

**Senate File 2500 - Introduced**

SENATE FILE 2500

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 2431)

(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 39.3, subsection 7, Code 2026, is amended  
2 to read as follows:

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

8 Sec. 2. Section 39.21, subsection 4, Code 2026, is amended  
9 by striking the subsection.

10 Sec. 3. Section 39.27, Code 2026, is amended to read as  
11 follows:

12 **39.27 Qualifications for public office.**

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

25 Sec. 4. Section 49.41, subsection 2, paragraph b, Code 2026,  
26 is amended to read as follows:

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

35 Sec. 5. Section 49.41, subsection 4, Code 2026, is amended

1 by striking the subsection.

2 Sec. 6. Section 50.7, Code 2026, is amended to read as  
3 follows:

4 **50.7 Error on county office — ~~township office~~.**

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

17 Sec. 7. Section 64.1A, subsection 5, Code 2026, is amended  
18 to read as follows:

19 5. Township trustees and clerks.

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

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

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

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

7 Sec. 9. Section 64.3, subsection 3, Code 2026, is amended  
8 to read as follows:

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

14 Sec. 10. Section 64.19, subsection 2, Code 2026, is amended  
15 to read as follows:

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

18 Sec. 11. Section 64.19, subsection 4, Code 2026, is amended  
19 by striking the subsection.

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

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

25 Sec. 13. Section 65.3, Code 2026, is amended to read as  
26 follows:

27 **65.3 Effect.**

28 If a requisition made under either [section 65.1A](#) or ~~section~~  
29 ~~65.2~~ is complied with, both the old and the new security  
30 shall be in force; if not, the office shall become and be  
31 declared vacant, and the fact shall be certified to the proper  
32 officer, to be recorded in the election book ~~or township~~  
33 ~~record~~.

34 Sec. 14. Section 69.8, subsection 5, Code 2026, is amended  
35 by striking the subsection and inserting in lieu thereof the

1 following:

2 5. *Appointed township officers.* When a vacancy occurs in  
3 the office of township trustee or township clerk, the vacancy  
4 shall be filled by appointment by the board of supervisors  
5 pursuant to section 359.11.

6 Sec. 15. Section 85.61, subsection 3, paragraph a, Code  
7 2026, is amended to read as follows:

8 a. A person, firm, association, or corporation, state,  
9 county, municipal corporation, school corporation, area  
10 education agency, ~~township as an employer of volunteer fire~~  
11 ~~fighters and emergency medical care providers only,~~ benefited  
12 fire district, and the legal representatives of a deceased  
13 employer.

14 Sec. 16. Section 97B.1A, subsection 8, paragraph a,  
15 subparagraph (1), Code 2026, is amended to read as follows:

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

32 Sec. 17. Section 97C.2, subsection 1, Code 2026, is amended  
33 to read as follows:

34 1. The term "*employee*" includes elective and appointive  
35 officials of the state or any political subdivision thereof,

1 except elective officials in positions, the compensation  
2 for which is on a fee basis, elective officials of school  
3 districts, ~~elective officials of townships,~~ and elective  
4 officials of other political subdivisions who are in part-time  
5 positions. However, a member of a county board of supervisors  
6 or a county attorney shall not be deemed to be an elective  
7 official in a part-time position, but every member of a county  
8 board of supervisors and every county attorney shall be deemed  
9 to be an employee under [this chapter](#) and is eligible to receive  
10 the benefits provided by [this chapter](#) to which the member may  
11 be entitled as an employee.

12 Sec. 18. Section 165.35, Code 2026, is amended to read as  
13 follows:

14 **165.35 Township County animal board of health.**

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

23 Sec. 19. Section 169C.6, subsection 3, Code 2026, is amended  
24 to read as follows:

25 3. If the fence is not erected or maintained as required  
26 in [section 359A.6](#), and upon the written request of the board  
27 of township trustees, the board of supervisors of the county  
28 where the fence is to be erected or maintained shall act in the  
29 same manner as the ~~board of township trustees~~ fence viewers  
30 under that section, including by erecting or maintaining the  
31 fence, ordering payment from a defaulted party, and certifying  
32 an amount due to the county treasurer in the same manner as in  
33 section 359A.6. The amount due shall include the total costs  
34 required to erect or maintain the fence and a penalty equal to  
35 five percent of the total costs. The amount shall be placed

1 upon the county system and collected in the same manner as  
2 ordinary taxes. Upon certification to the county treasurer,  
3 the amount assessed shall be a lien on the parcel until paid.

