14.17 Citation of permanent Code or supplements. The permanent Codes or supplements thereto published subsequent to the adjournment of the extra session of the Fortieth General Assembly shall be known and cited as “The Code . . . . . . . . . .”, or “supplement to the Code . . . . . . . . . .”, giving year of edition of such Code or supplement, thereto.

14.20 Official statutes. The Code, supplements to the Code and session laws published under authority of the state shall constitute the only authoritative publications of the statutes of this state. No other publications of the statutes of the state shall be cited in the courts or in the reports or rules thereof.
PREFACE

This official Supplement to The Code of Iowa is authorized by section 14.21 and approved by the Legislative Council. The County Home Rule Implementation Law appears in the first part of the Supplement. The co-ordinating amendments to the various sections of The Code are listed under their chapter headings following Chapter 331. Some sections contain amendments by other Acts which may not relate to County Home Rule. This Supplement also reflects amendments by Acts other than the County Home Rule Act which relate to County Government.

This Supplement should be used in conjunction with the published Session Laws and The Code and may be cited “Supplement to The Code 1981 (S'81)”.

At the end of each section is a citation to the source of the amendments in the Session Laws.

The Editors

Wayne A. Fawke

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CHAPTER 331
COUNTY HOME RULE IMPLEMENTATION

Chapter 331, Code 1981, repealed by 69 GA, ch 117, §1244

DIVISION I

331.101 Definitions. As used in this chapter, unless the context otherwise requires:
1. “Board” means the board of supervisors of a county.
2. “Supervisor” means a member of the board of supervisors.
3. “Auditor” means the county auditor or a deputy auditor or employee designated by the county auditor.
4. “Treasurer” means the county treasurer or a deputy treasurer or employee designated by the county treasurer.
5. “Recorder” means the county recorder or a deputy recorder or employee designated by the county recorder.
6. “County attorney” means the county attorney designated by the county attorney.
7. “Sheriff” means the county sheriff or a deputy sheriff designated by the sheriff.
8. “Clerk” means the clerk of the district court or a deputy clerk designated by the clerk of the district court.
9. “Measure” means an ordinance, amendment, resolution, or motion.
10. “Ordinance” means a county law of a general and permanent nature.
11. “Amendment” means a revision or repeal of an existing ordinance or code of ordinances.
12. “Resolution” or “motion” means a statement of policy or an order for action to be taken.
13. “Recorded vote” means a record, roll call vote.
14. “State law” includes the Constitution of the state of Iowa and state statutes.
15. “Book”, “record”, and “register” include any mode of permanent recording including but not limited to, card files, microfilm or microfiche, electronic records and the like.

DIVISION II
BOARD OF SUPERVISORS
ORGANIZATION

331.201 Board membership—qualifications—term.
1. The board shall consist of three members unless the membership is increased to five as provided in section 331.203.
2. A supervisor must be a qualified elector of the county or supervisor district of the county which the supervisor represents.
3. The office of supervisor is an elective office except that if a vacancy occurs on the board, a successor shall be appointed to the unexpired term as provided in chapter 69.
4. The term of office of a supervisor is four years unless a change in the supervisor district representation plan or in the number of supervisors on the board requires the election of one or two supervisors for an initial term of two years.

Section 331.201, subsection 1, does not affect the membership of a board which has five members on July 1, 1981. After that date, a five-member board may be reduced to three members in the manner provided in section 331.204; 69 GA, ch 117, §201.

331.202 Reserved.

331.203 Membership increased—vote.
1. The board may by resolution, or shall upon petition of the number of qualified electors of the county as specified in section 331.306, submit to the qualified electors of the county at a general election a proposition to increase the number of supervisors to five.
2. If a majority of the votes cast on the proposition is in favor of the increase to five members, the board shall be increased to five members effective on the second day in January which is not a Sunday or holiday following the next general election. The five-member board shall be elected according to the supervisor representation plan in effect in the county.
   a. If plan “one” as defined in section 331.206 is in effect, two additional supervisors shall be elected at the next general election, one for a two-year term and one for a four-year term.
   b. If plan “two” or plan “three” as defined in section 331.206 is in effect, the board shall divide the county into five equal-population districts by November 1 of the year preceding the year of the next general election and at that general election, five board members shall be elected, two for initial terms of two years and three for four-year terms. The terms of the three incumbent supervisors shall expire on the date that the five-member board becomes effective.
   c. The length of term for which a person is a candidate and the date when the term begins shall be indicated on the ballot.

331.204 Membership reduced—vote—new members.
1. In a county having a five-member board, the board may by resolution, or shall upon petition of the number of qualified electors of the county as specified in section 331.306, submit to the qualified electors of the county at a general election a proposition to reduce the number of supervisors to three.
2. If a majority of the votes cast on the proposition is in favor of the reduction to three members, the membership of the board shall remain at five until the second day in January which is not a Sunday or holiday following the next general election, at which time the terms of the five members shall expire.
3. At the next general election following the one at which the proposition to reduce the membership of the board to three is approved, the
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The membership of the board shall be elected according to the supervisor representation plan in effect in the county. If the supervisor representation plan includes equal-population districts, the districts shall be designated by November 1 of the year preceding the year of the next general election. One member of the board shall be elected to a two-year term and the remaining two members shall be elected to four-year terms. The length of the term for which a person is a candidate and the date when the term begins shall be indicated on the ballot.

331.205 Petition and vote in certain counties—exception.

1. In a county where there is a city operating under the commission form of government with a population of more than seventy-five thousand, the petition to increase or reduce the number of members of the board must contain signatures of at least ten percent of the qualified electors residing within the county and outside of the corporate limits of the city and at least ten percent of the qualified electors residing within the city.

2. When the proposition to increase or reduce the membership of the board is voted upon, the qualified electors of a city described in subsection 1 and the qualified electors residing outside of the city shall vote on the proposition separately and a majority of the votes cast on the proposition by each of the two classes of qualified electors must approve the proposition before it becomes effective.

331.206 Supervisor districts.

1. One of the following supervisor district representation plans shall be used for the election of supervisors:
   a. Plan “one.” Election at large without district residence requirements for the members.
   b. Plan “two.” Election at large but with equal-population district residence requirements for the members.
   c. Plan “three.” Election from single-member equal-population districts, in which the electors of each district shall elect one member who must reside in that district.

2. The plan used under subsection 1 shall be selected by the board or by a special election as provided in section 331.207. A plan selected by the board shall remain in effect for at least six years unless it is changed by a special election as provided in section 331.207.

331.207 Special election—supervisor districts.

1. The board, upon petition of the number of qualified electors of the county as specified in section 331.306, shall call a special election to be held for the purpose of selecting one of the supervisor representation plans specified in section 331.206 under which the board of supervisors shall be elected.

2. The petition shall be filed with the auditor by January 1 of a general election year, subject to subsection 5. The special election shall be held at least one hundred days before the primary election. Notice of the special election shall be published once each week for three successive weeks in an official newspaper of the county, shall state the representation plans to be submitted to the electors, and shall state the date of the special election which shall be held not less than five nor more than twenty days from the date of last publication.

3. The supervisor representation plans submitted at the special election shall be stated in substantially the following manner:
   - The individual members of the board of supervisors in county, Iowa, shall be elected:
     - Plan “one.” At large and without district residence requirements for the members.
     - Plan “two.” At large but with equal-population district residence requirements for the members.
     - Plan “three.” From single-member equal-population districts in which the electors of each district shall elect one member who must reside in that district.

4. If the plan adopted by a plurality of the ballots cast in the special election is not the supervisor representation plan currently in effect in the county, the terms of the county supervisors serving at the time of the special election shall continue until the second day in January which is not a Sunday or holiday following the next general election, at which time the terms of the members shall expire and the terms of the members elected under the requirements of the new supervisor representation plan at the general election as specified in section 331.208, 331.209 or 331.210 shall commence.

5. A supervisor representation plan adopted at a special election shall remain in effect for at least six years.

331.208 Plan “one” terms of office. If plan “one” is selected pursuant to section 331.206 or 331.207, the board shall be elected as provided in this section.

1. In the primary and general elections, the number of supervisors, or candidates for the offices, which constitutes the board in the county, shall be elected by the qualified electors of the county at large without district residence requirements.

2. In counties with three county supervisors, one person shall be elected as a member of the board for an initial term of two years and two persons shall be elected as members of the board for four years.

3. In counties with five supervisors, two persons shall be elected as members of the board for initial terms of two years and three persons shall be elected as members of the board for four years.

4. The determination as to whether a term of office shall be for two or four years shall be decided by lot before the primary election, and the results of the determination indicated on the ballot in the primary and general elections.
331.209 Plan “two” terms of office. If plan “two” is selected pursuant to section 331.206 or 331.207, the board shall be elected as provided in this section.

1. Before November 1 of the nonelection year following each federal decennial census the board shall divide the county into a number of supervisor districts corresponding to the number of supervisors in the county. However, if the plan is selected pursuant to section 331.207, the board shall divide the county before March 15 of the election year. The supervisor districts shall be drawn, to the extent applicable, in compliance with the redistricting standards provided for legislative and congressional districts in section 42.4. If more than one incumbent supervisor resides in the same supervisor district after the districts have been redrawn following the federal decennial census, the terms of office of those supervisors shall expire on the second day of January that is not a Sunday or a holiday following the next general election.

2. Each supervisor must reside in a separate supervisor district but shall be elected by the electors of the county at large. Election ballots shall be prepared to specify the district which each candidate seeks to represent and each elector may cast a vote for one candidate from each district for which a supervisor is to be chosen in the general election.

3. The board may redesignate supervisor districts only once in two years. If the board redesignates districts, the redesignation must be completed and available to the public by November 1 of the year before the election to be applicable in that election year. This subsection does not lengthen or diminish the term of office of a member of the board as a result of the redesignation and districts shall not be redesignated except in compliance with this section.

4. At the primary and general elections the number of supervisors, or candidates for the offices, which constitute the board in the county shall be elected as provided in this section. Terms of supervisors shall be the same as provided in section 331.208.

331.210 Plan “three.” If plan “three” is selected pursuant to section 331.206 or 331.207, the supervisor districts shall be drawn and supervisors shall be elected as provided in section 331.209, except the boundaries of supervisor districts shall follow voting precinct lines and each member of the board and each candidate for the office shall be elected or nominated at the primary and general elections by only the electors of the district which that candidate seeks to represent.

331.211 Organization of the board.

1. The board, at its first meeting in each year, shall:
   a. Organize by choosing one of its members as chairperson who shall preside at all of its meetings during the year. The board may also select a vice chairperson who shall serve during the absence of the chairperson.
   b. Choose one of its members to be a member of the board of directors of the judicial district department of correctional services as provided in section 905.3, subsection 1, paragraph “a”.
   c. The auditor shall serve as clerk to the board, but in the absence of the auditor, a deputy auditor or an employee designated by the auditor, the board may appoint a temporary clerk.

331.212 Quorum—majority vote required.

1. A majority of the members of the board constitutes a quorum to transact the official business of the county. If the board is equally divided on a question when less than the full membership is present, the question shall be continued until all of the members of the board are present.

2. The following actions of the board require the affirmative vote of a majority of its membership:
   a. Levying of a tax.
   b. Entering into a contract for the erection of a public building.
   c. Making a settlement with a county officer.
   d. Buying or selling real estate.
   e. Designating a new site for a county building.
   f. Changing the boundaries of a township.
   g. Appropriating money to aid in the construction of a highway or a bridge.
   h. Appointing or removing an officer from office.

