



## LOCAL GOVERNMENT MANDATES STUDY COMMITTEE

### LEGISLATIVE MEMBERS

Senator Mary Jo Wilhelm, Temporary Co-chairperson	Representative Bobby Kaufmann, Temporary Co-chairperson
Senator Randy Feenstra	Representative Greg Heartsill
Senator Rita Hart	Representative Dawn E. Pettengill
Senator Ken Rozenboom	Representative Art Staed
Senator Rich Taylor	Representative Sally Stutsman

### Tentative Agenda

Friday, November 7, 2014

Room 103, Supreme Court Chamber, State Capitol

- 9:00 a.m. Call to Order  
Roll Call  
Election of Co-Chairpersons  
Adoption of Rules  
Opening Remarks
- 9:15 a.m. Local Government Fee Structures  
Jamie Cashman, Government Relations Manager, Iowa State  
Association of Counties
- 9:45 a.m. Marriage License Fees  
Melissa Bird, Keokuk County Recorder, President, Iowa County  
Recorders Association  
Kris Colby, Winnebago County Recorder  
Chad Airhart, Dallas County Recorder
- 10:15 a.m. Document Retention  
Ken Kline, Cerro Gordo County Auditor  
Dennis Parrott, Jasper County Auditor
- 10:45 a.m. County Offices and Colocation with State Agencies  
Dee F. Bruemmer, County Administrator, Scott County, representing  
the Urban County Coalition  
James W. Bronner, Finance Director, Black Hawk County,  
representing the Urban County Coalition

- 11:30 a.m. Lunch
- 12:00 p.m. Notice and Publication Requirements  
Alan Kemp, Executive Director, Iowa League of Cities
- 12:30 p.m. Notice and Publication Requirements  
Scott Sundstrom, Nyemaster Goode, P.C., Legal Counsel,  
representing the Iowa Newspaper Association  
Jeff Wagner, President, Iowa Newspaper Association  
Mike Hodges, Government Relations Committee Co-chairperson, Iowa  
Newspaper Association
- 1:00 p.m. Public Comment
- 1:30 p.m. Committee Discussion/Adjournment

# Members

## Local Government Mandates Study Committee

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### Senator Mary Jo Wilhelm

Co-Chairperson  
414 N Elm  
Cresco, IA 52136  
H: (563) 547-4156

### Senator Randy Feenstra

641 Second St  
Hull, IA 51239  
H: (712) 439-1244

### Senator Rita Hart

2764 - 130th Ave  
Wheatland, IA 52777  
H: (563) 374-1368

### Senator Ken Rozenboom

2200 Oxford Ave  
Oskaloosa, IA 52577

### Senator Rich Taylor

2667 Iowa Ave  
Mt Pleasant, IA 52641

### Representative Bobby Kaufmann

Co-Chairperson  
1527 330th Street  
Wilton, IA 52778

### Representative Greg Heartsill

831 Wyoming Street  
Chariton, IA 50049

### Representative Dawn E. Pettengill

P.O. Box A  
Mount Auburn, IA 52313  
H: (319) 610-3412 B: (319) 610-3412

### Representative Art Staed

2905 Alleghany Dr. NE  
Cedar Rapids, IA 52402  
H: (319) 365-6993 B: (319) 899-4365

### Representative Sally Stutsman

3754- 500th Street Sw  
Riverside, IA 52327  
H: (319) 679-2347

## **Local Government Mandates Study Committee**

**Charge:** Consider testimony and review information concerning state government mandates on local governments that are not funded by the state.

**Members:** 5 Senate / 5 House

**Meeting Days:** 1 day following the November 4 election

## **PROPOSED RULES**

### **LOCAL GOVERNMENT MANDATES**

#### **STUDY COMMITTEE**

1. Six of the voting members shall constitute a quorum, but a lesser number of members may adjourn or recess the Committee in the absence of a quorum.
2. A majority vote of those voting members present is necessary to carry any action; however, no recommendations to the Legislative Council or General Assembly may be adopted without the affirmative votes of at least three members of each house.
3. Whenever Mason's Manual of Legislative Procedure does not conflict with the rules specifically adopted by the Committee, Mason's Manual of Legislative Procedure shall govern the deliberations of the Committee.
4. Meetings shall be set by motion before adjournment, or by call of the Co-Chairpersons of the Committee if meetings are necessary before the date set in the motion.
5. Rules shall be adopted by the affirmative votes of at least three members of each house and may only be changed or suspended by a similar vote of the Committee.

Proposed:

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November 7, 2014



LEGISLATIVE  
SERVICES AGENCY

*Serving the Iowa Legislature*

Glen Dickinson, Director

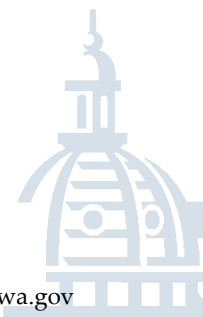
Andrew J. Ward

Legal Counsel 1

Des Moines, IA 50319

Phone: 515.725.2251

E-mail: [andrew.ward@legis.iowa.gov](mailto:andrew.ward@legis.iowa.gov)



November 4, 2014

**TO: Members of the Local Government Mandates Study Committee**  
**FROM: Andrew J. Ward, Legal Counsel, Legislative Services Agency**  
**RE: Background Information**

**Charge and Focus of the Committee.** The charge of the committee is to consider testimony and review information concerning state government mandates on local governments that are not funded by the state.

**Initial Request.** In May of 2014, the Chairpersons and Ranking Members of the House and Senate Local Government Committees requested the appointment of an interim committee to determine instances where the state imposes unfunded and underfunded mandates on local governments. In their letter, the respective Chairs and Ranking Members also requested that the interim committee develop recommendations for how future General Assemblies should address these issues. The Legislative Council authorized the establishment of the committee on June 25, 2014, for one meeting day.

**Note on Presenters.** The Temporary Co-chairpersons have requested that the following organizations present information before the Committee:

- Iowa State Association of Counties.
- Iowa County Recordors Association.
- Iowa State Association of County Auditors.
- Urban County Coalition.
- Iowa League of Cities.
- Iowa Newspaper Association.

The Temporary Co-chairpersons have asked that these organizations present background information on specific topics under the committee's purview, and have further requested that the organizations present the committee with information on additional unfunded or underfunded mandates that impact their membership.

**Note on Materials.** Attached is the interim committee request letter along with Iowa Code sections and Iowa Acts chapters organized by topic, as referred to in presenter materials.