4 Sec. 20. Section 327G.4, subsection 1, paragraph e, Code  
5 2026, is amended to read as follows:

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

9 Sec. 21. Section 331.248, subsection 4, paragraph a,  
10 subparagraph (5), Code 2026, is amended to read as follows:

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

14 Sec. 22. Section 331.322, subsection 14, Code 2026, is  
15 amended by striking the subsection.

16 Sec. 23. Section 331.324, subsection 1, paragraph o, Code  
17 2026, is amended to read as follows:

18 o. Fix, if not otherwise fixed by state law, and pay the  
19 compensation for services of county and township officers and  
20 employees if not otherwise fixed by state law and township  
21 trustees and clerks.

22 Sec. 24. Section 331.324, Code 2026, is amended by adding  
23 the following new subsection:

24 NEW SUBSECTION. 7. An individual performing services for a  
25 township is an employee of the county and not of the township.

26 Sec. 25. Section 331.502, subsection 5, Code 2026, is  
27 amended to read as follows:

28 5. Have custody of the official bonds of county ~~and township~~  
29 officers as provided in [section 64.23](#).

30 Sec. 26. Section 331.512, subsection 1, paragraph i, Code  
31 2026, is amended to read as follows:

32 i. The levy of taxes certified by the board of trustees of a  
33 township as provided in [chapters chapter 359](#) ~~and 360~~.

34 Sec. 27. Section 331.901, subsection 5, Code 2026, is  
35 amended to read as follows:

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

9 Sec. 28. Section 359.11, Code 2026, is amended by striking  
10 the section and inserting in lieu thereof the following:

11 **359.11 Trustees and clerk to be appointed — training.**

12 1. a. (1) Prior to January 1, 2027, the board of  
13 supervisors of a county with a population of less than fourteen  
14 thousand four hundred eighty-four according to the 2020 federal  
15 decennial census shall appoint three registered voters of each  
16 township to serve on the board of trustees in each township,  
17 whose terms shall begin January 1, 2027. The initial terms of  
18 the board of trustees shall be staggered. One appointee under  
19 this subparagraph shall serve a term of one year, one appointee  
20 under this subparagraph shall serve a term of two years, and  
21 one appointee under this subparagraph shall serve a term of  
22 three years. This subparagraph is repealed January 1, 2031.

23 (2) Prior to January 1, 2029, the board of supervisors of  
24 a county with a population of not less than fourteen thousand  
25 four hundred eighty-four but not more than fifty-two thousand  
26 four hundred three according to the 2020 federal decennial  
27 census shall appoint three registered voters of each township  
28 to serve on the board of trustees in each township, whose terms  
29 shall begin January 1, 2029. The initial terms of the board  
30 of trustees shall be staggered. One appointee under this  
31 subparagraph shall serve a term of one year, one appointee  
32 under this subparagraph shall serve a term of two years, and  
33 one appointee under this subparagraph shall serve a term of  
34 three years. This subparagraph is repealed January 1, 2033.

35 (3) Prior to January 1, 2031, the board of supervisors of a

1 county with a population of more than fifty-two thousand four  
2 hundred three according to the 2020 federal decennial census  
3 shall appoint three registered voters of each township to  
4 serve on the board of trustees in each township, whose terms  
5 shall begin January 1, 2031. The initial terms of the board  
6 of trustees shall be staggered. One appointee under this  
7 subparagraph shall serve a term of one year, one appointee  
8 under this subparagraph shall serve a term of two years, and  
9 one appointee under this subparagraph shall serve a term of  
10 three years. This subparagraph is repealed January 1, 2035.

11 *b.* A board of trustees in each township shall consist  
12 of three registered voters of the township appointed by the  
13 board of supervisors to serve three-year terms staggered so  
14 that one term expires on January 1 of each year. Prior to  
15 the expiration of the term of an appointee to the board of  
16 trustees, the board of supervisors shall appoint a registered  
17 voter of the township to serve a term of three years beginning  
18 January 1.

19 2. The board of supervisors shall appoint a township clerk  
20 to serve a term of four years beginning January 1.

21 3. The board of supervisors may remove a person appointed  
22 under this section at any time for neglect of duty or  
23 maladministration. A vacancy on the board of trustees or  
24 of the position of township clerk shall be filled for the  
25 unexpired portion of the regular term in the same manner as  
26 regular appointments are made.

