed from and filing
33 an appeal bond in an amount approved by the ~~township clerk~~
34 board of supervisors. The relevant township clerk secretary,
35 after recording the original papers, shall thereupon file them

1 in the office of the clerk of the district court, certifying
2 them to be such, and the clerk shall docket them, entitling the
3 applicant or petitioner as plaintiff, and it shall stand for
4 trial as other cases.

5 Sec. 54. Section 359A.25, Code 2026, is amended to read as
6 follows:

7 **359A.25 Record kept — fees of ~~clerk~~ secretary.**

8 The township ~~clerk~~ secretary shall enter all matters herein
9 required to be made of record in the ~~clerk's~~ township's record
10 book, and shall receive ten cents for each one hundred words in
11 entering of record and making certified copies of the matters
12 herein provided for, and twenty-five cents additional for the
13 ~~clerk's~~ secretary's certificate thereto when required, and
14 shall also receive the costs of recording in the office of the
15 recorder of deeds of any instrument required to be so recorded.

16 Sec. 55. REPEAL. Sections 39.22, 64.12, 359.10, 359.12,
17 359.13, and 359.47, Code 2026, are repealed.

18 Sec. 56. REPEAL. Chapter 360, Code 2026, is repealed.

19 Sec. 57. TRANSITION — ELECTED TOWNSHIP OFFICIALS. The
20 term of all elected township officials in all townships in this
21 state shall terminate on January 1, 2027. A person serving as
22 a township trustee or township clerk pursuant to chapter 359,
23 Code 2026, may continue serving in that role until January 1,
24 2027.

25 Sec. 58. EFFECTIVE DATE. This Act, being deemed of
26 immediate importance, takes effect upon enactment.

27 Sec. 59. APPLICABILITY. The following apply July 1, 2026,
28 to the adoption, certification, and amendment of township
29 budgets for fiscal years beginning on and after July 1, 2027:

30 1. The section of this Act enacting section 359.49,
31 subsection 1A.

32 2. The section of this Act amending section 359.49,
33 subsections 3, 5, and 7.

34 3. The section of this Act amending section 359.50,
35 subsection 1.

1

EXPLANATION

2

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

3

4 This bill relates to township boards of trustees, including
5 the appointment and duties of township officers and township
6 budgets.

7 Under current law, the county board of supervisors is
8 responsible for dividing each county into townships. Townships
9 in Iowa have a board of township trustees that is typically
10 composed of three members who are registered voters of the
11 township. A board of trustees for a township with a taxable
12 valuation for property tax purposes of \$250 million or more
13 consists of five registered voters of the township. The
14 township trustees act as fence viewers for the township and
15 perform other duties assigned by law, including funding and
16 maintaining pioneer cemeteries, fire protection services,
17 and emergency medical services, and serving as the township
18 animal board of health. Township trustees are elected to
19 serve four-year terms. A board of trustees is supported by a
20 township clerk, who is elected to serve a four-year term.

21 The bill eliminates township trustees as an elected position
22 and instead requires the board of supervisors to appoint three
23 registered voters in each township to serve a three-year term
24 on the board of trustees. The bill eliminates the role of
25 township clerk and instead requires the township trustees to
26 select one of the trustees to serve a one-year term as the
27 secretary, who shall perform many of the duties assigned to a
28 township clerk under current law.

29 The bill requires the board of supervisors to appoint three
30 township trustees in the county to serve as countywide fence
31 viewers and, by operation of law, as a countywide animal
32 board of health. The bill disqualifies a fence viewer with a
33 conflict of interest from participating in a matter without,
34 as provided in current law, requiring a vote of the other
35 fence viewers on whether to disqualify the fence viewer with

1 a conflict of interest. When a matter arises involving land
2 located in two different counties, the bill requires the
3 board of supervisors of the county of the owner making the
4 application to select three fence viewers and the board of
5 supervisors from the other county to select two fence viewers,
6 who together shall perform all duties of the fence viewers.

7 A board of township trustees is responsible for adopting
8 and certifying a township budget. Prior to adoption and
9 certification of the budget, the bill requires the board of
10 township trustees to provide the proposed budget to the board
11 of supervisors for approval. The board of supervisors must
12 accept or reject the proposed budget with recommended changes
13 in a timely manner so as to not delay the duties of the board
14 of township trustees in adopting a budget and certifying taxes
15 by the deadlines provided in Code section 359.49. The bill
16 requires a board of township trustees to obtain the approval of
17 the board of supervisors prior to amending an adopted budget.
18 The bill's provisions relating to the township budget process
19 apply to the adoption, certification, and amendment of township
20 budgets for fiscal years beginning on and after July 1, 2027.

21 The bill repeals Code chapter 360, which governs the
22 building or acquisition of public halls to serve as township
23 halls.

24 The bill terminates the term of all elected township
25 officials in all townships in this state on January 1, 2027. A
26 person serving as a township trustee or township clerk pursuant
27 to current law may continue serving in that role until January
28 1, 2027.

29 Under current law, each employee whose employment commences
30 after July 4, 1953, or any publicly elected official of the
31 state or any of its political subdivisions shall become a
32 member of the Iowa public employees' retirement system (IPERS)
33 upon the first day in which such employee is employed. The
34 term "employee" includes elective officials of townships.
35 The bill removes elective officials of townships from the

1 definition of "employee" for purposes of IPERS.
2 Current law authorizes IPERS to enter into an agreement with
3 the federal security administration or its successor (currently
4 the United States social security administration) for the
5 purpose of extending the benefits of the federal old-age and
6 survivors' insurance system to employees of the state or
7 any political subdivision thereof with respect to services
8 specified in such agreement that constitute "employment". The
9 agreement must provide that benefits will be provided for
10 employees whose services are covered by the agreement, and
11 their dependents and survivors, on the same basis as though
12 such services constituted employment within the meaning of
13 Tit. II of the federal Social Security Act, and the state
14 will pay to the secretary of the treasury contributions with
15 respect to wages. All services that constitute employment and
16 are performed in the employ of the state, or any political
17 subdivision, by employees of the state, or of any political
18 subdivision, shall be covered by the agreement. The term
19 "employee" includes elective and appointive officials of the
20 state or any political subdivision thereof, except elective
21 officials in positions, the compensation for which is on a
22 fee basis, elective officials of school districts, elective
23 officials of townships, and elective officials of other
24 political subdivisions who are in part-time positions. The
25 bill provides that the term "employee" includes elective and
26 appointive officials of the state or any political subdivision
27 thereof, except elective officials in positions, the
28 compensation for which is on a fee basis, elective officials
29 of school districts, and elective officials of other political
30 subdivisions who are in part-time positions. Current law
31 provides that the term "political subdivision" includes an
32 instrumentality of the state of Iowa, of one or more of its
33 political subdivisions, or of the state and one or more of its
34 political subdivisions, but only if such instrumentality is
35 a juristic entity that is legally separate and distinct from

1 the state or subdivision and only if its employees are not by
2 virtue of their relation to such juristic entity employees of
3 the state or subdivisions.