331.213 Meetings of the board.

1. The board shall hold its first meeting of each year on the second day in January which is not a Saturday, Sunday or holiday and shall hold all subsequent meetings of the year as scheduled by the board. All meetings of the board shall be scheduled and conducted in compliance with chapter 28A.

2. If a quorum of the board fails to appear at a meeting, the clerk shall adjourn the meeting from day to day until a quorum is present.

331.214 Vacancy of supervisor’s office. In addition to the circumstances which constitute a vacancy in office under section 69.2, the absence of a supervisor from the county for sixty consecutive days shall be treated as a resignation of the office. At its next meeting after the sixty-day absence, the board, by resolution adopted and included in its minutes, shall declare the absent supervisor’s seat vacant.

331.215 Compensation and expenses.

1. The supervisors shall receive an annual salary or per diem compensation as determined under section 331.907. The annual salary or per diem shall be full payment for all services rendered to the county except for reimbursement for mileage and other expenses authorized in subsection 2.

2. A supervisor is entitled to reimbursement for mileage expenses incurred while engaged in the performance of official duties at the rate specified in section 79.9. The total mileage expense for all supervisors in a county shall not ex-
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ceed the product of the rate of mileage specified in section 79.9 multiplied by the total number of supervisors in the county times ten thousand. The board may also authorize reimbursement for mileage and other actual expenses incurred by its members when attending an educational course, seminar, or school which is related to the performance of their official duties.

331.216 Membership on appointive boards, committees and commissions. Unless otherwise provided by state statute, a supervisor may serve as a member of any appointive board, commission, or committee of this state, a political subdivision of this state, or a nonprofit corporation or agency receiving county funds.

331.217 to 331.300 Reserved.

DIVISION III
POWERS AND DUTIES OF A COUNTY

PART 1
GENERAL POWERS AND DUTIES

331.301 General powers and limitations.
1. A county may, except as expressly limited by the Constitution, and if not inconsistent with the laws of the general assembly, exercise any power and perform any function it deems appropriate to protect and preserve the rights, privileges, and property of the county or of its residents, and to preserve and improve the peace, safety, health, welfare, comfort, and convenience of its residents. This grant of home rule powers does not include the power to enact private or civil law governing civil relationships, except as incident to an exercise of an independent county power.

2. A power of a county is vested in the board, and a duty of a county shall be performed by or under the direction of the board except as otherwise provided by law.

3. The enumeration of a specific power of a county, the repeal of a grant of power, or the failure to state a specific power does not limit or restrict the general grant of home rule power conferred by the Constitution and this section. A county may exercise its general powers subject only to limitations expressly imposed by a state law.

4. An exercise of a county power is not inconsistent with a state law unless it is irreconcilable with the state law.

5. A county shall substantially comply with a procedure established by a state law for exercising a county power unless a state law provides otherwise. If a procedure is not established by state law, a county may determine its own procedure for exercising the power.

6. A county shall not set standards and requirements which are lower or less stringent than those imposed by state law, but may set standards and requirements which are higher or more stringent than those imposed by state law, unless a state law provides otherwise.

7. A county shall not levy a tax unless specifically authorized by a state statute.

8. A county is a body corporate for civil and political purposes and shall have a seal as provided in section 331.552, subsection 4.

9. Supervisors and other county officers may administer oaths and take affirmations as provided in chapter 78.

331.302 County legislation.
1. The board shall exercise a power or perform a duty only by the passage of a motion, a resolution, an amendment, or an ordinance.

2. A county shall not provide a penalty in excess of a one hundred dollar fine or in excess of thirty days imprisonment for the violation of an ordinance.

3. The subject matter of an ordinance or amendment shall be generally described in its title.

4. An amendment to an ordinance or to a code of ordinances shall specifically repeal the ordinance or code, or the section or subsection to be amended, and shall set forth in full the ordinance, code, section or subsection as amended.

5. A proposed ordinance or amendment shall be considered and voted on for passage at two meetings of the board prior to the meeting at which it is to be finally passed, unless this requirement is suspended by a recorded vote of not less than a majority of the supervisors.

However, if a summary of the proposed ordinance or amendment is published as provided in section 331.305 prior to its first consideration and copies are available at the time of publication at the office of the auditor, the ordinance or amendment shall be considered and voted on for passage at one meeting prior to the meeting at which it is to be finally passed, unless this requirement is suspended by a recorded vote of not less than a majority of the supervisors.

6. Passage of an ordinance, amendment, or resolution requires an affirmative vote of not less than a majority of the supervisors. Each supervisor’s vote on an ordinance, amendment, or resolution shall be recorded.

7. A resolution becomes effective upon passage and an ordinance or amendment becomes a law when published, unless a subsequent effective date is provided within the measure.

8. The auditor shall promptly record each measure, publish all ordinances and amendments as provided in section 331.305, authenticate all measures except motions with signature and certification as to time and manner of publication if any, and maintain for public use copies of all effective ordinances and codes. The auditor’s certification is presumptive evidence of the facts stated therein.

9. At least once every five years, the board shall compile a code of ordinances containing all of the county ordinances in effect.

If a proposed code of ordinances contains only existing ordinances edited and compiled without
change in substance, the board may adopt the
code by ordinance.
If a proposed code of ordinances contains a pro­
posed new ordinance or amendment, the board
shall hold a public hearing on the proposed code
before adoption. The auditor shall publish notice
of the hearing as provided in section 331.305.
Copies of the proposed code of ordinances shall be
available at the auditor’s office and the notice
shall so state. Within thirty days after the hear­ing,
the board may adopt the proposed code of or­
dinances which becomes law upon publication of
the ordinance adopting it. If the board substan­
tially amends the proposed code of ordinances af­
ter a hearing, notice and hearing shall be re­
peated.
Ordinances and amendments which become ef­
fective after adoption of a code of ordinances may
be compiled as a supplement to the code, and
upon adoption of the supplement by resolution,
become part of the code of ordinances.
An adopted code of ordinances is presumptive
evidence of the passage, publication, and content
of the ordinances therein as of the date of the au­
ditor’s certification of the ordinance adopting the
code or supplement.
10. The compensation paid to a newspaper for
a publication required by this section shall not
exceed three-fourths of the fee provided in sec­
tion 618.11.
11. The board may adopt the provisions of a
statewide or nationally recognized standard code
or portions of any such code by an ordinance
which identifies the code by subject matter,
source, and date, and incorporates the provisions
either by reference or by setting them forth in
full. The code or portion shall be adopted only af­
ter notice and hearing in the manner provided in
subsection 9.
12. Immediately after the effective date of a
measure establishing a zoning district, building
lines, or fire limits, the auditor shall certify the
measure and a plat showing the district, lines, or
limits, to the recorder. The recorder shall record
the measure and plat in the miscellaneous record
or other book provided for special records, and
shall index the record.
13. A measure voted upon is not invalid be­
cause a supervisor has a conflict of interest, un­
less the vote of the supervisor was decisive to pas­sage of the measure. If a majority or unanimous
vote of the board is required by statute, the ma­
jority or vote shall be computed on the basis of
the number of supervisors not disqualified by
reason of conflict of interest. However, a majori­
ty of all supervisors is required for a quorum. For
the purposes of this subsection, the statement of
a supervisor that the supervisor declines to vote
by reason of conflict of interest is conclusive and
shall be entered of record.
14. A valid measure adopted by a county prior
to July 1, 1961 remains valid unless the measure
is irreconcilable with a state law.

331.303 General duties of the board. The
board shall:
1. Keep record books as follows:
a. A “minute book” which records all orders
and decisions other than those relating to drain­
age districts. The minute book or a separate index
book must contain an alphabetical index by sub­
ject matter categories of the proceedings shown
by the minutes.
b. A “warrant book” which records each war­
rant drawn in the order of issuance by number,
date, amount, and name of drawee, and refers to
the order in the minute book authorizing its
drawing.
c. A “claim register” which records all claims
for money filed against the county. Claims shall
be numbered consecutively in order of filing and
entered alphabetically by the claimant’s name.
The claim register shall show the date of filing,
the number of the claim and its general nature,
and the action of the board on the claim including
the fund against which it is allowed if it is al­
lowed. The claims allowed at each meeting shall
be listed in the minute book by claim number.
2. Maintain its records in accordance with
chapter 68A.
3. Act upon applications for cigarette tax per­
mits in accordance with chapter 98.
4. Act upon applications for liquor control li­
censes and retail beer permits in accordance with
section 123.32.
5. Proceed upon a petition to establish an offi­
cial county fair and pay tax funds to it in accord­
ance with section 174.10, subsection 2, and section
174.13, subsection 2.
6. Select official newspapers and cause offi­
cial publications to be made in accordance with
chapters 349 and 615.
7. Adopt rules relating to the labor of prison­
ers in the county jail in accordance with sections
356.16 to 356.19, and may establish the cost of
board and provide for the transportation of cer­
tain prisoners in accordance with section 356.30.
8. Divide the county into townships, and pro­
cceed upon a petition to divide, dissolve or change
the name of a township in accordance with chap­
ter 359.
9. Cause on-site inspections of pipeline con­
struction projects as required in section 479.29,
subsection 2, and the board may petition for rules
as provided in that section.
10. Perform the functions of a civil service com­
mission for certain municipal court clerks
and bailiffs only, as required under section
602.34.
11. Defend, save harmless, and indemnify its
officers, employees, and agents against tort
claims, and may settle the claims, in accordance
with sections 613A.8 and 613A.9.
12. Perform other duties as required by law.

331.304 Procedural limitations on general
county powers. If a county proposes to exercise
any of the following powers, it shall do so in ac­
cordance with the following limitations:
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1. The power to act jointly with other political subdivisions or public or private agencies shall be exercised in accordance with chapter 28E or 473A or other applicable state law.

2. The power to authorize games of skill or chance at amusement concessions shall be exercised in accordance with section 99B.4.

3. The power to adopt, administer and enforce the state building code shall be exercised in accordance with chapter 105A. The power to adopt by ordinance, administer, and enforce a county building code, is subject to the following restrictions:
   a. A county building code shall not apply within the incorporated area of a city except at the option of the city, and shall not apply within a city’s two-mile limit referred to in section 414.22, to the extent that the city has adopted a building code within the two-mile limit.
   b. A county building code shall not apply to farm houses or other farm buildings which are primarily adapted for use for agricultural purposes, while so used or under construction for that use.
   c. A county shall not license elevator inspectors or regulate elevator facilities except as provided in section 104.15.
   d. The power to adopt airport zoning regulations applicable to airport hazard areas shall be exercised in accordance with chapter 239.
   e. The power to adopt county zoning regulations shall be exercised in accordance with chapter 358A.
   f. The board may file a petition with the city development board as provided in section 368.11.
   g. The power to take private property for public use shall only be exercised by counties for public purposes which are reasonable and necessary as an incident to the powers and duties conferred upon counties, and in accordance with chapters 471 and 472. Sections 306.19 and 306.28 to 306.37 are also applicable to condemnation of right of way for secondary roads.

4. The board, upon application, may grant permits for the display of fireworks as provided in section 727.2.

331.305 Publication of notices. Unless otherwise provided by state law, if notice of an election, hearing, or other official action is required by this chapter, the board shall publish the notice at least once, not less than four nor more than twenty days before the date of the election, hearing, or other action, in one or more newspapers which meet the requirements of section 618.14. Notice of an election shall also comply with section 49.53.

331.306 Petitions of eligible electors. If a petition of the voters is authorized by this chapter, the petition is valid if signed by eligible electors of the county equal in number to at least ten percent of the votes cast in the county for the office of president of the United States or governor at the preceding general election, unless otherwise provided by state law.

331.307 to 331.320 Reserved.