27 4. Prior to an appointee's initial term as a township  
28 trustee or township clerk, the appointee shall attend training  
29 on township budgets and responsibilities. The training  
30 shall be offered by the county agriculture extension council  
31 created pursuant to section 176A.5. If multiple county  
32 agricultural extension councils exist in the same county, the  
33 county agricultural extension councils shall coordinate to  
34 offer the required training. County agricultural extension  
35 councils may collaborate with the department of management

1 and organizations representing county and city governments  
2 in producing the content for and presenting the required  
3 training. The county agricultural extension council shall  
4 notify the board of supervisors when an appointee has attended  
5 the required training. If an appointee fails to attend the  
6 required training, the board of supervisors shall make a new  
7 appointment for the position and the new appointee shall attend  
8 the required training prior to taking office.

9 Sec. 29. Section 359.17, subsection 1, Code 2026, is amended  
10 to read as follows:

11 1. The board of township trustees in each township shall  
12 consist of three registered voters of the township to be  
13 appointed as provided in section 359.11. ~~However, in townships~~  
14 ~~with a taxable valuation for property tax purposes of two~~  
15 ~~hundred fifty million dollars or more, the board of township~~  
16 ~~trustees shall consist of five registered voters of the~~  
17 ~~township.~~ The trustees shall ~~act as fence viewers as provided~~  
18 ~~in [chapter 359A](#)~~ and shall perform other duties assigned to them  
19 by law. The board of trustees shall meet not less than two  
20 times a year. At least one of the meetings shall be scheduled  
21 to meet the requirements of [section 359.49](#).

22 Sec. 30. Section 359.49, Code 2026, is amended by adding the  
23 following new subsection:

24 NEW SUBSECTION. 1A. Prior to adoption and certification  
25 of the budget proposed pursuant to this section, the board  
26 of trustees shall provide the proposed budget to the board  
27 of supervisors. The board of supervisors shall have the  
28 option to approve or reject the proposed budget. The board of  
29 supervisors shall approve or reject the proposed budget with  
30 recommended changes in a timely manner so as to not delay the  
31 duties of the board of trustees to adopt a budget and certify  
32 taxes by the deadlines provided in this section.

33 Sec. 31. Section 359.50, subsection 1, Code 2026, is amended  
34 to read as follows:

35 1. A township budget as finally adopted for the following

1 fiscal year becomes effective July 1. A township budget for  
2 the current fiscal year may be amended, with the approval of  
3 the board of supervisors, for any of the following purposes:

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

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

10 Sec. 32. Section 359.51, Code 2026, is amended to read as  
11 follows:

12 **359.51 Separate accounts.**

13 A township shall keep separate accounts corresponding to the  
14 items in the township's adopted or amended budget. A township  
15 shall keep accounts ~~which~~ that provide an accurate and detailed  
16 statement of all public funds collected, received, or expended  
17 for any township purpose, by any township officer, county  
18 employee under the authority of the township, or other person,  
19 and ~~which~~ that show the receipt, use, and disposition of all  
20 township property.

21 Sec. 33. NEW SECTION. 359.51A Annual reports.

22 By December 31, 2027, and by December 31 of each year  
23 thereafter, each board of township trustees shall provide  
24 to the department of management, on a form provided by the  
25 department of management, a report outlining the township's  
26 finances, accounts, beginning and ending balances, taxes  
27 collected, and other information the department of management  
28 deems relevant.

29 Sec. 34. Section 359A.2A, subsections 1 and 4, Code 2026,  
30 are amended to read as follows:

31 ~~1. The trustees of the township where a controversy arises~~  
32 ~~under this chapter shall serve as fence viewers~~ Each year,  
33 the county board of supervisors shall appoint five or seven  
34 township trustees from the county to serve as fence viewers  
35 for the calendar year. If a fence viewer no longer serves as

1 a township trustee, the fence viewer's term shall immediately  
2 terminate and the county board of supervisors shall appoint a  
3 township trustee from the county to serve the unexpired portion  
4 of the term. No two appointees shall be a resident of the same  
5 township. The fence viewers shall have authority to hear and  
6 decide all questions related to matters that are part of the  
7 controversy as provided in this chapter.

8 4. Upon the disqualification of ~~the~~ a fence viewer,  
9 ~~the remaining trustees~~ county board of supervisors shall  
10 appoint a qualified substitute fence viewer to decide each  
11 question related to a matter in controversy. If a ~~trustee~~  
12 fence viewer is not remaining, the ~~township clerk~~ county  
13 board of supervisors shall appoint three qualified substitute  
14 fence viewers to decide each question related to a matter in  
15 controversy. However, **this subsection** does not apply if the  
16 ~~township clerk~~ board of supervisors selects a fence viewer as  
17 provided in **section 359A.14**.