TO: Senator Michael Gronstal, Senate Majority Leader

Speaker Kraig Paulsen, Speaker of the House

RE: Request for Interim Study Regarding Unfunded Mandates on Local Government

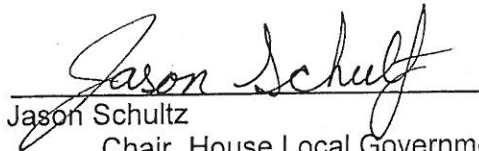
Working on a variety of issues over the past several legislative sessions, it has come to our attention that there are many instances in state code that may inadvertently shift what should be expenses born by the state, on to local property tax payers.

As the Chairs and Ranking Members of the House and Senate Local Government Committees, we are writing to ask that you appoint an interim committee of legislators to determine the instances where the state may impose an unfunded or underfunded mandate on local governments. We would also recommend that this interim committee develop recommendations for the next, and subsequent legislatures to address these issues.

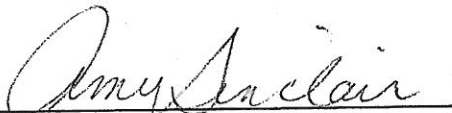
Respectfully Submitted,



Mary Jo Wilhelm  
Chair, Senate Local Government Committee  
Committee



Jason Schultz  
Chair, House Local Government



Amy Sinclair  
Ranking Member  
Senate Local Government Committee



Art Staed  
Ranking Member  
House Local Government Committee

**Iowa State Association of Counties**

Sheriff's Fees



**331.655 Fees — mileage — expenses.**

1. The sheriff shall collect the following fees:
  - a. For serving a notice and returning it, for the first person served, fifteen dollars, and each additional person, fifteen dollars except the fee for serving additional persons in the same household shall be ten dollars for each additional service, or if the service of notice cannot be made or several attempts are necessary, the repayment of all necessary expenses actually incurred by the sheriff while attempting in good faith to serve the notice.
  - b. For each warrant served, twenty dollars, and the repayment of necessary expenses incurred in executing the warrant, as sworn to by the sheriff, or if service of the warrant cannot be made, the repayment of all necessary expenses actually incurred by the sheriff while attempting in good faith to serve the warrant.
  - c. For serving and returning a subpoena, for each person served, twenty dollars, and the necessary expenses incurred while serving subpoenas in criminal cases or cases relating to hospitalization of persons with mental illness.
  - d. For summoning a grand or trial jury, all necessary and actual expenses incurred by the sheriff.
  - e. For summoning a jury to assess the damages to the owners of lands taken for works of internal improvement, and attending them, one hundred dollars per day, and necessary expenses incurred. **This subsection** does not allow a sheriff to make separate charges for different assessments which can be made by the same jury and completed in one day of ten hours.
  - f. For serving an execution, attachment, order for the delivery of personal property, injunction, or any order of court, and returning it, fifteen dollars.
  - g. For making and executing a certificate or deed for lands sold on execution, or a bill of sale for personal property sold, thirty dollars.
  - h. For the time necessarily employed in making an inventory of personal property attached or levied upon, ten dollars per hour.
  - i. For a copy of any paper required by law, made by the sheriff, fifty cents.
  - j. Mileage at the rate specified in **section 70A.9** in all cases required by law, going and returning. Mileage fees do not apply where provision is made for expenses, and both mileage and expenses shall not be allowed for the same services and for the same trip. If the sheriff transports one or more persons by auto to a state institution or any other destination required by law or if one or more legal papers are served on the same trip, the sheriff is entitled to one mileage, the mileage cost of which shall be prorated to the persons transported or papers served. However, in serving original notices in civil cases and in serving and returning a subpoena, the sheriff shall be allowed mileage in each action where the original notice or subpoena is served, with a minimum mileage of one dollar for each service. The sheriff may refuse to serve any legal processes in civil cases until the fees and estimated mileage for service have been paid.
  - k. For attending sale of property, fifty dollars.
  - l. For conveying one or more persons to a state, county, or private institution by order of court

or commission, necessary expenses for the sheriff and the person conveyed and fifteen dollars per hour for the time necessarily employed in going to and from the institution, the expenses and hourly rate to be charged and accounted for as fees. If the sheriff needs assistance in taking a person to an institution, the assistance shall be furnished at the expense of the county.

*m.* For serving a warrant for the seizure of intoxicating liquors, five dollars; for the removal and custody of the liquor, actual expenses; for the destruction of the liquor under the order of the court, five dollars and actual expenses; for posting and leaving notices in these cases, five dollars and actual expenses.

*n.* For posting a notice or advertisement, five dollars.

*o.* For delivering prisoners under a change of venue, the fee authorized under **section 815.8**.

2. The mileage fees allowed by law may be retained by the sheriff as an addition to the sheriff's annual salary. In counties having a population of one hundred thousand or more, the county may contract with the sheriff for the use of an automobile on a monthly basis in lieu of payment of mileage in the service of criminal processes.

3. The sheriff shall keep an accurate record of the fees collected in the county system, make a quarterly report of the fees collected to the board, and pay the fees belonging to the county into the county treasury as provided in **section 331.902**.

4. The sheriff shall deposit funds collected and held by the sheriff in an approved depository as provided in **chapter 12C**.

1. [C51, §2536; R60, §1570, 4145; C73, §3788, 3789, 3807; C97, S13, §511; C24, 27, 31, 35, 39, §5191; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.11; S81, §331.655(1); 81 Acts, ch 117, §654]

2. [C24, §5192; C27, 31, 35, §5191-a1, 5192; C39, §5191.2, 5192; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §337.13, 337.14; S81, §331.655(2); 81 Acts, ch 117, §654]

3. [C97, S13, §508; C24, 27, 31, 35, 39, §5246, 5247; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §342.2, 342.3; S81, §331.655(3); 81 Acts, ch 117, §654]

4. [S81, §331.655(4); 81 Acts, ch 117, §654]

83 Acts, ch 198, §23; 85 Acts, ch 118, §1; 88 Acts, ch 1133, §2; 90 Acts, ch 1230, §92; 96 Acts, ch 1129, §85; 97 Acts, ch 121, §8; 2001 Acts, ch 92, §1

Referred to in §331.652, 815.8

### **815.8 Sheriffs' fees.**

For delivering defendants under the change of venue provisions of rule of criminal procedure 2.11 or transferring arrested persons under **section 804.24**, sheriffs are entitled to the same fees as are allowed for the conveyance of persons to institutions under **section 331.655**.

**Iowa State Association of Counties**

**Driver's License Fees**

### **321.191 Fees for driver's licenses.**

1. *Instruction permits.* The fee for an instruction permit, other than a special instruction permit, chauffeur's instruction permit, or commercial driver's instruction permit, is six dollars. The fee for a special instruction permit is ten dollars. The fee for a chauffeur's instruction permit or commercial driver's instruction permit is twelve dollars.