PART 2

DUTIES AND POWERS OF THE BOARD RELATING TO COUNTY AND TOWNSHIP OFFICERS AND EMPLOYEES

331.321 Appointments.
1. The board shall appoint:
   a. A co-ordinator of disaster services in accordance with section 29C.10.
   b. A veterans memorial commission in accordance with sections 37.9 to 37.15, when a proposition to erect a memorial building or monument has been approved by the voters.
   c. A county conservation board in accordance with section 111A.2, when a proposition to establish the board has been approved by the voters.
   d. The members of the county board of health in accordance with section 137.4.
   e. One member of the convention to elect the state fair board as provided in section 173.2, subsection 3.
   f. A temporary board of community mental health center trustees in accordance with section 230A.4 when the board decides to establish a community mental health center, and members to fill vacancies in accordance with section 230A.6.
   g. The members of the county board of social welfare in accordance with section 234.9.
   h. A county commission of veteran affairs in accordance with sections 250.3 and 250.4, and a person to provide for the burial of indigent veterans in accordance with section 250.13.
   i. A general relief director in accordance with section 252.26.
   j. A member of the functional classification board in accordance with section 306.6.
   k. One or more county engineers in accordance with sections 309.17 to 309.19.
   l. A weed commissioner in accordance with section 317.3.
   m. A county medical examiner in accordance with section 331.801, and the board may provide facilities, deputy examiners, and other employees in accordance with that section.
   n. One member of the county compensation board in accordance with section 331.905.
   o. Members of an airport zoning commission as provided in section 329.9, if the board adopts airport zoning under chapter 329.
   p. Members of an airport commission in accordance with section 330.20 if a proposition to establish the commission has been approved by the voters.
   q. One member of the civil service commission for deputy sheriffs in accordance with section 341A.2 or 341A.3, and the board may remove the member in accordance with those sections.
   r. A temporary board of hospital trustees in accordance with sections 347.9 and 347.10 if a proposition to establish a county hospital has been approved by the voters.
   s. An initial board of hospital trustees in accordance with section 347A.1 if a hospital is established under chapter 347A.
331.322 Duties relating to county and township officers. The board shall:
1. Require and approve official bonds in accordance with chapter 64 and section 682.6, and pay the cost of certain officers' bonds as provided in section 64.11.
2. Make temporary appointments in accordance with section 66.19, when an officer is suspended under chapter 66.
3. Fill vacancies in county offices in accordance with sections 69.8 to 69.13, and make appointments in accordance with section 69.16.
4. Provide suitable offices for the meetings of the county conservation board and the safekeeping of its records.
5. Furnish offices at the county seat for the clerk, recorder, treasurer, auditor, county attorney, county surveyor or engineer, county assessor, and city assessor. If the office of public defender is established, the board shall furnish the public defender's office as provided in section 331.776. The board shall furnish the officers with fuel, lights and office supplies. However, the board is not required to furnish the county attorney or public defender with law books. The board shall not furnish an office also occupied by a practicing attorney to any officer other than the county attorney or public defender.
6. Review the final compensation schedule of the county compensation board and determine the final compensation schedule in accordance with section 331.907.
7. Provide necessary office facilities and the technical and clerical assistance requested by the county compensation board to accomplish the purposes of sections 331.905 to 331.907.
8. Provide the sheriff with county-owned automobiles or contract for privately owned automobiles as needed for the sheriff and deputies to perform their duties, the need to be determined by the board.
9. Provide the sheriff and the sheriff's full-time deputies with necessary uniforms and accessories in accordance with section 331.657.
10. Pay for the cost of board furnished prisoners in the sheriff's custody, as provided in section 331.658, appoint and pay salaries of assistants at the jails, furnish supplies, and inspect the jails.
11. Furnish necessary equipment and materials for the sheriff to carry out the provisions of section 690.2.
12. Install radio materials in the office of the sheriff as provided in section 693.4.
13. Provide for the examination of the accounts of an officer who neglects or refuses to report fees collected, if a report is required by state law. The expense of the examination shall be charged to the officer and collectible on the officer's bond.
14. Establish and pay compensation of township trustees and township clerk, as provided in sections 359.46 and 359.47.
15. Furnish quarters for meetings of the board of review of assessments.
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16. Pay reasonable compensation to assistants for the jury commission established under chapter 608.

331.323 Powers relating to county officers.

1. A county may combine the duties of two or more of the following county officers and employees as provided in this subsection:
   a. Sheriff
   b. Treasurer
   c. Recorder
   d. Auditor
   e. Medical examiner
   f. Clerk
   g. General relief director
   h. County care facility administrator
   i. Commission on veteran affairs
   j. Director of social welfare
   k. County assessor
   l. County weed commissioner.

If a petition of electors equal in number to twenty-five percent of the votes cast for the county office receiving the greatest number of votes at the preceding general election is filed with the auditor, the board shall direct the commissioner of elections to call an election for the purpose of voting on the proposal. If the petition contains more than one proposal for combining duties, each proposal shall be listed on the ballot as a separate issue. If the majority of the votes cast is in favor of a proposal, the board shall take all steps necessary to combine the duties as specified in the petition.

The petition shall state the offices and positions to be combined and the offices or positions to be abolished. Offices and positions that have been combined may be subsequently separated by a petition and election in the same manner.

If an appointive officer or position is abolished, the term of office of the incumbent shall terminate one month from the day the proposal is approved. If an elective office is abolished, the incumbent shall hold office until the completion of the term for which elected, except that if a proposal is approved at a general election which fills the abolished office, the person elected shall not take office.

When the duties of an officer or employee are assigned to an elective officer, the board shall set the initial salary for the elective officer, which salary shall be at thirty percent greater than the salary otherwise established for the combined office or position with the highest salary. Thereafter, the salary shall be determined as provided in section 331.907. When the duties of officers or employees are combined, the person who fills the combined office shall take the oath and give the bond required for each office and perform all the duties pertaining to each.

2. The board may:
   a. Require additional security on an officer's bond, in accordance with sections 65.2 and 65.3, or hear a petition of the surety for release and require a new bond, in accordance with sections 65.4 to 65.8.
   b. Apply for the use of a requisitioned vehicle as provided in section 127.19.
   c. Require any county officer to make a report to it under oath on any subject connected with the duties of the office, and remove from office by majority vote an officer who refuses or neglects to make a report or give a bond required by the board within twenty days after the requirement is made known to the officer.
   d. Compromise an unsatisfied judgment rendered in favor of the county against a county officer and the sureties on the officer's bond, if the county is satisfied that the full amount cannot be collected. The county may compromise with one or more of the sureties and release those sureties if the officer and each of the sureties on the officer's bond execute a written consent to the compromise and to the release of each of the sureties who agree to the compromise, and in the writing agree that the compromise and release do not release any of the sureties who do not agree to the compromise. The written consent shall be filed with the auditor. If the judgment is based upon a default in county funds, the money received under the compromise shall be paid pro rata to the funds in proportion to the amount each fund was in default at the time the judgment was rendered.
   e. Authorize a county officer to destroy records in the officer's possession which have been on file for more than ten years, and are not required to be kept as permanent records.
   f. Enter into an agreement with one or more other counties to share the services of a county attorney, in accordance with section 331.753.
   g. Provide that the county attorney be a full-time or part-time officer in accordance with section 331.752.
   h. Establish the number of deputies, assistants, and clerks for the offices of auditor, treasurer, recorder, sheriff, county attorney, and clerk.
   i. Exercise other powers authorized by state law.

331.324 Duties and powers relating to county and township officers and employees.

1. The board shall:
   a. Carry out the duties of a public employer to engage in collective bargaining in accordance with chapter 20.
   b. Grant claims for mileage and expenses of officers and employees in accordance with sections 79.9 to 79.13 and section 331.215, subsection 2, and grant employees leaves of absence to participate in olympic competition in accordance with section 79.24.
   c. Provide workers' compensation benefits to officers and employees as required by chapter 85.
   d. Provide occupational disease compensation to employees as required by chapter 85A.
   e. Co-operate with the industrial commissioner and comply with requirements imposed upon counties under chapters 86 and 87.
   f. Comply with occupational safety and health standards as required by chapter 88.
   g. Comply with wage payment requirements imposed upon counties under chapter 91A.
   h. Comply with employment security requirements imposed upon counties under chapter 96.
i. Participate in the Iowa public employees' retirement system as required by chapter 97B.

j. Participate in the federal Social Security Act as required by chapter 97C.

k. Provide for support of the civil service commission for deputy sheriffs in accordance with section 341A.20.

l. Establish the compensation of deputies and assistants in accordance with section 331.904.

m. Provide a deferred compensation program for any employee, in accordance with section 509A.12.

n. Employ the blind, the partially blind, and the disabled in accordance with section 601D.2.

o. Fix the compensation for services of county and township officers and employees if otherwise fixed by state law.

p. Perform other duties required by state law.

q. If the board wishes to participate in a program of interchange of employees, it shall do so in accordance with chapter 28D.

r. In exercising its power to resolve disputes with officers and employees, the board may arbitrate disputes in accordance with chapter 90.

s. Salaries of employees in the probation office are subject to approval by the board as provided in section 221.8.

t. If the liability of a board officer or employee in the performance of official duties is not fully indemnified by insurance, the board shall pay a loss for which the officer or employee is found liable beyond the amount of insurance, and may compromise and settle any such claim.

331.325 to 331.340 Reserved.

PART 3
DUTIES AND POWERS OF THE BOARD RELATING TO COUNTY CONTRACTS

331.341 Contracts.

1. When the estimated cost of a public improvement, other than improvements which may be paid for from the secondary road fund, exceeds twenty-five thousand dollars, the board shall follow the contract letting procedures provided for cities in sections 384.95 to 384.103. However, in following those sections the board shall substitute the word "county" for the word "city", section 331.305 for section 362.3, shall consider "governing body" to mean the board, and shall exclude references to a city utility, utility board of trustees, or public utilities. As used in this section, "public improvement" means the same as defined in section 384.95 as modified by this subsection.

2. The board shall give preference to Iowa products and labor in accordance with chapter 73 and shall comply with bid and contract requirements in sections 73.2 and 73.7.

3. Contracts for improvements which may be paid for from the secondary road fund shall be awarded in accordance with sections 309.40 to 309.43, 310.14, 314.1, 314.2, and other applicable state law.

4. If the contract price for a public improvement is five thousand dollars or more, the board shall require a contractor's bond in accordance with chapter 573.

5. In exercising its power to contract for public improvements, the board may contract for the application of contract termination procedures in accordance with chapter 573A.

331.342 Conflicts of interest in public contracts. As used in this section, "contract" means a claim, account, or demand against or agreement with a county, express or implied, other than a contract to serve as an officer or employee of the county. However, contracts subject to section 314.2 or section 347.15 are not subject to this section.

An officer or employee of a county shall not have an interest, direct or indirect, in a contract with that county. A contract entered into in violation of this section is void. The provisions of this section do not apply to:

1. The designation of a bank or trust company as a depository, paying agent, or for investment of funds.

2. An employee of a bank or trust company, who serves as treasurer of a county.

3. Contracts made by a county of less than ten thousand population, upon competitive bid in writing, publicly invited and opened.

4. Contracts in which a county officer or employee has an interest solely by reason of employment, or a stock interest of the kind described in subsection 8, or both, if the contracts are made by competitive bid, publicly invited and opened, and if the remuneration of employment will not be directly affected as a result of the contract and the duties of employment do not directly involve the procurement or preparation of any part of the contract. The competitive bid qualification of this subsection does not apply to a contract for professional services not customarily awarded by competitive bid.