18 Sec. 35. Section 359A.2A, subsection 2, paragraph b, Code  
19 2026, is amended to read as follows:

20 b. A fence viewer who has a conflict of interest in  
21 deciding a question related to a matter that is part of the  
22 controversy is disqualified from participating in the matter.  
23 ~~The disqualification shall be made by the election of the fence~~  
24 ~~viewer or unanimous vote of the fence viewers who do not have a~~  
25 ~~conflict of interest in the matter. However, if three or more~~  
26 ~~fence viewers do not have a conflict of interest in the matter,~~  
27 ~~the disqualification shall be made by a majority vote of those~~  
28 ~~fence viewers.~~

29 Sec. 36. Section 359A.6, Code 2026, is amended to read as  
30 follows:

31 **359A.6 Default — costs and fees collected.**

32 If the erecting, rebuilding, or repairing of a fence is not  
33 completed within thirty days from and after the time fixed in  
34 the order issued under section 359A.4, the ~~board of township~~  
35 ~~trustees acting as fence viewers~~ county board of supervisors

1 shall cause the fence to be erected, rebuilt, and repaired,  
2 and the value thereof may be fixed by the fence viewers. The  
3 board of supervisors shall determine fees of the fence viewers.  
4 Unless the sum so fixed, together with all fees of the fence  
5 viewers caused by the default, is paid to the county treasurer,  
6 within ten days after the full amount due is ascertained,  
7 or when ordered to pay for an existing fence, and the value  
8 thereof is fixed by the fence viewers, and the sum, together  
9 with the fees of the fence viewers, remains unpaid by the party  
10 in default for ten days, the fence viewers shall certify to the  
11 county treasurer the full amount due from the party or parties  
12 in default, including all fees and costs assessed by the fence  
13 viewers, together with a description of the real estate owned  
14 by the party or parties in default along or upon which the said  
15 fence exists. The county treasurer shall enter the full amount  
16 due upon the county system, and the amount shall be collected  
17 in the same manner as ordinary taxes. Upon certification to  
18 the county treasurer, the amount assessed shall be a lien on  
19 the parcel until paid.

20 Sec. 37. Section 359A.8, Code 2026, is amended to read as  
21 follows:

22 **359A.8 Orders.**

23 All orders and decisions made by the fence viewers shall  
24 be in writing, signed by at least two of them, and filed with  
25 the township clerk. The township clerk shall not collect fees  
26 under this section.

27 Sec. 38. Section 359A.14, Code 2026, is amended to read as  
28 follows:

29 **359A.14 Lands in different ~~townships~~ counties.**

30 When the adjoining lands are situated in different ~~townships~~  
31 ~~in the same or different~~ counties, the ~~clerk of the township~~  
32 board of supervisors of the county of the owner making the  
33 application shall select ~~two trustees of the clerk's township~~  
34 as three fence viewers from its county, and the ~~clerk of the~~  
35 ~~other township one~~ board of supervisors of the other county

1 shall select two fence viewers from that clerk's township  
2 county, who shall possess, in such case, all the powers given  
3 to fence viewers in this chapter, but all orders, notices, and  
4 valuations and taxation of costs made by them must be recorded  
5 ~~in both townships and~~ in the office of the recorder of deeds of  
6 each county.

7 Sec. 39. REPEAL. Sections 39.22, 64.12, 359.10, 359.12,  
8 359.13, 359.46, and 359.47, Code 2026, are repealed.

9 Sec. 40. REPEAL. Chapter 360, Code 2026, is repealed.

10 Sec. 41. TRANSITION — ELECTED TOWNSHIP OFFICIALS.

11 1. The term of all elected township officials in all  
12 townships in a county with a population of less than fourteen  
13 thousand four hundred eighty-four according to the 2020 federal  
14 decennial census shall terminate on January 1, 2027. A person  
15 serving as a township trustee or township clerk pursuant to  
16 chapter 359, Code 2026, may continue serving in that role until  
17 January 1, 2027.

18 2. The term of all elected township officials in all  
19 townships in a county with a population of not less than  
20 fourteen thousand four hundred eighty-four but not more than  
21 fifty-two thousand four hundred three according to the 2020  
22 federal decennial census shall terminate on January 1, 2029. A  
23 person serving as a township trustee or township clerk pursuant  
24 to chapter 359, Code 2026, may continue serving in that role  
25 until January 1, 2029.

26 3. The term of all elected township officials in all  
27 townships in a county with a population of more than fifty-two  
28 thousand four hundred three according to the 2020 federal  
29 decennial census shall terminate on January 1, 2031. A person  
30 serving as a township trustee or township clerk pursuant to  
31 chapter 359, Code 2026, may continue serving in that role until  
32 January 1, 2031.