2. *Noncommercial driver's licenses.* The fee for a noncommercial driver's license, other than a class D driver's license or any type of instruction permit, is four dollars per year of license validity.

3. *Licenses for chauffeurs.* The fee for a noncommercial class D driver's license is eight dollars per year of license validity.

4. *Commercial driver's licenses.* The fee for a commercial driver's license, other than an instruction permit, for the operation of a commercial motor vehicle is eight dollars per year of license validity.

5. *Licenses valid for motorcycles.* An additional fee of two dollars per year of license validity is required to issue a license valid to operate a motorcycle.

6. *Special minors' licenses.* Notwithstanding **subsection 2**, the fee for a driver's license issued to a minor under **section 321.194** or a restricted license issued to a minor under **section 321.178, subsection 2**, is eight dollars.

7. *Endorsements and removal of air brake restrictions.* The fee for a double/triple trailer endorsement, tank vehicle endorsement, and hazardous materials endorsement is five dollars for each endorsement. The fee for a passenger endorsement or a school bus endorsement is ten dollars. The fee for removal of an air brake restriction on a commercial driver's license is ten dollars. Fees imposed under **this subsection** for endorsements or removal of restrictions are valid for the period of the license. Upon renewal of a commercial driver's license, no fee is payable for retaining endorsements or the removal of the air brake restriction for those endorsements or restrictions which do not require the taking of either a knowledge or a driving skills test for renewal.

8. *Driver's license reinstatements.* The fee for reinstatement of a driver's license shall be twenty dollars for a license which is, after notice and opportunity for hearing, canceled, suspended, revoked, or barred. However, reinstatement of the privilege suspended under **section 321.210, subsection 1**, paragraph "a", subparagraph (3), shall be without fee. The fee for reinstatement of the privilege to operate a commercial motor vehicle after a period of disqualification shall be twenty dollars.

9. *Upgrading a license class privilege — fee adjustment.*

a. If an applicant wishes to upgrade a license class privilege, the fee charged shall be prorated on full-year fee increments of the new license in accordance with rules adopted by the department. The expiration date of the new license shall be the expiration date of the currently held driver's license. The fee for a commercial driver's license endorsement, the removal of an air brake restriction, or a commercial driver's license instruction permit shall not be prorated.

*b.* As used in **this subsection** “*to upgrade a license class privilege*” means to add any privilege to a valid driver’s license. The addition of a privilege includes converting from a noncommercial to a commercial license, converting from a noncommercial class C to a class D license, converting an instruction permit to a class license, adding any privilege to a **section 321.189, subsection 7**, license, adding an instruction permit privilege, adding a **section 321.189, subsection 7**, license to an instruction permit, and adding any privilege relating to a driver’s license issued to a minor under **section 321.194** or **321.178**.

[C31, 35, §4960-d26; C39, §5013.16; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §321.191; 82 Acts, ch 1160, §1, ch 1167, §1]

84 Acts, ch 1305, §66; 86 Acts, ch 1220, §29; 87 Acts, ch 167, §2; 87 Acts, ch 206, §4; 90 Acts, ch 1230, §38; 96 Acts, ch 1152, §12; 98 Acts, ch 1073, §9, 10; 2002 Acts, ch 1063, §25 – 27; 2003 Acts, ch 8, §14, 26; 2005 Acts, ch 8, §16, 17; 2008 Acts, ch 1113, §29; 2010 Acts, ch 1061, §171

Referred to in §321.12, 321.180A, 321.210B, 321.211, 321.212

### **321.195 Replacement of driver’s licenses and nonoperator’s identification cards.**

A fee of ten dollars shall be charged for the replacement of a driver’s license or nonoperator’s identification card. If a driver’s license or nonoperator’s identification card issued under **this chapter** is lost or destroyed, the person to whom the license or card was issued must furnish proof satisfactory to the department that the driver’s license or nonoperator’s identification card has been lost or destroyed in order to obtain a replacement.

[C31, 35, §4960-d27; C39, §5013.20; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §321.195] 89 Acts, ch 317, §33; 91 Acts, ch 27, §2; 98 Acts, ch 1073, §9, 10; 2013 Acts, ch 82, §3

Section amended

### **321M.9 Financial responsibility.**

1. *Fees to counties.* Notwithstanding any other provision in the Code to the contrary, the county treasurer of a county authorized to issue driver’s licenses under **this chapter** shall retain for deposit in the county general fund seven dollars of fees received for each issuance or renewal of driver’s licenses and nonoperator’s identification cards, but shall not retain any moneys for the issuance of any persons with disabilities identification devices. The five dollar processing fee charged by a county treasurer for collection of a civil penalty under **section 321.218A, 321A.32A, or 321J.17** shall be retained for deposit in the county general fund. The county treasurer shall remit the balance of fees and all civil penalties to the department.

# **Iowa State Association of Counties**

## **Food Inspection Fees**

### 137F.1 Definitions.

For the purpose of **this chapter**:

10. “*Municipal corporation*” means a political subdivision of this state.

14. “*Regulatory authority*” means the department or a municipal corporation that has entered into an agreement with the director pursuant to **section 137F.3** for authority to enforce **this chapter** in its jurisdiction.

### 137F.3 Authority to enforce.

1. The director shall regulate, license, and inspect food establishments and food processing plants and enforce **this chapter** pursuant to rules adopted by the department in accordance with **chapter 17A**. Municipal corporations shall not regulate, license, inspect, or collect license fees from food establishments and food processing plants, except as provided in **this section**.

2. A municipal corporation may enter into an agreement with the director to provide that the municipal corporation shall license, inspect, and otherwise enforce **this chapter** within its jurisdiction. The director may enter into the agreement if the director finds that the municipal corporation has adequate resources to perform the required functions. A municipal corporation may only enter into an agreement to enforce the rules setting minimum standards to protect consumers from foodborne illness adopted pursuant to **section 137F.2** if it also agrees to enforce the Iowa hotel sanitation code pursuant to **section 137C.6**. However, the department shall license and inspect all food processing plants which manufacture, package, or label food products. A municipal corporation may license and inspect, as authorized by **this section**, food processing plants whose operations are limited to the storage of food products.

3. If the director enters into an agreement with a municipal corporation as provided by **this section**, the director shall provide that the inspection practices of a municipal corporation are spot-checked on a regular basis.

4. A municipal corporation that is responsible for enforcing **this chapter** within its jurisdiction pursuant to an agreement shall make an annual report to the director providing the following information:

*a.* The total number of licenses granted or renewed by the municipal corporation under **this chapter** during the year.