5. The designation of official newspapers.

6. A contract in which a county officer or employee has an interest if the contract was made before the time the officer or employee was elected or appointed, but the contract shall not be renewed.

7. A contract with volunteer firefighters or civil defense volunteers.

8. A contract with a corporation in which a county officer or employee has an interest by reason of stockholdings in less than five percent of the outstanding stock of the corporation is owned or controlled directly or indirectly by the officer or employee or the spouse or immediate family of the officer or employee.

9. A contract made by competitive bid, publicly invited and opened, in which a member of a county board, commission, or administrative agency has an interest, if the member is not authorized by law to participate in the awarding of the contract. The competitive bid qualification of this subsection does not apply to a contract for professional services not customarily awarded by competitive bid.
PART 4
DUTIES AND POWERS OF THE BOARD RELATING TO COUNTY PROPERTY

331.361 County property.
1. Counties bounded by a body of water have concurrent jurisdiction over the entire body of water lying between them.
2. In disposing of an interest in real property by sale or exchange, by lease for a term of more than three years, or by gift, the following procedures shall be followed, except as otherwise provided by state law:
   a. The board shall set forth its proposal in a resolution and shall publish notice of the time and place of a public hearing on the proposal, in accordance with section 331.305.
   b. After the public hearing, the board may make a final determination on the proposal by resolution.
   3. The board shall not dispose of real property by gift except for a public purpose, as determined by the board, in accordance with other state law. However, the board may dispose of real property for use in an Iowa homesteading program under section 220.14 for a nominal consideration.
   4. On the application of a honorably discharged soldier, sailor, marine, or nurse of the army or navy of the United States who was disabled in the Philippine insurrection, China relief expedition, World War I, World War II, from December 7, 1941, to December 31, 1946, both dates inclusive, Korean Conflict, from June 25, 1950, to January 31, 1955, both dates inclusive, or Vietnam Conflict, from August 5, 1964, to June 30, 1973, both dates inclusive, the board shall reserve in the county courthouse a reasonable amount of space in the lobby to be used by the applicant rent-free as a stand for the sale of newspapers, tobaccos, and candies. If there is more than one applicant for reserved space, the board shall award the space at its discretion. The board shall prescribe the regulations by which a stand shall be operated.
   5. The board shall:
      a. Proceed upon a petition to establish a memorial hall or monument under chapter 37, as provided in that chapter.
      b. Comply with section 103A.10, subsection 4, in the construction of new buildings.
      c. Proceed upon a petition to establish a county public hospital under chapter 347, as provided in that chapter.
      d. Bid for real property at a tax sale as required under section 446.19, and handle the property in accordance with section 446.31 and chapter 569.
      e. Require the conduction of a life cycle cost analysis for county facilities in accordance with chapter 470.
      f. Comply with chapter 601C if food service is provided in public buildings.
      g. Comply with section 601D.9 if curbs and ramps are constructed.
   h. Provide facilities for the holding of court at the county seat in accordance with sections 602.6 and 602.61.
   i. Perform other duties required by state law.
   6. In exercising its power to manage county real property, the board may lease land for oil and gas exploration as provided in section 84.21.

331.362 Roads and traffic.
1. A county has jurisdiction over secondary roads as provided in section 306.4, subsection 2, section 321G.9 and 327G.15.
2. The board shall exercise the county’s jurisdiction over secondary roads in accordance with chapters 306, 309, 310, 314, and other applicable laws.
3. The board may establish secondary road assessment districts as provided in chapter 311.
4. If a county has land subject to section 312.8, the board shall administer road funds available under that section as prescribed in that section.
5. The board may enter into agreements with the department of transportation as provided in section 313.2.
6. The board shall provide for the control of noxious weeds in accordance with chapter 317.
7. The board shall cause the removal of obstructions on the secondary roads, in accordance with chapter 319.
8. The board shall proceed upon a petition to construct a sidewalk in accordance with sections 320.1 to 320.3. The board may grant permission to lay gas and water mains, construct and maintain cattleways, or construct sidewalks in connection with the secondary roads, in accordance with sections 320.4 to 320.8.

331.363 County services.
The board shall:
1. Proceed in response to a petition to establish a unified law enforcement district in accordance with sections 28E.21 to 28E.29, or the board may proceed under those sections on its own motion.
2. Provide for disaster services and emergency planning in accordance with sections 29C.9 to 29C.13.
3. Proceed in response to a petition to establish a county conservation board in accordance with section 111A.2.
4. Comply with chapter 222, including but not limited to sections 222.13, 222.14, and 222.59 to 222.82, in regard to the care of mentally retarded persons.
5. Comply with chapters 227, 229 and 230, including but not limited to sections 227.11, 227.14, 229.42, 230.25, 230.27 and 230.35, in regard to the care of mentally ill persons.
6. Audit and pay the burial expense for indigent veterans, as provided in section 250.15.
7. Make determinations regarding emergency relief services in accordance with sections 251.5 and 251.6.
8. Administer general relief for the poor in accordance with chapter 252.
9. Handle complaints seeking medical care for indigent persons and pay for the care in accordance with chapter 255.
10. Comply with chapters 269 and 270 in regard to the payment of costs for pupils at the Iowa braille and sight-saving school and the school for the deaf.
11. Enforce the interstate library compact in accordance with sections 303A.9 to 303A.11.
12. Proceed in response to a petition to establish or end an airport commission in accordance with sections 330.17 to 330.20.
13. Proceed in response to a petition for a city hospital to become a county hospital in accordance with section 347.23.
14. Provide for the licensure, seizure, impoundment, and disposition of dogs in accordance with chapter 351.
15. Proceed in response to a petition to establish a county library district in accordance with sections 358B.2 to 358B.5, or a petition to provide library service by contract or to terminate the service under section 358B.18.
16. Establish a sanitary disposal project in accordance with sections 455B.76, 455B.79 and 455B.80.
17. Furnish a place for the confinement of prisoners as required in section 903.4, and in accordance with chapter 356 or 356A.
18. Perform other duties required by state law.

### 331.382 Powers and limitations relating to services.

1. The board may exercise the following powers in accordance with the sections designated, and may exercise these or similar powers under its home rule powers or other provisions of law:
   a. Establishment of parks outside of cities as provided in section 111.34.
   b. Establishment of a water recreational area as provided in sections 111.59 to 111.78.
   c. Establishment of a merged area hospital as provided in chapter 145A.
   d. Acquisition and operation of a limestone quarry for the sale of agricultural lime, in accordance with chapter 202.
   e. Provision of preliminary diagnostic evaluation before admissions to state mental health institutes as provided in sections 225B.4 to 225B.7.
   f. Establishment of a community mental health center as provided in chapter 230A.
   g. Establishment of a county care facility as provided in chapter 235, and sections 135C.23 and 135C.24.
   h. Provision of relocation programs and payments as provided in sections 316.10 and 316.11.
   i. Establishment of an airport commission as provided in sections 330.17 to 330.20.
   j. Creation of an airport authority as provided in chapter 330A.
2. The power to establish reserve peace officers is subject to chapter 80D.
3. The power to legislate in regard to chemical substance abuse is subject to section 125.40.
4. The power to establish a county hospital is subject to the licensing requirements of chapter 135B and the power to establish a county health care facility is subject to the licensing requirements of chapter 135C.
5. The board shall not regulate, license, inspect, or collect license fees from food service establishments except as provided in chapter 170A or from hotels except as provided in chapter 170B or for food and beverage vending machines except as provided in section 191A.14.
6. The power to operate juvenile detention and shelter care homes is subject to approval of the homes by the commissioner of the department of social services or the commissioner's designee, as provided in section 232.142.
7. If a law library is provided in the county courthouse, judges of the district court of the county shall supervise and control the law library.
8. The board is subject to chapters 357 to 358, 455, 456 to 467 or 467C, as applicable, in acting relative to a special district authorized under any of those chapters.
9. Per except as provided in section 191A.14.
10. The board may assume and exercise the powers and duties of a governing body under chapter 357, 357A, 357B, 358 or 462 if a governing body established under one of those chapters has insufficient membership to perform its powers and duties, and the board, upon petition of the number of property owners within a proposed district and filing of a bond as provided in section 357A.2, may establish a service district within the unincorporated area of the county and exercise within the district the powers and duties granted in chapter 357, 357A, 357B, 357C, 358, 359, 384, division IV or 462.
11. The power to establish and administer an air pollution control program in lieu of state administration is subject to sections 455B.23 and 455B.24.

### 331.383 Duties and powers relating to elections.

The board shall ensure that the county commissioner of elections conducts primary, general, city, school and special elections in accordance with applicable state law. The board shall canvass elections in accordance with sections 43.49 to 43.51, 43.60 to 43.62, 46.24, 50.13, 50.24 to 50.29, 50.44 to 50.47, 275.25, 277.20, 280A.39, 376.1, 376.7 and 376.9. The board shall prepare and deliver a list of persons nominated in accordance with section 43.55, provide for a recount in accordance with sections 43.56* to 43.58**, provide for election payments in accordance with sections 49.3, 49.4, 49.6 to 49.8 and 49.11, pay election costs as provided in section 47.3, participate in election contests as provided in sections 62.1 and 62.9, and
perform other election duties required by state law. The board may authorize additional precinct election officials as provided in section 51.1, provide for the use of a voting machine or electronic voting system as provided in sections 52.2, 52.3, 52.8 and 52.34, and exercise other election powers as provided by state law.

*Repealed by 69 GA, ch 34, 148, see §50.48

331.384 to 331.400 Reserved.

DIVISION IV
POWERS AND DUTIES OF THE BOARD RELATING TO COUNTY FINANCES

PART 1
GENERAL FINANCIAL POWERS AND DUTIES

331.401 Duties relating to finances.
1. The board shall:
   a. Audit expenses charged to the county for the annual examination by the auditor of state and approve or object to the expenses as provided in section 11.21.
   b. Establish budgets in accordance with chapter 24, and establish budgets for the farm-to-market road fund and the secondary road fund in accordance with sections 309.10 and 309.93 to 309.97.
   c. Provide for payment of a portion of the cost of care, maintenance, and treatment of substance abusers who are residents of the county, as provided in sections 125.45, 125.47 and 125.51.
   d. Pay expenses of administration of juvenile justice, attributable to the county under section 33.321.141.
   e. Appropriate county funds in accordance with sections 344.1 to 344.11 and this division.
   f. Provide for the expense of persons committed to the county jail or a regional detention facility in accordance with sections 356.15 and 356.45.
   g. Adopt resolutions authorizing the county assessor to provide forms for homestead exemption claimants as provided in section 425.2 and military service tax exemptions as provided in section 427.6.
   h. Examine and allow or disallow claims for homestead exemption in accordance with section 425.3 and claims for military service tax exemption in accordance with chapter 426A and sections 427.3 to 427.6. The board, by a single resolution, may allow or disallow the exemptions recommended by the assessor.
   i. Hear appeals relating to the agricultural land tax credit in accordance with section 426.6.
   j. Order the suspension of property taxes of certain persons in accordance with section 427.9.
   k. Approve or deny an application for a property tax exemption for impoundment structures, as provided in section 427.1, subsection 33.
   l. Serve on the conference board as provided in section 441.2 and carry out duties relating to platting for assessment and taxation as provided in sections 441.67 and 441.70.
   m. Levy taxes as certified to it by tax-certifying bodies in the county, in accordance with the statutes authorizing the levies and in accordance with chapters 24 and 344 and sections 444.1 to 444.8, and levy taxes as required in chapters 430A, 433, 434, 436, 437 and 438.
   n. Carry out duties in regard to the collection of taxes as provided in sections 445.16, 445.19, 445.60, and 445.62.
   o. Apportion taxes upon receipt of a petition, in accordance with sections 449.1 to 449.3.
   p. Comply with chapters 452 and 453 in the management of public funds.
   q. Allocate payments from flood control projects as provided in sections 467B.13 and 467B.14.
   r. Examine and settle all accounts of the receipts and expenditures of the county and all claims against the county, except as otherwise provided by state law.
   s. Perform other financial duties as required by state law.