33 Sec. 42. TRANSITION — TOWNSHIP EMPLOYEES.

34 1. All employees of a township in a county with a population  
35 of less than fourteen thousand four hundred eighty-four

1 according to the 2020 federal decennial census shall be  
2 considered employees of the county in which the township is  
3 located as of July 1, 2027, without incurring any loss in  
4 salary, benefits, or accrued years of service.

5 2. All employees of a township in a county with a population  
6 of not less than fourteen thousand four hundred eighty-four but  
7 not more than fifty-two thousand four hundred three according  
8 to the 2020 federal decennial census shall be considered  
9 employees of the county in which the township is located as of  
10 July 1, 2029, without incurring any loss in salary, benefits,  
11 or accrued years of service.

12 3. All employees of a township in a county with a population  
13 of more than fifty-two thousand four hundred three according to  
14 the 2020 federal decennial census shall be considered employees  
15 of the county in which the township is located as of July  
16 1, 2031, without incurring any loss in salary, benefits, or  
17 accrued years of service.

18 Sec. 43. EFFECTIVE DATE. Except as otherwise provided in  
19 this Act, this Act, being deemed of immediate importance, takes  
20 effect upon enactment.

21 Sec. 44. EFFECTIVE DATE. The following take effect January  
22 1, 2027:

23 1. The section of this Act amending section 97B.1A,  
24 subsection 8, paragraph "a".

25 2. The section of this Act amending section 97C.2,  
26 subsection 1.

27 Sec. 45. EFFECTIVE DATE. The following take effect July 1,  
28 2027:

29 1. The section of this Act amending section 85.61,  
30 subsection 3, paragraph "a".

31 2. The section of this Act striking section 331.322,  
32 subsection 14.

33 3. The section of this Act amending section 331.324,  
34 subsection 1, paragraph "o".

35 4. The section of this Act enacting section 331.324,

1 subsection 7.

2 5. The section of this Act amending section 331.901,  
3 subsection 5.

4 6. The section of this Act amending section 359.51.

5 7. The portion of the section of this Act repealing sections  
6 359.46 and 359.47.

7 Sec. 46. APPLICABILITY.

8 1. The following apply July 1, 2026, to the adoption,  
9 certification, and amendment of township budgets for fiscal  
10 years beginning on and after July 1, 2027, for townships  
11 located in a county with a population of less than fourteen  
12 thousand four hundred eighty-four according to the 2020 federal  
13 decennial census:

14 a. The section of this Act enacting section 359.49,  
15 subsection 1A.

16 b. The section of this Act amending section 359.50,  
17 subsection 1.

18 2. The following apply July 1, 2028, to the adoption,  
19 certification, and amendment of township budgets for fiscal  
20 years beginning on and after July 1, 2029, for townships  
21 located in a county with a population of not less than fourteen  
22 thousand four hundred eighty-four but not more than fifty-two  
23 thousand four hundred three according to the 2020 federal  
24 decennial census:

25 a. The section of this Act enacting section 359.49,  
26 subsection 1A.

27 b. The section of this Act amending section 359.50,  
28 subsection 1.

29 3. The following apply July 1, 2030, to the adoption,  
30 certification, and amendment of township budgets for fiscal  
31 years beginning on and after July 1, 2031, for townships  
32 located in a county with a population of more than fifty-two  
33 thousand four hundred three according to the 2020 federal  
34 decennial census:

35 a. The section of this Act enacting section 359.49,

1 subsection 1A.

2 b. The section of this Act amending section 359.50,  
3 subsection 1.

4 Sec. 47. APPLICABILITY.

5 1. a. For counties with a population of not less than  
6 fourteen thousand four hundred eighty-four but not more than  
7 fifty-two thousand four hundred three according to the 2020  
8 federal decennial census, except as provided in paragraph "b",  
9 this Act shall apply beginning January 1, 2029.

10 b. (1) The following shall apply to counties described in  
11 paragraph "a" on and after the effective date of the following  
12 sections of this Act:

13 (a) The section of this Act amending section 331.512,  
14 subsection 1, paragraph "i".

15 (b) The section of this Act enacting section 359.51A.

16 (c) The section of this Act repealing chapter 360.

17 (2) The following shall apply to counties described in  
18 paragraph "a" beginning July 1, 2028:

19 (a) The portion of the section of this Act enacting section  
20 359.11, subsection 1, paragraph "a", subparagraph (2).

21 (b) The portion of the section of this Act enacting section  
22 359.11, subsection 4.

23 (c) The section of this Act enacting section 359.49,  
24 subsection 1A.

25 (d) The section of this Act amending section 359.50,  
26 subsection 1.