*b.* The number of licenses granted or renewed by the municipal corporation under **this chapter** during the year in each of the following categories:

- (1) Food establishments.
- (2) Food processing plants.
- (3) Mobile food units and pushcarts.
- (4) Temporary food establishments.
- (5) Vending machines.

*c.* The amount of money collected in license fees during the year.

*d.* The amount expended to perform the functions required under the agreement, submitted on a form prescribed by the department.

*e.* Other information the director requests.

5. The director shall monitor municipal corporations which have entered into an agreement pursuant to **this section** to determine if they are enforcing **this chapter** within their respective jurisdictions. If the director determines that **this chapter** is not enforced by a municipal corporation, the director may rescind the agreement after reasonable notice and an opportunity for a hearing. If the agreement is rescinded, the director shall assume responsibility for enforcement in the jurisdiction involved.

6. The inspection staff of a municipal corporation that has entered into an agreement with the director to enforce **this chapter** shall be required by the department to apply the current rules setting minimum standards to protect consumers from foodborne illness adopted pursuant to **section 137F.2** to ensure consistency in application of the rules. A municipal corporation's failure to comply may result in the department rescinding the agreement with the municipal corporation, after reasonable notice and an opportunity for a hearing.

98 Acts, ch 1162, §8, 30; 2007 Acts, ch 215, §213

Referred to in §137F.1

#### **137F.6 License fees.**

1. The regulatory authority shall collect the following annual license fees:

*a.* For a mobile food unit or pushcart, twenty-seven dollars.

*b.* For a temporary food establishment per fixed location, thirty-three dollars and fifty cents.

*c.* For a vending machine, twenty dollars for the first machine and five dollars for each additional machine.

*d.* For a food establishment which prepares or serves food for individual portion service intended for consumption on-the-premises, the annual license fee shall correspond to the annual gross food and beverage sales of the food establishment, as follows:

(1) Annual gross sales of under fifty thousand dollars, sixty-seven dollars and fifty cents.

(2) Annual gross sales of at least fifty thousand dollars but less than one hundred thousand dollars, one hundred fourteen dollars and fifty cents.

(3) Annual gross sales of at least one hundred thousand dollars but less than two hundred fifty thousand dollars, two hundred thirty-six dollars and twenty-five cents.

(4) Annual gross sales of two hundred fifty thousand dollars but less than five hundred thousand dollars, two hundred seventy-five dollars.

(5) Annual gross sales of five hundred thousand dollars or more, three hundred three dollars and seventy-five cents.

*e.* For a food establishment which sells food or food products to consumer customers intended for preparation or consumption off-the-premises, the annual license fee shall correspond to the annual gross food and beverage sales of the food establishment, as follows:

(1) Annual gross sales of under ten thousand dollars, forty dollars and fifty cents.



(2) Annual gross sales of at least ten thousand dollars but less than two hundred fifty thousand dollars, one hundred one dollars and twenty-five cents.

(3) Annual gross sales of at least two hundred fifty thousand dollars but less than five hundred thousand dollars, one hundred fifty-five dollars and twenty-five cents.

(4) Annual gross sales of at least five hundred thousand dollars but less than seven hundred fifty thousand dollars, two hundred two dollars and fifty cents.

(5) Annual gross sales of seven hundred fifty thousand dollars or more, three hundred three dollars and seventy-five cents.

*f.* For a food processing plant, the annual license fee shall correspond to the annual gross food and beverage sales of the food processing plant, as follows:

(1) Annual gross sales of under fifty thousand dollars, sixty-seven dollars and fifty cents.

(2) Annual gross sales of at least fifty thousand dollars but less than two hundred fifty thousand dollars, one hundred thirty-five dollars.

(3) Annual gross sales of at least two hundred fifty thousand dollars but less than five hundred thousand dollars, two hundred two dollars and fifty cents.

(4) Annual gross sales of five hundred thousand dollars or more, three hundred thirty-seven dollars and fifty cents.

*g.* For a farmers market where potentially hazardous food is sold or distributed, one annual license fee of one hundred dollars for each vendor on a countywide basis.

*h.* For a food establishment covered by paragraphs “*d*” and “*e*”, the license fees assessed shall be an amount not to exceed seventy-five percent of the total fees applicable under both paragraphs.

2. If an establishment licensed under **subsection 1**, paragraph “*d*” or “*e*”, has had a person in charge for the entire previous twelve-month period who holds an active certified food protection manager certificate from a program approved by the conference on food protection and the establishment has not been issued a critical violation during the previous twelve-month period, the establishment’s license fee for the current renewal period shall be reduced by fifty dollars.

3. Fees collected by the department shall be deposited in the general fund of the state. Fees collected by a municipal corporation shall be retained by the municipal corporation for regulation of food establishments and food processing plants licensed under **this chapter**.

4. Each vending machine licensed under **this chapter** shall bear a readily visible identification tag or decal provided by the licensee, containing the licensee’s business address and phone number, and a company license number assigned by the regulatory authority.

98 Acts, ch 1162, §11, 30; 2002 Acts, ch 1149, §2, 3; 2003 Acts, ch 108, §128, 132; 2007 Acts, ch 215, §215; 2009 Acts, ch 133, §40; 2012 Acts, ch 1064, §2, 3

Referred to in §137F.3A

# **Iowa State Association of Counties**

Multi-residential Property Tax  
(2013 Iowa Acts, Chapter 123)

## CHAPTER 123

### STATE AND LOCAL TAXATION OF PROPERTY AND INCOME

S.F. 295

AN ACT relating to state and local finances by establishing a business property tax credit for commercial, industrial, and railway property, establishing and modifying property assessment limitations, providing for commercial and industrial property tax replacement payments, providing for the classification of multiresidential property, modifying provisions for the taxation of telecommunications company property, providing for the study of the taxation of telecommunications company property, providing a taxpayers trust fund tax credit, modifying provisions relating to the property assessment appeal board, modifying the amount of the earned income tax credit, making appropriations, providing penalties, and including effective date, implementation, retroactive applicability, and other applicability provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

#### DIVISION III MULTIRESIDENTIAL PROPERTY CLASSIFICATION

Sec. 24. Section 404.2, subsection 2, paragraph f, Code 2013, is amended to read as follows:

f. A statement specifying whether the revitalization is applicable to none, some, or all of the property assessed as residential, multiresidential, agricultural, commercial, or industrial property within the designated area or a combination thereof and whether the revitalization is for rehabilitation and additions to existing buildings or new construction or both. If revitalization is made applicable only to some property within an assessment classification, the definition of that subset of eligible property must be by uniform criteria which further some planning objective identified in the plan. The city shall state how long it is estimated that the area shall remain a designated revitalization area which time shall be longer than one year from the date of designation and shall state any plan by the city to issue revenue bonds for revitalization projects within the area. For a county, a revitalization area shall include only property which will be used as industrial property, commercial property, ~~commercial property consisting of three or more separate living quarters with at least seventy-five percent of the space used for residential purposes~~, multiresidential property, or residential property. However, a county shall not provide a tax exemption under this chapter to commercial property, ~~commercial property consisting of three or more separate living quarters with at least seventy-five percent of the space used for residential purposes~~ multiresidential property, or residential property which is located within the limits of a city.