2. The board shall not pay membership dues for a county officers association in this state other than the Iowa state association of counties or an organization affiliated with it. This subsection does not prohibit expenditures for organizations with which the Iowa state association or its affiliates are affiliated.
3. The board shall not pay bounties on crows, rattlesnakes, foxes, or wolves other than coyotes.

331.402 Powers relating to finances—limitations.
1. The payment of county obligations by anticipatory warrants is subject to chapters 74 and 74A and other applicable state law. Anticipatory warrants drawn on the secondary road fund are also subject to sections 309.46 to 309.55.
2. The board may:
   a. Require a person who is not a part of county government but is receiving county funds to submit to audit by auditors chosen by the county. The person shall make available all pertinent records needed for the audit.
   b. Enter into an agreement with the state department of social services for assistance in accordance with section 249A.12.
   c. Levy within a township at a rate not to exceed the rate permitted under sections 359.30 and 359.33 for the care and maintenance of cemeteries, if the township officials fail to levy the tax as needed.
   d. Authorize the county auditor to issue warrants for certain purposes as provided in section 331.506, subsection 3.
   e. Impose a hotel and motel tax in accordance with chapter 422A.
   f. Order the suspension of property taxes or cancel and remit the taxes of certain persons as provided in sections 427.8 and 427.10.
   g. Provide for a partial exemption from property taxation in accordance with chapter 427B.

331.403 to 331.420 Reserved.
331.421 Mandatory tax levies. The board shall levy for county purposes the following taxes each year on the assessed value of all taxable property in the county, except as otherwise provided by state law:

1. For bonds issued as a result of an election under chapter 37, not to exceed one dollar and eighty cents per thousand dollars.

2. For the debt service fund established in section 331.428, an amount sufficient to retire outstanding debt as provided in section 76.2 subject to specific applicable levy limitations in this part.

3. A tax sufficient to meet the county's obligation to the Iowa public employees' retirement system under chapter 97B.

4. A tax sufficient to meet the county's obligation for federal social security under chapter 97C, in addition to all other taxes, if other funds are not available to meet this obligation.

5. a. For the county brucellosis eradication fund except as otherwise provided in this section, a tax sufficient to pay the indemnity and other expenses incurred under chapter 164 and, to the extent the moneys in the fund are not required for those expenses, to pay the expenses of the inspection and testing program provided in chapter 163A, not to exceed thirteen and one-half cents per thousand dollars.

b. Not later than the first of September of each year, the auditor shall certify to the secretary of agriculture the amount in the fund on July 1. If the secretary of agriculture determines that the amount in the fund is sufficient, with the county's allotment of state and federal funds available, to carry on the program in the county for the following year, that determination shall be certified to the auditor, and the board shall not levy for the fund for that year.

c. If the balance in the fund becomes less than twenty-five hundred dollars, the auditor shall notify the Iowa department of agriculture in writing, and the department shall not incur expense against the fund in excess of the amount available.

6. For the county tuberculosis eradication fund, a tax sufficient to pay the indemnity and other expenses incurred for the bovine tuberculosis eradication program in chapter 165 and, to the extent the moneys in the fund are not required for those expenses, to pay the expenses of the swine tuberculosis eradication program in section 159.5, subsection 13, not to exceed twenty-five and one-fourth cents per thousand dollars. However, this levy and fund are subject to subsection 5, paragraphs "b" and "c".

7. For the county indemnification fund provided in section 331.427, one-half cent per thousand dollars, if directed by the treasurer of state.

8. An amount sufficient to pay the annual rent due under a lease with the authority which manages a joint city-county building established under section 346.27, which may be levied in addition to any statutory tax limit for the county.

9. For the library maintenance fund, not to exceed fifty-four cents per thousand dollars on property in the unincorporated area of the county, in accordance with the estimates transmitted by the board of library trustees.

10. To fulfill the county's obligation under a contract for the use of a city library, not to exceed twenty-seven cents per thousand dollars on the taxable property of the county outside of cities.

11. For the weather modification fund, when approved by the voters as provided in section 361.5, to be levied only on agricultural land and not to exceed two cents per acre on the agricultural land.

12. For the election expense fund, an amount sufficient to pay the costs of elections and voter registration pursuant to chapter 48.

13. For the county mental health and institutions fund, an amount necessary to raise the amount needed under section 331.425, subsection 13.

14. For the purpose of establishing an institution of benevolence, not to exceed twenty and one-fourth cents per thousand dollars, if the county receives property by gift or devise for that purpose and a sufficient fund is not provided for the maintenance of the institution. However this tax shall not be levied until the board has submitted the question of levying the tax to the qualified electors at a regular or special election and a majority of the votes cast have been in favor of the levy. After five years of levying the tax the board may, and upon receipt of a petition signed by twenty-five percent of the qualified electors of the county as shown by the pollbooks of the last preceding general election, shall resubmit the question of levying the tax to the qualified electors at a regular or special election. If sixty-five percent of the votes cast are in favor of discontinuing the levy, it shall be discontinued. The tax collected under this subsection shall be paid to the treasurer of the institution and be expended on the order of the trustees of the institution.

15. For payment of an annuity, if the annuity is agreed to by the county as a condition of acceptance of a gift or bequest and the annuity does not exceed five percent of the amount of the gift or bequest, not to exceed twenty and one-fourth cents per thousand dollars.

16. For ordinary county revenue, the amount needed subject to the following limitations:

a. Not to exceed one dollar and twenty-one cents per thousand dollars in counties with an assessed value of less than fifty-nine million, two hundred sixty thousand dollars.

b. Not to exceed one dollar and twenty-one cents per thousand dollars in counties with an assessed value of less than ninety-six million, three hundred thousand dollars.

c. Not to exceed ninety-four and one-half cents per thousand dollars in counties with an assessed value of ninety-six million, three hundred thousand dollars.

17. For any other purpose, the amount needed subject to the following limitations:

a. Not to exceed five percent of the amount of the gift or bequest.

b. Not to exceed one dollar and seventy-two cents per thousand dollars on property in unincorporated areas of the county.

Notwithstanding the provisions of this section, the board may, in a manner provided by law, levy and incur expenses in accordance with the provisions of this section and any funds raised by such levies are not subject to the limitations contained in this section.

The board may, at a regular or special meeting, vote on the levy to be imposed for the next biennium.
§331.422 Permissive tax levies. The board may levy the following taxes each year on the assessed value of all taxable property in the county, except as otherwise provided by state law:

1. For the emergency fund, not to exceed twenty-seven cents per thousand dollars, as provided in section 24.6.
2. For the public safety fund, if a unified law enforcement district is established, not to exceed one dollar and fifty cents per thousand dollars, as provided in section 28E.22.
3. For development, operation, and maintenance of a memorial building or monument established under chapter 37, not to exceed thirty-three and three-fourths cents per thousand dollars.
4. For voting machines or an electronic voting system, not to exceed thirteen and one-half cents per thousand dollars.
5. The amount needed for unemployment benefits under chapter 96, which may be levied outside of the general fund.
6. For the county conservation fund, for expenses of the county conservation board, not to exceed twenty-seven cents per thousand dollars, in addition to all other taxes.
7. For the fairground fund, not to exceed six and three-fourths cents per thousand dollars to be used for fitting up or purchasing fairgrounds for a society formed under chapter 174 or for aiding boys and girls 4-H club work and payment of agricultural and livestock premiums in connection with the fair, to be levied only if the society owns or leases at least ten acres of land for the fairground and owns or leases buildings and improvements on the land of at least eight thousand dollars in value. However, if an official fair is designated under section 174.10, subsection 2, the funds received from this levy shall be paid to the society conducting the official county fair.
8. For the fairground fund, not to exceed six and three-fourths cents per thousand dollars, in a county which has acquired real property for county or district fair purposes and which has a society using the real property.
9. For maintaining a county or multicounty juvenile detention or shelter care home in a county of over one hundred fifty thousand population, not to exceed twenty and one-fourth cents per thousand dollars, or in any other county not to exceed thirteen and one-half cents per thousand dollars.
10. For the veteran affairs fund, to be controlled jointly by the board and the county commission of veteran affairs as provided in chapter 250, for the benefit of, and to pay the funeral expenses of honorably discharged, indigent men and women of the United States in any war including the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, and the Vietnam Conflict at any time between August 6, 1964, and May 7, 1975, both dates inclusive, and their indigent wives, widows, and minor children having a legal residence in the county, not to exceed twenty-seven cents per thousand dollars.
11. For the county poor fund, if the ordinary revenue proves insufficient, not exceeding forty and one-half cents per thousand dollars or, with the written approval of the state comptroller after a showing of necessity, not to exceed an additional eighty-one cents per thousand dollars, and in any case not to exceed two-thirds of the maximum poor fund levy for the extended fiscal year beginning January 1, 1974, and ending June 30, 1975, unless the state appeal board permits a higher levy for a year to prevent severe hardship due to unusual circumstances beyond the control of the county. Taxes levied and collected for the county poor fund shall be expended only for the purposes for which they were levied.
12. For the secondary road fund, not to exceed three dollars and three-eighths cents per thousand dollars on property not within a city.
13. For the secondary road fund, not to exceed sixteen and seven-eighths cents per thousand dollars.
14. For building and maintaining a bridge over a state boundary line stream, not to exceed, in conjunction with levies for bonds issued for this purpose, six and three-fourths cents per thousand dollars.
15. For the road clearing fund, to be used only to destroy weeds and second or undergrowth brush between the fence rows of secondary roads in time to prevent reseeding and to purchase or hire necessary equipment, not to exceed twenty and one-fourth cents per thousand dollars on property not within a city.
16. For the weed eradication and equipment fund to be used for purchasing weed eradicating equipment and materials and for expenses and compensation needed to carry out the duties of the weed commissioner, not to exceed six and three-fourths cents per thousand dollars.
17. For an aviation authority under chapter 330A, not to exceed twenty-seven cents per thousand dollars on property in the unincorporated area of the county, in excess of any other tax limitation, as provided in section 330A.15.
18. For a local, nonprofit historical society organized under chapter 504 or 504A, not to exceed three cents per thousand dollars to be used for collecting and preserving historical materials, artifacts, places, and structures of the area, maintaining a historical library and collections, conducting historical studies and researches, issuing publications, providing public lectures of historical interest, and otherwise disseminating a knowledge of the history of the area to the general public. The tax collected under this subsection
shall not exceed five thousand dollars in a county with a population of less than thirty-five thousand, fifteen thousand dollars in a county with a population of thirty-five thousand or more but less than one hundred thousand, or twenty-five thousand dollars in a county with a population of one hundred thousand or more. If there are two or more nonprofit historical societies in the county, the board shall apportion the funds available under this subsection as it determines. The board shall require the historical society to submit to it a proposed budget including the amount of available funds and estimated expenditures, as a prerequisite to receiving funds under this subsection. A local historical society receiving funds under this subsection shall present to the board an annual report describing in detail its use of the funds received.

19. For an expenditure required to be approved by the voters under section 345.1, not to exceed seven-hundredths of one percent of the taxable valuation of property in the county.