27 (3) The following shall apply to counties described in  
28 paragraph "a" beginning July 1, 2029:

29 (a) The section of this Act amending section 85.61,  
30 subsection 3, paragraph "a".

31 (b) The section of this Act striking section 331.322,  
32 subsection 14.

33 (c) The section of this Act amending section 331.324,  
34 subsection 1, paragraph "o".

35 (d) The section of this Act enacting section 331.324,

1 subsection 7.

2 (e) The section of this Act amending section 331.901,  
3 subsection 5.

4 (f) The section of this Act amending section 359.51.

5 (g) The portion of the section of this Act repealing  
6 sections 359.46 and 359.47.

7 c. Prior to January 1, 2029, the following provisions of  
8 law, to the extent such provisions relate to townships, shall  
9 apply to the counties described in paragraph "a":

10 (1) Section 39.3, subsection 7, Code 2026.

11 (2) Section 39.21, subsection 4, Code 2026.

12 (3) Section 39.22, Code 2026.

13 (4) Section 39.27, Code 2026.

14 (5) Section 49.41, subsection 2, paragraph "b", Code 2026.

15 (6) Section 49.41, subsection 4, Code 2026.

16 (7) Section 50.7, Code 2026.

17 (8) Section 64.1A, subsection 5, Code 2026.

18 (9) Section 64.2, subsection 1, Code 2026.

19 (10) Section 64.3, subsection 3, Code 2026.

20 (11) Section 64.12, Code 2026.

21 (12) Section 64.19, subsection 2, Code 2026.

22 (13) Section 64.19, subsection 4, Code 2026.

23 (14) Section 64.24, subsection 1, paragraph "a",  
24 subparagraph (2), Code 2026.

25 (15) Section 65.3, Code 2026.

26 (16) Section 69.8, subsection 5, Code 2026.

27 (17) Section 97B.1A, subsection 8, paragraph "a",  
28 subparagraph (1), Code 2026.

29 (18) Section 97C.2, subsection 1, Code 2026.

30 (19) Section 165.35, Code 2026.

31 (20) Section 169C.6, subsection 3, Code 2026.

32 (21) Section 327G.4, subsection 1, paragraph "e", Code  
33 2026.

34 (22) Section 331.248, subsection 4, paragraph "a",  
35 subparagraph (5), Code 2026.

- 1 (23) Section 331.502, subsection 5, Code 2026.
- 2 (24) Section 359.10, Code 2026.
- 3 (25) Section 359.11, Code 2026, except as modified by  
4 paragraph "b" of this subsection.
- 5 (26) Section 359.12, Code 2026.
- 6 (27) Section 359.13, Code 2026.
- 7 (28) Section 359.17, subsection 1, Code 2026.
- 8 (29) Section 359A.2A, subsections 1 and 4, Code 2026.
- 9 (30) Section 359A.2A, subsection 2, paragraph "b", Code  
10 2026.
- 11 (31) Section 359A.6, Code 2026.
- 12 (32) Section 359A.8, Code 2026.
- 13 (33) Section 359A.14, Code 2026.
- 14 d. Prior to July 1, 2029, the following provisions of law,  
15 to the extent such provisions relate to townships, shall apply  
16 to the counties described in paragraph "a":
- 17 (1) Section 85.61, subsection 3, paragraph "a", Code 2026.
- 18 (2) Section 331.322, subsection 14, Code 2026.
- 19 (3) Section 331.324, Code 2026.
- 20 (4) Section 331.901, subsection 5, Code 2026.
- 21 (5) Section 359.46, Code 2026.
- 22 (6) Section 359.47, Code 2026.
- 23 (7) Section 359.51, Code 2026.
- 24 2. a. For counties with a population of more than fifty-two  
25 thousand four hundred three according to the 2020 federal  
26 decennial census, except as provided in paragraph "b", this Act  
27 shall apply beginning January 1, 2031.
- 28 b. (1) The following shall apply to counties described in  
29 paragraph "a" on and after the effective date of the following  
30 sections of this Act:
- 31 (a) The section of this Act amending section 331.512,  
32 subsection 1, paragraph "i".
- 33 (b) The section of this Act enacting section 359.51A.
- 34 (c) The section of this Act repealing chapter 360.
- 35 (2) The following shall apply to counties described in

1 paragraph "a" beginning July 1, 2030:

2 (a) The portion of the section of this Act enacting section  
3 359.11, subsection 1, paragraph "a", subparagraph (3).

4 (b) The portion of the section of this Act enacting section  
5 359.11, subsection 4.

6 (c) The section of this Act enacting section 359.49,  
7 subsection 1A.