Sec. 25. Section 404.3, subsection 4, Code 2013, is amended to read as follows:

4. a. All qualified real estate assessed as ~~residential property or assessed as commercial property, if the commercial property consists of three or more separate living quarters with at least seventy-five percent of the space used for residential purposes~~, any of the following is eligible to receive a one hundred percent exemption from taxation on the actual value added by the improvements:

(1) Residential property.

(2) Commercial property if the commercial property consists of three or more separate living quarters with at least seventy-five percent of the space used for residential purposes.

(3) Multiresidential property if the multiresidential property consists of three or more separate living quarters with at least seventy-five percent of the space used for residential purposes.

b. The exemption is for a period of ten years.

Sec. 26. Section 441.21, subsection 8, paragraph b, Code 2013, is amended to read as follows:

b. Notwithstanding paragraph "a", any construction or installation of a solar energy system on property classified as agricultural, residential, commercial, multiresidential, or industrial property shall not increase the actual, assessed, and taxable values of the property for five full assessment years.

Sec. 27. Section 441.21, subsections 9 and 10, Code 2013, are amended to read as follows:

9. Not later than November 1, 1979, and November 1 of each subsequent year, the director shall certify to the county auditor of each county the percentages of actual value at which residential property, agricultural property, commercial property, industrial property, multiresidential property, and property valued by the department of revenue pursuant to chapters 428, 433,

434, 437, and 438 in each assessing jurisdiction in the county shall be assessed for taxation. The county auditor shall proceed to determine the assessed values of agricultural property, residential property, commercial property, industrial property, multiresidential property, and property valued by the department of revenue pursuant to chapters 428, 433, 434, 437, and 438 by applying such percentages to the current actual value of such property, as reported to the county auditor by the assessor, and the assessed values so determined shall be the taxable values of such properties upon which the levy shall be made.

10. The percentage of actual value computed by the director for agricultural property, residential property, commercial property, industrial property, multiresidential property, and property valued by the department of revenue pursuant to chapters 428, 433, 434, 437, and 438 and used to determine assessed values of those classes of property does not constitute a rule as defined in section 17A.2, subsection 11.

Sec. 28. Section 441.21, Code 2013, is amended by adding the following new subsection:

NEW SUBSECTION. 13. *a.* Beginning with valuations established on or after January 1, 2015, mobile home parks, manufactured home communities, land-leased communities, assisted living facilities, property primarily used or intended for human habitation containing three or more separate dwelling units, and that portion of a building that is used or intended for human habitation and a proportionate share of the land upon which the building is situated, regardless of the number of dwelling units located in the building, if the use for human habitation is not the primary use of the building and such building is not otherwise classified as residential property, shall be valued as a separate class of property known as multiresidential property and, excluding properties referred to in section 427A.1, subsection 8, shall be assessed at a percentage of its actual value, as determined in this subsection.

*b.* For valuations established for the assessment year beginning January 1, 2015, the percentage of actual value as equalized by the director of revenue as provided in section 441.49 at which multiresidential property shall be assessed shall be the greater of eighty-six and twenty-five hundredths percent or the percentage of actual value determined by the director of revenue at which property assessed as residential property is assessed for the same assessment year under subsection 4. For valuations established for the assessment year beginning January 1, 2016, the percentage of actual value as equalized by the director of revenue as provided in section 441.49 at which multiresidential property shall be assessed shall be the greater of eighty-two and five-tenths percent or the percentage of actual value determined by the director of revenue at which property assessed as residential property is assessed for the same assessment year under subsection 4. For valuations established for the assessment year beginning January 1, 2017, the percentage of actual value as equalized by the director of revenue as provided in section 441.49 at which multiresidential property shall be assessed shall be the greater of seventy-eight and seventy-five hundredths percent or the percentage of actual value determined by the director of revenue at which property assessed as residential property is assessed for the same assessment year under subsection 4. For valuations established for the assessment year beginning January 1, 2018, the percentage of actual value as equalized by the director of revenue as provided in section 441.49 at which multiresidential property shall be assessed shall be the greater of seventy-five percent or the percentage of actual value determined by the director of revenue at which property assessed as residential property is assessed for the same assessment year under subsection 4. For valuations established for the assessment year beginning January 1, 2019, the percentage of actual value as equalized by the director of revenue as provided in section 441.49 at which multiresidential property shall be assessed shall be the greater of seventy-one and twenty-five hundredths percent or the percentage of actual value determined by the director of revenue at which property assessed as residential property is assessed for the same assessment year under subsection 4. For valuations established for the assessment year beginning January 1, 2020, the percentage of actual value as equalized by the director of revenue as provided in section 441.49 at which multiresidential property shall be assessed shall be the greater of sixty-seven and five-tenths percent or the percentage of actual value determined by the director of revenue at which property assessed as residential property is assessed for the same assessment year under subsection 4. For valuations established for the assessment year beginning January 1, 2021, the percentage of actual value as equalized by the director of revenue as provided in section 441.49 at which multiresidential property shall be assessed shall be the greater of sixty-three and seventy-five hundredths percent or the percentage of actual value determined by the director of revenue at which property assessed as residential property is assessed for the same assessment year under subsection 4. For valuations established for the assessment year beginning January 1, 2022, and each assessment year thereafter, the percentage of actual value as equalized by the director of revenue as provided in section 441.49 at which multiresidential property shall be assessed shall be equal to the percentage of actual value determined by the director of revenue at which property assessed as residential property is assessed under subsection 4 for the same assessment year.

*c.* Accordingly, for parcels that, in part, satisfy the requirements for classification as multiresidential property, the assessor shall assign to that portion of the parcel the classification of multiresidential property and to such other portions of the parcel the property classification for which such other portions qualify.