20. For a joint city-county building, an amount sufficient to pay the county’s portion of the cost of operation, maintenance, and insurance.

21. For operation, maintenance, and management of a health center in a county of over seventy thousand population, not to exceed fifty-four cents per thousand dollars, in addition to all other levies authorized by law for similar purposes.

22. For paying bounties on wild animals, the amount necessary.

23. For additional ordinary county revenue in a county with a population of thirty-five thousand or more but not more than fifty-five thousand, not to exceed fifty-four cents per thousand dollars and subject to the approval of the state comptroller.

24. For the court expense fund, if the amount levied for ordinary county revenue is insufficient to pay all expenses incident to the maintenance and operation of the courts, an amount sufficient to pay the expenses.

25. a. For ambulance service, not to exceed twenty-seven cents per thousand dollars, if the county general fund levy authorized by section 331.421, subsection 16, is at the maximum amount permitted by that subsection, the board has exhausted its right of appeal under section 24.48, and the board finds by resolution that it is not feasible to support ambulance service from the general fund. However:

(1) If the board has budgeted an amount from the general fund to support ambulance service which is less than the amount that would be raised in the county by a levy of twenty-seven cents per thousand dollars of assessed value, and the board finds by resolution that it is not feasible to provide additional support for ambulance service from the general fund, the board may levy under this subsection an amount not more than the difference between the proceeds of a levy of twenty-seven cents per thousand dollars of assessed value in the county and the amount budgeted from the general fund to support ambulance service.

(2) If the county has established a county general hospital under chapter 347 and the board of trustees of that hospital has budgeted for support of ambulance service some part of the proceeds of a levy for operation and maintenance of the hospital, made under section 347.7, and the board of trustees finds by resolution that it is not feasible to provide additional support for ambulance service from the proceeds of that levy, the board of supervisors may levy under this subsection an amount not more than the difference between the proceeds of a levy of twenty-seven cents per thousand dollars of assessed value in the county and the amount budgeted to support ambulance service from the county general hospital operation and maintenance levy. A tax levied under this subparagraph is not applicable to a township in which ambulance service is being provided by the township trustees pursuant to section 359.42.

b. The board shall not make a levy under this subsection unless authorized to do so by a referendum held in the county concurrently with a general election. When so directed by the board, at least fifty-five days before the next general election, the county commissioner of elections shall submit to the voters of the county at that general election a question in substantially the following form:

“Shall the board of supervisors of county

approve the levy of a tax of not more than twenty-seven cents per thousand dollars assessed value to support ambulance service, in the manner and subject to the restrictions provided in paragraph ‘a’ of this subsection, each year for four years beginning next July 1?”

If the question receives the affirmative vote of a majority of all electors voting for and against it, the board may levy a tax as provided in paragraph “a” of this subsection in the county budget year beginning July 1 following the general election at which the referendum is held, and in each of the four succeeding county budget years.

c. The support of the ambulance service authorized under this subsection shall be assessed on a proportionate basis by which each taxing unit shall bear its share in the proportion that its population is to the total population of all taxing units receiving the ambulance service within the county. The board shall estimate annually the amount necessary for the support of the ambulance service and shall transmit the estimate in dollars to the city councils within the county in which the ambulance service is provided. A city may be excluded from the ambulance service by resolution of the city council. The unincorporated area of the county, excluding any township which provides ambulance service as provided under section 359.42, is a separate taxing unit. Each city which receives ambulance service under this subsection is a separate taxing unit. The board and the council of each city receiving ambulance service under this subsection shall certify or make the necessary levies as provided in this para-
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Graph for the support of the ambulance services, subject to the tax levy limitation and requirements of paragraph "a" or "b" of this subsection.

d. As used in this subsection, ambulance service includes services provided by a rescue unit of a fire or public safety department.

26. For planning a sanitary disposal project as defined in section 455B.75, or for acquiring, constructing, operating, and maintaining sanitary land fills, not to exceed, in conjunction with levies for the debt service fund for the same purpose, six and three-fourths cents per thousand dollars on property outside of cities only.

27. For flood and erosion control, including acquisition of land or interests in land, repair, alteration, maintenance, and operation of works of improvement for flood and erosion control, not to exceed six and three-fourths cents per thousand dollars on agricultural land only.

28. For insurance to cover the liability of the county or its officers as provided in sections 613A.2 and 613A.8, the amount of premium costs, which may be levied in excess of any tax limitation imposed by statute.

29. For an improvement account established under section 331.424, subsection 4, an amount in accordance with that subsection.

30. For other purposes as provided by state law.

331.423 Excess levy election. A county may exceed a tax levy limit contained in section 331.421, subsection 13, or section 331.422, subsection 23, 24, or 25, if the proposition to authorize an enumerated levy limit rate to be exceeded has been submitted at a special levy election and received a majority of the votes cast on the proposition. A special levy election is subject to the following:

1. The election may be held only if the board gives notice to the county commissioner of elections, not later than February 15, that the election is to be held.

2. The election shall be held on the second Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.

3. The proposition to be submitted shall be substantially in the following form:

   Vote for only one of the following:

   Shall the county of [name of county] levy a tax for the purpose of [state purpose of levy election] at a rate of [rate] which will provide [amount]?

4. The canvass shall be held beginning at one o'clock on the second day which is not a holiday following the special levy election.

5. Notice of the special levy election shall be published at least twice in a newspaper as specified in section 331.305 prior to the date of the special levy election. The first notice shall appear as early as practicable after the county has decided to seek a special levy.

331.424 General fund.

1. A county shall establish a general fund. Except as otherwise provided by state law, moneys received for county government purposes from taxes and other sources shall be credited to the general fund including but not limited to the following amounts if received:

   a. Revenues from the leasing of public lands for oil and gas exploration and production, as provided in section 84.21.

   b. Permit fees for cigarette permits issued under chapter 98.

   c. Unclaimed fees and trusts for which checks or warrants have been outstanding for more than two years shall be credited to the general fund, but may be claimed within five years after being credited to the general fund.

   d. A portion of snowmobile registration fees as provided in section 321G.7, if there is no county conservation fund.

   e. License fees for licensing business establishments.

   f. Funds not expended for support of the civil service commission, as provided in section 341A.20.

   g. Allocations from the moneys and credits tax replacement fund, which shall be distributed as provided in section 422.100.

   h. Moneys received from the local transient guest tax fund, pursuant to the levy of a hotel and motel tax under chapter 422A.

   i. The levy for ordinary county revenue established in sections 331.421, subsection 16, and 331.422, subsection 23.

   j. The levy for an improvement account, if the account is established under subsection 4.

   k. Allocations from the tax upon capital employed in the business of making loans or investments, as provided in section 430A.3.

   l. Allocations from the moneys and credits tax on credit unions, as provided in section 533.24.

   m. Interest earnings on money held by the clerk for payment to a private person, as provided in section 331.703, subsection 6.

   n. Other amounts in accordance with state law.

2. A county may deposit to the general fund the following amounts if received:

   a. If a levy has been made to pay a claim, bond, or other indebtedness and the money has remained in the treasury, uncalled for, for three years, the board may authorize the unclaimed fund to be transferred to the general fund.

   b. From the domestic animal fund in accordance with section 331.425, subsection 9.

   c. Excess moneys in the debt service fund, as provided in section 331.428.

3. Except as otherwise provided by state law, amounts expended for county government purposes shall be paid from the general fund, includ-
COUNTY HOME RULE IMPLEMENTATION, §331.425

Mandatory county funds. A county shall establish the following funds:

1. A public safety fund, if a unified law enforcement district is established under sections 28E.21 to 28E.28.

2. A joint county-municipal disaster services fund in accordance with section 29C.9.
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3. A local health fund. However, upon establishment of a district health department under sections 137.10 to 137.13, moneys in the local health fund of the county shall be transferred to the local health fund of the district. Deposits to and withdrawals from the local health fund shall be made in accordance with section 137.18.

4. A county brucellosis eradication fund, to be used as provided in section 331.421, subsection 5. However, the board may transfer unexpended moneys in this fund to meet unpaid obligations in the county brucellosis eradication fund. The board shall pay claims against the fund as provided in sections 163A.12 and 164.28.

5. A county tuberculosis eradication fund, to be used as provided in section 331.421, subsection 6. However, the board may transfer unexpended moneys in this fund to meet unpaid obligations in the county brucellosis eradication fund. The board shall pay claims against the fund as provided in sections 165.23 and 165.25.

6. A county agricultural extension education fund. Before the fifteenth day of each month, the treasurer shall notify the chairperson of the county extension council of the amount collected for this fund to the first day of that month, and the chairperson shall draw a draft for that amount, countersigned by the secretary, upon the treasurer who shall pay that amount to the treasurer of the extension council upon receipt of the draft.

7. a. A secondary road fund which shall consist of all of the following:
   (1) Funds derived from the secondary road tax levies.
   (2) Funds allotted to the county from the state road use tax fund.
   (3) Funds provided in individual contributions for the improvement of a secondary road.
   (4) Other funds as provided by law.
   b. A county may appropriate from the secondary road fund for all of the following:
      (1) Construction and reconstruction of secondary roads and costs incident to the construction and reconstruction.
      (2) Maintenance and repair of secondary roads and costs incident to the maintenance and repair.
      (3) Payment of all or part of the cost of construction and maintenance of bridges in cities having a population of eight thousand or less and all or part of the cost of construction of roads located within a city of less than four hundred population, which lead to state parks.
      (4) Special drainage assessments levied on account of benefits to secondary roads.
      (5) Payment of interest on and principal of any bonds of the county issued on account of secondary roads, bridges, or culverts constructed by the county.
      (6) Any legal obligation or contract in connection with secondary roads and bridges which is required by law to be taken over and assumed by the county.

   (7) Secondary road equipment, materials, supplies, and garages or sheds for their storage, repair, and servicing.
   (8) For the assignment or designation of names or numbers to roads in the county and to erect, construct, or maintain guideposts or signs at intersections of roads in the county.
   (9) As provided in sections 306.15, 313A.23 and other state law.

8. A county public hospital fund, if a hospital is established under chapter 347.

9. A domestic animal fund. Fees received for licenses issued under chapter 351 and other domestic animal fees shall be deposited in the fund. On July 1 of each year, the auditor shall notify the treasurer of all claims allowed under chapter 352 during the prior year. If the fund is sufficient the treasurer shall pay the claims in full. If the fund is not sufficient, the treasurer shall pay the claims pro rata. If the balance in the fund exceeds five hundred dollars, the board may transfer the excess over five hundred dollars to the general fund or may use any part of it in payment of a claim for the care of abandoned or injured domestic animals or fowls within the county by a society for the prevention of cruelty to animals. However, if within five years of a transfer to the general fund the amount in the domestic animal fund is insufficient to pay allowed claims for a year, the board shall transfer from the general fund to the domestic animal fund the amount needed up to the amount originally transferred from the domestic animal fund.

10. A library maintenance fund, if a county library is established under chapter 358B. Any unexpended balance in the library maintenance fund at the end of the fiscal year shall remain in the fund and be available for library purposes without reappropriation.

11. A weather modification fund, if the county has a weather modification board, to be used exclusively for the purpose of artificial weather modification under chapter 361.

12. An election expense fund to pay election and voter registration costs. Moneys in this fund shall not be appropriated for another purpose or transferred to another fund.