8 (d) The section of this Act amending section 359.50,  
9 subsection 1.

10 (3) The following shall apply to counties described in  
11 paragraph "a" beginning July 1, 2031:

12 (a) The section of this Act amending section 85.61,  
13 subsection 3, paragraph "a".

14 (b) The section of this Act striking section 331.322,  
15 subsection 14.

16 (c) The section of this Act amending section 331.324,  
17 subsection 1, paragraph "o".

18 (d) The section of this Act enacting section 331.324,  
19 subsection 7.

20 (e) The section of this Act amending section 331.901,  
21 subsection 5.

22 (f) The section of this Act amending section 359.51.

23 (g) The portion of the section of this Act repealing  
24 sections 359.46 and 359.47.

25 c. Prior to January 1, 2031, the following provisions of  
26 law, to the extent such provisions relate to townships, shall  
27 apply to the counties described in paragraph "a":

28 (1) Section 39.3, subsection 7, Code 2026.

29 (2) Section 39.21, subsection 4, Code 2026.

30 (3) Section 39.22, Code 2026.

31 (4) Section 39.27, Code 2026.

32 (5) Section 49.41, subsection 2, paragraph "b", Code 2026.

33 (6) Section 49.41, subsection 4, Code 2026.

34 (7) Section 50.7, Code 2026.

35 (8) Section 64.1A, subsection 5, Code 2026.

- 1 (9) Section 64.2, subsection 1, Code 2026.
- 2 (10) Section 64.3, subsection 3, Code 2026.
- 3 (11) Section 64.12, Code 2026.
- 4 (12) Section 64.19, subsection 2, Code 2026.
- 5 (13) Section 64.19, subsection 4, Code 2026.
- 6 (14) Section 64.24, subsection 1, paragraph "a",  
7 subparagraph (2), Code 2026.
- 8 (15) Section 65.3, Code 2026.
- 9 (16) Section 69.8, subsection 5, Code 2026.
- 10 (17) Section 97B.1A, subsection 8, paragraph "a",  
11 subparagraph (1), Code 2026.
- 12 (18) Section 97C.2, subsection 1, Code 2026.
- 13 (19) Section 165.35, Code 2026.
- 14 (20) Section 169C.6, subsection 3, Code 2026.
- 15 (21) Section 327G.4, subsection 1, paragraph "e", Code  
16 2026.
- 17 (22) Section 331.248, subsection 4, paragraph "a",  
18 subparagraph (5), Code 2026.
- 19 (23) Section 331.502, subsection 5, Code 2026.
- 20 (24) Section 359.10, Code 2026.
- 21 (25) Section 359.11, Code 2026, except as modified by  
22 paragraph "b" of this subsection.
- 23 (26) Section 359.12, Code 2026.
- 24 (27) Section 359.13, Code 2026.
- 25 (28) Section 359.17, subsection 1, Code 2026.
- 26 (29) Section 359A.2A, subsections 1 and 4, Code 2026.
- 27 (30) Section 359A.2A, subsection 2, paragraph "b", Code  
28 2026.
- 29 (31) Section 359A.6, Code 2026.
- 30 (32) Section 359A.8, Code 2026.
- 31 (33) Section 359A.14, Code 2026.
- 32 d. Prior to July 1, 2031, the following provisions of law,  
33 to the extent such provisions relate to townships, shall apply  
34 to the counties described in paragraph "a":  
35 (1) Section 85.61, subsection 3, paragraph "a", Code 2026.

- 1 (2) Section 331.322, subsection 14, Code 2026.
- 2 (3) Section 331.324, Code 2026.
- 3 (4) Section 331.901, subsection 5, Code 2026.
- 4 (5) Section 359.46, Code 2026.
- 5 (6) Section 359.47, Code 2026.
- 6 (7) Section 359.51, Code 2026.

7 EXPLANATION

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

10 This bill relates to township boards of trustees, including  
11 the appointment and duties of township officers and township  
12 budgets.

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

27 Most provisions of the bill apply to townships depending on  
28 the population of the county in which a respective township  
29 is located. For townships in counties with populations below  
30 14,484, most provisions of the bill apply to fiscal years  
31 beginning on and after July 1, 2027. For townships in counties  
32 with populations of at least 14,484 but not more than 52,403,  
33 most provisions of the bill apply to fiscal years beginning  
34 on and after July 1, 2029. For townships in counties with  
35 populations of more than 52,403, most provisions of the bill

1 apply to fiscal years beginning on and after July 1, 2031.  
2 The bill contains different effective date and applicability  
3 provisions to allow for the transition of certain provisions as  
4 they apply to townships in counties of different populations.