*d.* In no case, however, shall property that is rented or leased to low-income individuals and families as authorized by section

42 of the Internal Revenue Code, and that is subject to assessment procedures relating to section 42 property under section 441.21, subsection 2, or a hotel, motel, inn, or other building where rooms or dwelling units are usually rented for less than one month be classified as multiresidential property under this subsection.

e. As used in this subsection:

(1) “*Assisted living facility*” means property for providing assisted living as defined in section 231C.2. “*Assisted living facility*” also includes a health care facility, as defined in section 135C.1, an elder group home, as defined in section 231B.1, a child foster care facility under chapter 237, or property used for a hospice program as defined in section 135J.1.

(2) “*Dwelling unit*” means an apartment, group of rooms, or single room which is occupied as separate living quarters or, if vacant, is intended for occupancy as separate living quarters, in which a tenant can live and sleep separately from any other persons in the building.

(3) “*Land-leased community*” means the same as defined in sections 335.30A and 414.28A.

(4) “*Manufactured home community*” means the same as a land-leased community.

(5) “*Mobile home park*” means the same as defined in section 435.1.

Sec. 29. Section 558.46, subsection 5, Code 2013, is amended to read as follows:

5. For the purposes of this section, “*residential property*” includes commercial or multiresidential property ~~consisting if such commercial or multiresidential property consists~~ of three or more separate living quarters with at least seventy-five percent of the space used for residential purposes.

Sec. 30. EFFECTIVE DATE. This division of this Act takes effect January 1, 2015.

# **Iowa County Recordors Association**

Vehicle Licensing, Real Property, Vital Records, and  
Marriage Application Fees

### **331.604 Recording and filing fees.**

1. Except as otherwise provided by state law, **subsection 4**, or **section 331.605**, the recorder shall collect a fee of five dollars for each page or fraction of a page of an instrument which is filed or recorded in the recorder's office. If a page or fraction of a page contains more than one transaction, the recorder shall collect the fee for each transaction.

2. *a.* The recorder shall also collect a fee of one dollar for each recorded transaction for which a fee is paid pursuant to **subsection 1** to be used exclusively for the purpose of preserving and maintaining public records. The treasurer, on behalf of the recorder, shall establish and maintain a county recorder's records management fund into which all moneys collected pursuant to **this subsection** shall be deposited. Interest earned on moneys deposited in the fund shall be credited to the county recorder's records management fund. The recorder shall use the moneys deposited in the fund to produce and maintain public records that meet archival standards, and to enhance the technological storage, retrieval, and transmission capabilities related to archival quality records. The recorder may cooperate with other entities, boards, and agencies to establish methods of records management, and participate in other joint ventures which further the purposes of **this subsection**.

*b.* Fees collected pursuant to **this subsection** shall be used to accomplish the following purposes:

- (1) Preserve and maintain public records.
- (2) Assist counties in reducing record preservation costs.
- (3) Encourage and foster maximum access to public records maintained by county recorders at locations throughout the state.
- (4) Establish plans for anticipated and possible future needs, including the handling and preservation of vital statistics.

3. *a.* Each county shall participate in the county land record information system and shall comply with the policies and procedures established by the governing board of the county land record information system.

*b.* (1) For the period beginning July 1, 2004, and ending June 30, 2009, the county recorder shall also collect a fee of one dollar for each recorded transaction, regardless of the number of pages, for which a fee is paid pursuant to **subsection 1** to be used for the purpose set forth in paragraph "*d*".

(2) For the period beginning July 1, 2009, and ending June 30, 2011, the recorder shall also collect a fee of three dollars for each recorded transaction, regardless of the number of pages, for which a fee is paid pursuant to **subsection 1** to be used for the following purposes:

- (a) Maintaining the statewide internet site and the county land record information system.
- (b) Integrating information contained in documents and records maintained by the recorder and other land record information from other sources with the county land record information system.

(c) Implementing and maintaining a process for redacting personally identifiable information contained in electronic documents that are displayed for public access through an internet site or that are transferred to another person.

(3) Beginning July 1, 2011, the recorder shall also collect a fee of one dollar for each recorded transaction, regardless of the number of pages, for which a fee is paid pursuant to **subsection 1** to be used for the purposes in subparagraph (2) and for the following purposes:

(a) Establishing and implementing standards for recording, processing, and archiving electronic documents and records.

(b) Expanding access to records by encouraging electronic indexing and scanning of documents and instruments recorded in prior years.

(4) Notwithstanding subparagraph (2), the fee collected by the recorder under **this subsection** for recording a plat of survey is one dollar, regardless of the number of pages. For purposes of this subparagraph, "*plat of survey*" means the same as defined in **section 355.1, subsection 9**.

(5) Fees collected in excess of the amount needed for the purposes specified in **this subsection** shall be used by the county land record information system to reduce or eliminate service fees for electronic submission of documents and instruments.

c. The county treasurer, on behalf of the recorder, shall establish and maintain a county recorder's electronic transaction fund into which all moneys collected pursuant to paragraph "*b*" shall be deposited. Interest earned on moneys deposited in this fund shall be computed based on the average monthly balance in the fund and shall be credited to the county recorder's electronic transaction fund.

d. The local government electronic transaction fund is established in the office of the treasurer of state under the control of the treasurer of state. Moneys deposited into the fund are not subject to **section 8.33**. Notwithstanding **section 12C.7**, interest or earnings on moneys in the local government electronic transaction fund shall be credited to the fund. Moneys in the local government electronic transaction fund are not subject to transfer, appropriation, or reversion to any other fund, or any other use except as provided in **this subsection**. On a monthly basis, the county treasurer shall pay the fees deposited into the county recorder's electronic transaction fund to the treasurer of state for deposit into the local government electronic transaction fund. Moneys credited to the local government electronic transaction fund are appropriated to the treasurer of state for the payment of claims approved by the governing board of the county land record information system. Except as otherwise provided in **this subsection**, expenditures from the fund shall be for the purpose of planning and implementing electronic recording and electronic transactions in each county, developing county and statewide internet sites to provide electronic access to records and information, and to pay the ongoing costs of integrating and maintaining the statewide internet site.

e. The recorder shall make available any information required by the county auditor or auditor of state concerning the fees collected under **this subsection** for the purposes of determining the amount of fees collected and the uses for which such fees are expended.