13. A county mental health and institutions fund. The board shall make appropriations from the county mental health and institutions fund for all of the following and for no other purposes:
   a. Charges which the county is obligated by statute to pay for:
      (1) Care and treatment of patients by a state mental health institute.
      (2) Care and treatment of patients by either of the state hospital-schools or by any other facility established under chapter 222.
      (3) Care and treatment of patients under chapter 225.
      (4) Care and treatment of persons at the alcoholic treatment center at Oakdale or facilities as provided in chapter 125. However, the county may require that an admission to a center or other facility shall be reported to the board within
five days by the center or facility offering treatment as a condition of the payment of county funds for that admission.

(5) Care of children admitted or committed to the Iowa juvenile home at Toledo.

(6) Clothing, transportation, and medical or other services provided persons attending the Iowa braille and sight-saving school, the Iowa school for the deaf, or the state hospital-school for severely handicapped children at Iowa City, for which the county becomes obligated to pay pursuant to sections 263.12, 269.2, and 270.5 to 270.7.

b. Any portion which the board deems advisable of the cost of professional evaluation, treatment, training, habilitation, and care of persons who are mentally retarded, autistic persons, or persons who are afflicted by any other developmental disability, at a suitable public or private facility providing inpatient or outpatient care in the county. As used in this subsection:


(2) “Autistic persons” means persons, regardless of age, with severe communication and behavior disorders that became manifest during the early stages of childhood development and that are characterized by a severely disabling inability to understand, communicate, learn, and participate in social relationships. “Autistic persons” includes but is not limited to those persons afflicted by infantile autism, profound aphasia, and childhood psychosis.

c. The cost of care and treatment of persons placed in the county hospital, county care facility, a health care facility as defined in section 135C.1, subsection 4, or any other public or private facility:

(1) In lieu of admission or commitment to a state mental health institute, hospital-school or other facility established pursuant to chapter 222.

(2) Upon discharge, removal, or transfer from a state mental health institute or state hospital-school or other institution established pursuant to chapter 222.

d. Amounts budgeted by the board for the costs of establishment and initial operation of a community mental health center in the manner and subject to the limitations provided by state law.

e. Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court.

f. Expenses required to be paid by the county for the care, admission, commitment and transportation of mentally ill patients in state hospitals.

g. Amounts budgeted by the board for mental health services or mental retardation services furnished to persons on either an outpatient or inpatient basis, to a school or other public agency, or to the community at large, by a community mental health center or other suitable facility located in or reasonably near the county, provided that services paid for with the fund shall meet the standards of the mental health and mental retardation commission and be consistent with the annual plan for services approved by the board.

The board, at the time of levying other taxes, shall estimate the amount necessary to meet the expenses authorized by this section which it is anticipated that the county will incur in the coming year, and levy a tax sufficient to raise the amount needed. The tax shall be computed and spread as a single levy, but the board of supervisors shall determine and enter of record the respective separate amounts budgeted for payment from county tax revenues under paragraphs “a” to “g.” The proceeds of the tax shall be credited to the county mental health and institutions fund, and used only for the purposes prescribed by this section. If a county fails to levy a tax sufficient to meet the expenses which the county is required to pay, or which the board chooses to pay, from the county mental health and institutions fund, the deficiency shall be met by transfer of funds from the county general fund to the county mental health and institutions fund.

The board of supervisors may require a public or private facility, as a condition of receiving payment from county funds for services it has provided, to furnish the board with a statement of the income, assets, and township or city and county of legal residence of each person who has received services from that facility for which payment has been made from county funds under this section. However, the facility shall not disclose to anyone the name or street or route address of any person receiving services for which payment is made from county funds under this section. Parents or other persons may voluntarily reimburse the county or state for the reasonable cost of caring for a patient or an inmate in a county or state facility.

14. Other funds as required by state law.

See 69 G.A. ch. 78, §20

331.426 Permissive county funds. A county may establish the following funds:

1. An emergency fund in accordance with section 24.6.

2. A county conservation fund to be administered by the county conservation board in accordance with section 111A.6. The fund shall be paid out upon requisition of the county conservation board, which shall deposit in the fund all gifts and revenues it receives. A portion of snowmobile registration fees shall be deposited in the fund as provided in section 321G.7.

3. A fairground fund. In addition to tax proceeds from the sale of fairground sites and structures on the sites shall be placed in this fund to be used for the erection of permanent buildings on a new fairground site or the cost of moving structures from the old to the new site.

4. A veteran affairs fund.
5. A county poor fund. Payments for quarantine and isolation of persons with communicable disease shall be made from this fund as provided by sections 139.28 to 139.30. Reimbursement under section 249A.12, compensation for the general relief director, and expenses for general relief may be paid from this fund.

6. A county school fund, to be managed as provided in chapter 302.

7. A road clearing fund and a weed eradication and equipment fund.

8. A cemetery fund, to which shall be deposited money received under sections 566.14 to 566.18 to be managed as authorized by those sections, and levies as authorized by state law.

9. A court expense fund, which shall not be used for a purpose other than expenses incident to the maintenance and operation of the courts, including but not limited to salary and expenses of the clerk, deputy clerks, and other employees of the clerk's office, establishment and operation of a public defender's office, costs otherwise payable from the general fund under section 331.424, subsection 3, paragraph "q", the county's expense for confinement of prisoners under chapter 556A, temporary assistance to the county attorney, and claims filed under section 622.93.

10. Other funds authorized by state law.

331.427 County indemnification fund.

1. A county indemnification fund is created in the office of the treasurer of state, to be used to indemnify and pay on behalf of any county officer, township trustee, deputy, assistant, or employee of the county or the township, all sums that the person is legally obligated to pay because of an error or omission in the performance of official duties, except that the first five hundred dollars of each claim shall not be paid from this fund. All funds remaining in the county indemnification fund created under prior Codes as of July 1, 1981, are transferred to the county indemnification fund under this section.

2. The fund does not relieve an insurer issuing insurance under section 613A.7 from paying a loss incurred. An insurer shall not be subrogated to the assets of the fund regardless of provisions in a policy of insurance.

3. If the balance in the fund on September 30 is less than six hundred thousand dollars, the treasurer of state shall notify the board of each county to levy the amount authorized in section 331.421, subsection 7.

4. Not later than December 15 or June 15 of a year in which the tax is collected, the county auditor shall transmit the amount of the tax levied and collected, by warrant, to the treasurer of state who shall credit it to the county indemnification fund. The treasurer of state shall invest moneys in the fund in the same manner as other public funds and shall credit interest received from that investment to the county indemnification fund.

5. A claim for an act or omission of a county officer, township trustee, deputy, assistant, or employee of the county or the township, which occurred after July 1, 1978, shall be processed in accordance with chapter 613A and paid from the fund, except that payment of a claim, except a final judgment, in excess of fifteen hundred dollars must have the unanimous approval of all members of the state appeal board, the attorney general, and the district court of Polk county.

6. If a final judgment is obtained against a county officer, township trustee, deputy, assistant, or employee of the county or the township, for an act or omission which occurred subsequent to July 1, 1978, which is payable from the county indemnification fund, the county attorney shall ascertain if an insurance policy exists indemnifying the person against the judgment or any part of it. If no insurance exists, or if the judgment exceeds the limits of insurance, the county attorney shall submit a claim to the state comptroller against the county indemnification fund on behalf of the plaintiff for the amount of the judgment exceeding the amount recoverable by reason of the insurance. The state comptroller shall promptly issue a warrant payable to the plaintiff for that amount, and the treasurer of state shall pay the warrant. Payment discharges the person from liability for that act or omission.

331.428 Debt service fund.

1. A county shall establish a debt service fund and shall certify taxes to be levied for the debt service fund in the amount necessary, subject to specific levy limitations in this part, to pay:

a. Judgments against the county, except those authorized by state law to be paid from other funds.

b. Interest as it becomes due and the amount necessary to pay, or to create a sinking fund to pay, the principal at maturity of all general obligation bonds issued by the county.

2. Moneys pledged or available to service general obligation bonds and received from sources other than property taxes shall be deposited in the debt service fund.

3. A tax levied for the debt service fund is not invalid if it raises moneys in excess of those needed for a specific purpose. Only excess moneys remaining after retirement of all indebtedness payable from the fund may be transferred from the debt service fund to the fund most closely related to the project for which the indebtedness arose, or to the general fund, subject to the terms of the original bond issue.

4. When the amount in the hands of the treasurer belonging to the debt service fund, after setting aside the sum required to pay interest maturing before the next levy, is sufficient to redeem one or more bonds which by their terms are subject to redemption, the treasurer shall notify the owner of the bonds. If the bonds are not presented for payment or redemption within thirty days after the date of notice, the interest on the bonds shall cease, and the amount due shall be set aside for payment when presented. Redemptions shall be made in the order of the bond numbers.
331.429 to 331.440  Reserved.

DIVISION IV
COUNTY FINANCES
PART 3
GENERAL OBLIGATION BONDS

331.441 Definitions.

1. As used in this part, the use of the conjunctive "and" includes the disjunctive "or" and the use of the disjunctive "or" includes the conjunctive "and," unless the context clearly indicates otherwise.

2. As used in this part, unless the context otherwise requires:
   a. "General obligation bond" means a negotiable bond issued by a county and payable from the levy of ad valorem taxes on all taxable property within the county through its debt service fund which is required to be established by section 331.428.
   b. "Essential county purpose" means any of the following:
      (1) Voting machines or an electronic voting system.
      (2) Bridges on highways or parts of highways which are located along the corporate limits of cities and are partly within and partly without the limits and are in whole or in part secondary roads.
      (3) The building and maintenance of a bridge over state boundary line streams, subject to the levy limit in section 331.422, subsection 14.
      (4) Sanitary disposal projects as defined in section 455B.75, subject to the levy limit in section 331.422, subsection 26.
      (5) Works and facilities useful for the collection, treatment, and disposal of sewage and industrial waste in a sanitary manner, for the collection and disposal of solid waste, and for the collection and disposal of surface waters and streams, including the planning, acquisition, leasing, construction, reconstruction, extension, remodeling, improvement, repair, maintaining, and operation of the works and facilities.
      (6) Public buildings, including the site or grounds of, and the erection, equipment, remodeling, or reconstruction of, and additions or extensions to the buildings, and including the provision and maintenance of juvenile detention or shelter care facilities, when the cost does not exceed the limit stated in section 345.1.
      (7) Funding or refunding outstanding indebtedness if the outstanding indebtedness exceeds five thousand dollars on the first day of January, April, June or September in any year. However, a county shall not levy taxes to repay refunding bonds for bridges on property within cities.
      (8) Enlargement and improvement of a county hospital acquired and operated under chapter 347A, subject to a maximum of two percent of the assessed value of the taxable property in the county. However, notice of the proposed bond issue shall be published once each week for two consecutive weeks and if, within twenty days following the date of the first publication, a petition requesting an election on the proposal and signed by qualified voters of the county equal to at least twenty percent of the votes cast at the preceding election for governor is filed with the county auditor, the proposal is subject to the election requirements in section 331.442, subsections 2, 3 and 4 for general county purpose bonds.
   c. "General county purpose" means any of the following:
      (1) A memorial building or monument to commemorate the service rendered by soldiers, sailors, and marines of the United States, including the acquisition of ground and the purchase, erection, construction, reconstruction, and equipment of the building or monument, subject to the levy limit in section 331.422, subsection 3, and to be managed by a commission as provided in chapter 37.
      (2) Acquisition and development of land for a public museum, park, parkway, preserve, playground, or other recreation or conservation purpose to be managed by the county conservation board, subject to the levy limit in section 331.422, subsection 6, and subject to a one million dollar maximum aggregate limit on outstanding county conservation bonds in the county. Expenses incurred for the bond election shall be paid from the county conservation fund. The board may only submit a proposition under this subparagraph upon receipt of a petition from the county conservation board asking that bonds be issued for a specified amount.
      (3) Contributions of money to the state department of transportation to help finance the construction of toll bridges across navigable rivers constituting boundaries between the county and an adjoining state.
      (4) An airport, including establishment, acquisition, equipment, improvement, or enlargement of the airport.
      (5) A joint city-county building, established by contract between the county and its county seat city, including purchase, acquisition, ownership, and equipment of the county portion of the building.
      (6) A county health center as defined in section 346A.1, including additions and facilities for the center and including the acquisition, reconstruction, completion, equipment, improvement, repair, and remodeling of the center, additions, or facilities. Bonds for the purpose specified in this subparagraph are exempt from taxation by the state and the interest on the bonds is exempt from state income taxes.
      (7) A county public hospital, including procuring a site and the erection, equipment, and maintenance of the hospital, and additions to the hospital, subject to the levy limits in section 347.7.
      (8) Public buildings, including the site or grounds of, the erection, equipment, remodeling or reconstruction of, and additions or extensions to the buildings, and including the provision and maintenance of juvenile detention or shelter care
facilities, when the cost exceeds the limits stated in section 345.1.