5 The bill eliminates township trustees as an elected position  
6 and instead requires the board of supervisors to appoint three  
7 registered voters in each township to serve a three-year term  
8 on the board of trustees. The bill eliminates the township  
9 clerk as an elected position and instead requires the board of  
10 supervisors to appoint a township clerk for a four-year term.  
11 Prior to an appointee's initial term as a township trustee  
12 or township clerk, the appointee must attend a training on  
13 township budgets and responsibilities offered by the county  
14 agriculture extension council in collaboration with the  
15 department of management and organizations representing county  
16 and city governments.

17 The bill requires the board of supervisors to appoint five or  
18 seven township trustees in the county to serve as countywide  
19 fence viewers and, by operation of law, as a countywide animal  
20 board of health. The bill disqualifies a fence viewer with a  
21 conflict of interest from participating in a matter without,  
22 as provided in current law, requiring a vote of the other  
23 fence viewers on whether to disqualify the fence viewer with  
24 a conflict of interest. When a matter arises involving land  
25 located in two different counties, the bill requires the  
26 board of supervisors of the county of the owner making the  
27 application to select three fence viewers and the board of  
28 supervisors from the other county to select two fence viewers,  
29 who together shall perform all duties of the fence viewers.

30 A board of township trustees is responsible for adopting  
31 and certifying a township budget. Prior to adoption and  
32 certification of the budget, the bill requires the board of  
33 township trustees to provide the proposed budget to the board  
34 of supervisors for approval. The board of supervisors must  
35 accept or reject the proposed budget with recommended changes

1 in a timely manner so as to not delay the duties of the board  
2 of township trustees in adopting a budget and certifying taxes  
3 by the deadlines provided in Code section 359.49. The bill  
4 requires a board of township trustees to obtain the approval of  
5 the board of supervisors prior to amending an adopted budget.

6 Under the bill, each board of township trustees shall  
7 provide to the department of management a report outlining  
8 certain financial information by December 31, 2027, and by  
9 December 31 each year thereafter. This provision applies to  
10 all townships upon enactment.

11 The bill repeals Code chapter 360, which governs the  
12 building or acquisition of public halls to serve as township  
13 halls. This repeal applies to all townships upon enactment.

14 The bill terminates the term of all elected township  
15 officials in all townships in this state on January 1 of the  
16 applicable year. A person serving as a township trustee or  
17 township clerk pursuant to current law may continue serving in  
18 that role until January 1 of that year.

19 Current law requires the board of supervisors to fix the  
20 compensation for services for county and township officers  
21 and employees if not otherwise fixed by state law. The  
22 bill specifies that the board of supervisors shall fix the  
23 compensation for services of township trustees and clerks, and  
24 states that a person performing services for a township is an  
25 employee of the county and not of the township.

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

34 Current law authorizes IPERS to enter into an agreement with  
35 the federal security administration or its successor (currently

1 the United States social security administration) for the  
2 purpose of extending the benefits of the federal old-age and  
3 survivors' insurance system to employees of the state or  
4 any political subdivision thereof with respect to services  
5 specified in such agreement that constitute "employment". The  
6 agreement must provide that benefits will be provided for  
7 employees whose services are covered by the agreement, and  
8 their dependents and survivors, on the same basis as though  
9 such services constituted employment within the meaning of  
10 Tit. II of the federal Social Security Act, and the state  
11 will pay to the secretary of the treasury contributions with  
12 respect to wages. All services that constitute employment and  
13 are performed in the employ of the state, or any political  
14 subdivision, by employees of the state, or of any political  
15 subdivision, shall be covered by the agreement. The term  
16 "employee" includes elective and appointive officials of the  
17 state or any political subdivision thereof, except elective  
18 officials in positions, the compensation for which is on a  
19 fee basis, elective officials of school districts, elective  
20 officials of townships, and elective officials of other  
21 political subdivisions who are in part-time positions. The  
22 bill provides that the term "employee" includes elective and  
23 appointive officials of the state or any political subdivision  
24 thereof, except elective officials in positions, the  
25 compensation for which is on a fee basis, elective officials  
26 of school districts, and elective officials of other political  
27 subdivisions who are in part-time positions. Current law  
28 provides that the term "political subdivision" includes an  
29 instrumentality of the state of Iowa, of one or more of its  
30 political subdivisions, or of the state and one or more of its  
31 political subdivisions, but only if such instrumentality is  
32 a juristic entity that is legally separate and distinct from  
33 the state or subdivision and only if its employees are not by  
34 virtue of their relation to such juristic entity employees of  
35 the state or subdivisions.