4. A county shall not be required to pay a fee to the recorder for filing or recording



instruments. However, a county treasurer is required to pay recording fees pursuant to **sections 437A.11 and 437B.7.**

[C51, §2534; R60, §4143; C73, §3792; C97, S13, §498; C24, 27, 31, 35, 39, §5177; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.14; S81, §331.604; 81 Acts, ch 117, §603]

84 Acts, ch 1124, §1; 91 Acts, ch 191, §13; 92 Acts, ch 1005, §1; 92 Acts, ch 1212, §33; 2009 Acts, ch 27, §6; 2009 Acts, ch 159, §3; 2013 Acts, ch 90, §257; 2013 Acts, ch 94, §2, 35, 36

Referred to in §10A.108, 96.14, 124C.4, 331.602, 331.605B, 331.609, 359A.10, 359A.12, 422.26, 424.11, 437A.11, 437A.22, 437B.7, 437B.18, 468.628, 499A.1, 499B.3, 501.105, 501B.7, 547.3, 557.24, 557.26, 558.66, 598.21, 633.481, 674.14

2013 amendment to subsection 4 takes effect May 9, 2013, and applies retroactively to property tax assessment years and replacement tax years beginning on or after January 1, 2013; 2013 Acts, ch 94, §35, 36

Code editor directive applied

Subsection 4 amended

### **331.605 Other fees.**

1. The recorder shall collect:

a. For the issuance of a registration or transfer for a vessel or boat:

(1) A registration fee as provided in **section 462A.5.**

(2) A writing fee as provided in **section 462A.53.**

(3) A transfer and writing fee as provided in **section 462A.44.**

b. For issuance of hunting, fishing, and fur harvester licenses:

(1) The fees specified in **section 483A.1.**

(2) The writing fee as provided in **section 483A.12.**

c. A state migratory game bird fee as provided in **section 483A.1.**

d. For the issuance of snowmobile registrations and user permits, the fees specified in **sections 321G.4 and 321G.4A.**

e. For the issuance of all-terrain vehicle registrations and user permits, the fees specified in **sections 321I.4 and 321I.5.**

f. A county fee of four dollars for a certified copy of a birth record, death record, or marriage certificate.

g. For filing an application for the license to marry, thirty-five dollars, which includes payment for one certified copy of the original certificate of marriage, to be issued following filing of the original certificate of marriage, four dollars of which shall be retained by the county pursuant to paragraph “f”. For issuing an application for an order of the district court authorizing the validation of a license to marry before the expiration of three days from the date of issuance of the license, five dollars. The district court shall authorize the early validation of a marriage license without the payment of any fees imposed in this paragraph upon showing that the applicant is unable to pay the fees.

h. Other fees as provided by law.

2. However, the county shall not be required to pay the fees required in **this section.**

[S81, §331.605; 81 Acts, ch 117, §604]

85 Acts, ch 159, §2; 92 Acts, ch 1005, §2; 95 Acts, ch 124, §11, 26; 96 Acts, ch 1034, §30; 98 Acts, ch 1020, §1, 2; 98 Acts, ch 1199, §3, 4, 27; 98 Acts, ch 1223, §30; 99 Acts, ch 96, §38; 99 Acts, ch 141, §39; 2000 Acts, ch 1140, §43, 49; 2004 Acts, ch 1132, §87; 2006 Acts, ch 1030, §38; 2010 Acts, ch 1061, §137

Referred to in §144.36, 144.46, 232.2, 331.604, 331.610, 501B.7

**558.69 Reporting of private burial sites, wells, disposal sites, underground storage tanks, hazardous waste, and private sewage disposal systems — liability.**

1. With each declaration of value submitted to the county recorder under **chapter 428A**, there shall be submitted a groundwater hazard statement stating all of the following:

*a.* Whether any known private burial site is situated on the property, and if a known private burial site is situated on the property, the statement shall state the approximate location of the site.

*b.* That no known wells are situated on the property, or if known wells are situated on the property, the statement must state the approximate location of each known well and its status with respect to **section 455B.190** or **460.302**.

*c.* That no known disposal site for solid waste, as defined in **section 455B.301**, which has been deemed to be potentially hazardous by the department of natural resources, exists on the property, or if such a known disposal site does exist, the location of the site on the property.

*d.* That no known underground storage tank, as defined in **section 455B.471, subsection 11**, exists on the property, or if a known underground storage tank does exist, the type and size of the tank, and any known substance in the tank.

*e.* That no known hazardous waste as defined in **section 455B.411, subsection 3**, exists on the property, or if known hazardous waste does exist, that the waste is being managed in accordance with rules adopted by the department of natural resources.

*f.* That no known private sewage disposal system exists on the property or, if such private sewage disposal system exists, that the system has been inspected pursuant to **section 455B.172, subsection 11**, or that the property is not subject to inspection due to its exclusion from a regulated transfer pursuant to **section 455B.172, subsection 11**, paragraph “a”.

2. The groundwater hazard statement shall be signed by at least one of the sellers or their agents.

3. The county recorder shall refuse to record any deed, instrument, or writing for which a declaration of value is required under **chapter 428A** unless the groundwater hazard statement required by **this section** has been submitted to the county recorder.

4. A buyer of property shall be provided with a copy of the submitted groundwater hazard statement by the seller.

5. The land application of sludges or soils resulting from the remediation of underground storage tank releases accomplished in compliance with department of natural resources rules

without a permit is not required to be reported as the disposal of solid waste or hazardous waste.

6. The director of the department of natural resources shall prescribe the form of the groundwater hazard statement.

7. The county recorder shall transmit the groundwater hazard statements to the department of natural resources at times and in a manner directed by the director of the department.

8. The owner of the property is responsible for the accuracy of the information submitted on the groundwater hazard statement. The owner's agent shall not be liable for the accuracy of information provided by the owner of the property. The provisions of **this subsection** do not limit liability which may be imposed under a contract or under any other law.

87 Acts, ch 225, §307; 88 Acts, ch 1169, §16, 17; 90 Acts, ch 1235, §42; 99 Acts, ch **140**, §1; 2006 Acts, ch **1014**, §9; 2010 Acts, ch **1120**, §6; 2011 Acts, ch **9**, §8

### **321G.27 Writing fees.**

1. *a.* The county recorder shall collect a writing fee of one dollar and twenty-five cents for a snowmobile registration or for renewal of a registration by the county recorder's office.

*b.* The county recorder shall retain a writing fee of one dollar and twenty-five cents from the sale of each user permit issued by the county recorder's office.

*c.* The county recorder shall collect a writing fee of one dollar and twenty-five cents for each duplicate special registration certificate issued by the county recorder's office.

*d.* Writing fees collected or retained by the county recorder under **this chapter** shall be deposited in the general fund of the county.

2. *a.* A license agent shall collect a writing fee of one dollar for a snowmobile registration or for renewal of a registration by the license agent.

*b.* A license agent shall retain a writing fee of one dollar from the sale of each user permit issued by the license agent.

[S81, §321G.27; 81 Acts, ch 113, §1]

89 Acts, ch 244, §39; 2004 Acts, ch 1132, §36; 2007 Acts, ch 141, §20; 2012 Acts, ch 1100, §27

Referred to in §321G.4, 321G.4A, 321G.6

### **321I.29 Writing fees.**

1. *a.* The county recorder shall collect a writing fee of one dollar and twenty-five cents for an all-terrain vehicle registration or for renewal of a registration by the county recorder's office.

*b.* The county recorder shall retain a writing fee of one dollar and twenty-five cents from the sale of each user permit issued by the county recorder's office.

*c.* The county recorder shall collect a writing fee of one dollar and twenty-five cents for each duplicate special registration certificate issued by the county recorder's office.

*d.* Writing fees collected or retained by the county recorder under **this chapter** shall be deposited in the general fund of the county.

2. *a.* A license agent shall collect a writing fee of one dollar for an all-terrain vehicle registration or for renewal of a registration issued by the license agent.

*b.* A license agent shall retain a writing fee of one dollar from the sale of each user permit issued by the license agent.

2004 Acts, ch 1132, §72; 2007 Acts, ch 141, §48; 2012 Acts, ch 1100, §54

Referred to in §321I.4, 321I.5, 321I.7

### **462A.51 County recorder — duties.**

The county recorder shall be responsible for all fees and penalties for the issuance of vessel registrations. All unused registration certificates shall be surrendered to the commission upon demand.

**462A.53 Amount of writing fees.**

A writing fee of one dollar and twenty-five cents for each privilege shall be collected by the county recorder.

**462A.54 Disposal of writing fees.**

The writing fees collected by the county recorder shall be paid to the county treasurer by the county recorder as other such fees are paid to the county treasurer by the county recorder.

[C71, 73, 75, 77, 79, 81, §106.54]

C93, §462A.54

Referred to in §331.602

# **URBAN COUNTY COALITION**

## Office Colocation and Courthouse Mandates

**217.32 Office space in county.**

Where the department of human services assigns personnel to an office located in a county for the purpose of performing in that county designated duties and responsibilities assigned by law to the department, it shall be the responsibility of the county to provide and maintain the necessary office space and office supplies and equipment for the personnel so assigned in the same manner as if they were employees of the county. The department shall at least annually, or more frequently if the department so elects, reimburse the county for a portion, designated by law, of the cost of maintaining office space and providing supplies and equipment as required by **this section**, and also for a similar portion of the cost of providing the necessary office space if in order to do so it is necessary for the county to lease office space outside the courthouse or any other building owned by the county. The portion of the foregoing costs reimbursed to the county under **this section** shall be equivalent to the proportion of those costs which the federal government authorizes to be paid from available federal funds, unless the general assembly directs otherwise when appropriating funds for support of the department.

[C75, 77, 79, 81, §217.32]

83 Acts, ch 96, §157, 159

**602.1303 Local funding.**

1. A county or city shall provide the district court for the county with physical facilities, including heat, water, electricity, maintenance, and custodial services, as follows:

*a.* A county shall provide courtrooms, offices, and other physical facilities which in the judgment of the board of supervisors are suitable for the district court, and for judicial officers of the district court, the clerk of the district court, juvenile court officers, and other court employees.

*b.* The counties within the judicial districts shall provide suitable offices and other physical facilities for the district court administrator and staff at locations within the judicial districts determined by the chief judge of the respective judicial districts. The county auditor of the host county shall apportion the costs of providing the offices and other physical facilities among the counties within the judicial district in the proportion that the population of each county in the judicial district is to the total population of all counties in the district.

*c.* If court is held in a city other than the county seat, the city shall provide courtrooms and other physical facilities which in the judgment of the city council are suitable.

2. A county shall pay the expenses of the members of the county magistrate appointing commission as provided in **section 602.6501**.

3. A county shall pay the compensation and expenses of the jury commission and assistants under **chapter 607A**.

4. A county shall provide the district court with bailiff and other law enforcement services upon the request of a judicial officer of the district court.

5. A county shall pay the costs incurred in connection with the administration of juvenile justice under **section 232.141**.

6. A county shall pay the costs and expenses incurred in connection with grand juries.

7. A county or city shall pay the costs of its depositions and transcripts in criminal actions prosecuted by that county or city and shall pay the court fees and costs provided by law in criminal actions prosecuted by that county or city under county or city ordinance. A county or city shall pay witness fees and mileage in trials of criminal actions prosecuted by the county or city under county or city ordinance.

8. A county shall pay the fees and expenses allowed under **sections 815.2 and 815.3**.

9. If a county board of supervisors, with the approval of the supreme court, elects not to maintain space for the district court, the county may enter into an agreement with a contiguous county in the same judicial district to share the costs under **subsections 1 through 8**. For the purposes of **this subsection**, two counties are contiguous if they share a common boundary, including a corner.

83 Acts, ch 186, §1303, 10201; 84 Acts, ch 1301, §14; 85 Acts, ch 197, §12; 86 Acts, ch 1108, §6; 87 Acts, ch 192, §1; 92 Acts, ch 1164, §2

Referred to in §331.361, **602.1302**, **602.6105**, **602.11101**

Certain bailiffs employed as court attendants; §**602.11113**



# Iowa League of Cities

## Publication Fees

**618.11 Fees for publication.**

The compensation, when not otherwise fixed, for the publication in a newspaper of any notice, order, citation, or other publication required or allowed by law shall be at a rate of thirty-four cents for one insertion and twenty-three cents for each subsequent insertion for each line of eight point type two inches in length, or its equivalent. Beginning June 1, 2001, and each June 1 thereafter, the director of the department of administrative services shall calculate a new rate for the following fiscal year as prescribed in **this section**, and shall publish this rate as a notice in the Iowa administrative bulletin prior to the first day of the following calendar month. The new rate shall be effective on the first day of the calendar month following its publication. The rate shall be calculated by applying the percentage change in the consumer price index for all urban consumers for the last available twelve-month period published in the federal register by the federal department of labor, bureau of labor statistics, to the existing rate as an increase or decrease in the rate rounded to the nearest one-tenth of a cent. The calculation and publication of the rate by the director of the department of administrative services shall be exempt from the provisions of **chapters 17A and 25B**.

[C73, §3832; C97, §1293; S13, §1293; C24, 27, 31, 35, 39, §11106; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §618.11]

86 Acts, ch 1183, §5; 96 Acts, ch 1098, §4; 98 Acts, ch 1119, §25; 98 Acts, ch 1164, §40; 2000 Acts, ch 1148, §2; 2003 Acts, ch 145, §274

Referred to in §331.302, 349.17, 380.9