9. The undertaking of any project jointly or in cooperation with any other governmental body which, if undertaken by the county alone, would be for a general county purpose, including the joint purchase, acquisition, construction, ownership, or control of any real or personal property.

10. Any other facilities or improvements which are necessary for the operation of the county or the health and welfare of its citizens.

3. The "cost" of any project for an essential county purpose or general county purpose includes construction contracts and the cost of engineering, architectural, technical, and legal services, preliminary reports, property valuations, estimates, plans, specifications, notices, acquisition of real and personal property, consequential damages or costs, easements, rights of way, supervision, inspection, testing, publications, printing and sale of bonds, and provisions for contingencies.

331.442 General county purpose bonds.

1. A county which proposes to carry out any general county purpose within or without its boundaries, and to contract indebtedness and issue general obligation bonds to provide funds to pay all or any part of the costs of a project, shall do so in accordance with this part.

2. Before the board may institute proceedings for the issuance of bonds for a general county purpose, it shall call a county special election to vote upon the question of issuing the bonds. At the election the proposition shall be submitted in the following form:

"Shall the county of ......... state (insert the name of the county) of Iowa, issue its general obligation bonds in an amount not exceeding the amount of $ ......... for the purpose of ......... ?"

3. Notice of the election shall be given by public announcement as specified in section 331.305. At the election the ballot used for the submission of the proposition shall be in substantially the form for submitting special questions at general elections.

4. The proposition of issuing bonds for a general county purpose is not carried or adopted unless the vote in favor of the proposition is equal to at least sixty percent of the total vote cast for and against the proposition at the election. If the proposition of issuing the general county purpose bonds is approved by the voters, the board may proceed with the issuance of the bonds.

5. a. Notwithstanding subsection 2, a board, in lieu of calling an election, may institute proceedings for the issuance of bonds for a general county purpose by causing a notice of the proposal to issue the bonds, including a statement of the amount and purpose of the bonds, and the right to petition for an election, to be published as provided in section 331.305 at least ten days prior to the meeting at which it is proposed to take action for the issuance of the bonds subject to the following limitations:

(1) In counties having a population of twenty thousand or less, in an amount of not more than fifty thousand dollars.

(2) In counties having a population of over twenty thousand and not over fifty thousand, in an amount of not more than one hundred thousand dollars.

(3) In counties having a population of over fifty thousand, in an amount of not more than one hundred fifty thousand dollars.

b. If at any time before the date fixed for taking action for the issuance of the bonds, a petition is filed with the auditor in the manner provided by section 331.306 asking that the question of issuing the bonds be submitted to the qualified electors of the county, the board shall either by resolution declare the proposal to issue the bonds to have been abandoned or shall direct the county commissioner of elections to call a special election upon the question of issuing the bonds. Notice of the election and its conduct shall be in the manner provided in subsections 2, 3 and 4.

c. If no petition is filed, or if a petition is filed and the proposition of issuing the bonds is approved at an election, the board may proceed with the authorization and issuance of the bonds.

331.443 Essential county purpose bonds.

1. A county which proposes to carry out an essential county purpose within or without its boundaries, and to contract indebtedness and issue general obligation bonds to provide funds to pay all or any part of the cost of a project shall do so in accordance with this part.

2. Before the board may institute proceedings for the issuance of bonds for an essential county purpose, a notice of the proposed action, including a statement of the amount and purposes of the bonds, and the time and place of the meeting at which the board proposes to take action for the issuance of the bonds, shall be published as provided in section 331.305. At the meeting, the board shall receive oral or written objections from any resident or property owner of the county. After all objections have been received and considered, the board, at that meeting or a date to which it is adjourned, may take additional action for the issuance of the bonds or abandon the proposal to issue the bonds. Any resident or property owner of the county may appeal the decision of the board to take additional action to the district court of the county, within fifteen days after the additional action is taken, but the additional action of the board is final and conclusive unless the court finds that the board exceeded its authority. The provisions of this subsection with respect to notice, hearing, and appeal, are in lieu of any other law.

331.444 Sale of bonds.

1. The board may sell general obligation bonds at public or private sale in the manner prescribed by chapter 75.

2. General obligation funding or refunding bonds issued for the purposes specified in section 331.441, subsection 2, paragraph "b", subpara-
graph (7), may be exchanged for the evidences of the legal indebtedness being funded or refunded, or the funding or refunding bonds may be sold in the manner prescribed by chapter 75 and the proceeds applied to the payment of the indebtedness. Funding or refunding bonds may be sold at the same rate as, or at a higher or lower rate or rates of interest than the indebtedness being funded or refunded.

331.445 Categories for general obligation bonds. The board may issue general obligation bonds pursuant to a resolution adopted at a regular or special meeting by a majority of the total number of supervisors. Each subparagraph of section 331.441, subsection 2, paragraphs "b" and "c", describes a separate category. Separate categories of essential county purposes and of general county purposes may be incorporated in a single notice of intention to institute proceedings for the issuance of bonds, or separate categories may be incorporated in separate notices, and after an opportunity has been provided for filing objections, or after a favorable election has been held, if required, the board may include in a single resolution and sell as a single issue of bonds, any number or combination of essential county purposes or general county purposes. If an essential county purpose is combined with a general county purpose in a single notice of intention to institute proceedings to issue bonds, then the entire issue is subject to the election requirement in section 331.442.

331.446 Form and execution—negotiability. 1. As provided by resolution of the board, general obligation bonds may:
   a. Bear dates.
   b. Bear interest at rates not exceeding any limitations imposed by chapter 74A.
   c. Mature in one or more installments.
   d. Be in either coupon or registered form.
   e. Carry registration and conversion privileges.
   f. Be payable as to principal and interest at times and places.
   g. Be subject to terms of redemption prior to maturity with or without premium.
   h. Be in one or more denominations.
   i. Be designated with a brief reference to purpose, or if issued for a combination of purposes, be designated "county purpose bond".
   j. Contain other provisions not in conflict with state law.
   2. General obligation bonds shall be executed by the chairperson of the board and the auditor. If coupons are attached to the bonds, they shall be executed with the original or facsimile signatures of the auditor. A general obligation bond is valid and binding if by section 331.428 except that:
   a. The amount estimated and certified to apply on principal and interest for any one year shall not exceed the maximum rate of tax, if any, provided by this division for the purpose for which the bonds were issued. If general obligation bonds are issued for different categories, as provided in section 331.445, the maximum rate of levies, if any, for each purpose shall apply separately to that portion of the bond issue for that category and the resolution authorizing the bond issue shall clearly set forth the annual debt service requirements with respect to each purpose in sufficient detail to indicate compliance with the rate of tax levy, if any.
   b. The amount estimated and certified to apply on principal and interest for any one year may only exceed the statutory rate of levy limit, if any, by the amount that the qualified electors of the county have approved at a special election, which may be held at the same time as the general election and may be included in the proposition authorizing the issuance of bonds, if an election on the proposition is necessary, or may be submitted as a separate proposition at the same election or at a different election. Notice of the election shall be given as specified in section 331.305. The proposition submitted to the voters shall be in substantially the following form:

   "Shall the county of .........., state of Iowa, be authorized to levy annually a tax exceeding (here set out the maximum rate limit) but not exceeding ........ dollars and .......... cents per thousand dollars of the assessed value of the taxable property within the county to pay the principal of and interest on bonded indebtedness of the county for the purpose of .........., it being understood that the approval of this proposition does not limit the source of payment of the bonds and interest but only operates to restrict the amount of bonds which may be issued?"

   2. A statutory or voted tax levy limitation does not limit the source of payment of bonds and interest, but only restricts the amount of bonds which may be issued.
   3. For the sole purpose of computing the amount of bonds which may be issued as the result of the application of a statutory or voted tax levy limitation, all interest on the bonds in excess of that accruing in the first twelve months may be excluded from the first annual levy of taxes, so that the need for including more than one year's interest on the first annual levy of taxes to pay the bonds and interest does not operate to further restrict the amount of bonds which may be issued, and in certifying the annual levies, the first annual levy of taxes shall be sufficient to pay all principal of and interest on the bonds becoming due prior to the next succeeding annual levy and
the full amount of the annual levy shall be entered for collection as provided in chapter 76.

§331.447, COUNTY HOME RULE IMPLEMENTATION

331.448 Statute of limitation—powers—conflicts.
1. An action shall not be brought which questions the legality of general obligation bonds or the power of the county to issue the bonds or the effectiveness of any proceedings relating to the authorization and issuance of the bonds from and after sixty days from the time the bonds are ordered issued by the county.

2. The enumeration in this part of specified powers and functions is not a limitation of the powers of counties, but this part and the procedures prescribed for exercising the powers and functions enumerated in this part control in the event of a conflict with any other law.

331.449 Prior projects preserved. Projects and proceedings for the issuance of general obligation bonds commenced before the effective date* of this part may be consummated and completed as required or permitted by any statute amended or repealed by this Act** as though the repeal or amendment had not occurred, and the rights, duties, and interests flowing from such projects and proceedings remain valid and enforceable. Projects commenced prior to the effective date* of this part may be financed by the issuance of general obligation bonds under any such amended or repealed law or by the issuance of general obligation bonds under this part. For the purposes of this section, commencement of a project includes but is not limited to action taken by the board or an authorized officer to fix a date for a hearing in connection with any part of the project, and commencement of proceedings for the issuance of general obligation bonds includes but is not limited to action taken by the board to fix a date for either a hearing or a sale in connection with any part of the general obligation bonds, or to order any part thereof to be issued.

*July 1, 1981
**69GA, ch 117

331.450 to 331.460 Reserved.

DIVISION IV
COUNTY FINANCES

PART 4
REVENUE BONDS

331.461 Definitions. As used in this section, unless the context otherwise requires:
1. "County enterprise" means any of the following:
   a. Airports and airport systems.
   b. Works and facilities useful and necessary for the collection, treatment, purification, and disposal in a sanitary manner of the liquid and solid waste, sewage, and industrial waste of the county, including sanitary disposal projects as defined in section 455B.75 and sanitary sewage systems, and including the acquisition, establishment, construction, purchase, equipment, improvement, extension, operation, maintenance, reconstruction, and repair.
   c. Swimming pools and golf courses, including their acquisition, establishment, construction, purchase, equipment, improvement, extension, operation, maintenance, reconstruction, and repair.
   d. The equipment, enlargement, and improvement of a county public hospital previously established and operating under chapter 347, including acquisition of the necessary lands, rights of way, and other property, subject to approval by the board of hospital trustees. However, notice of the proposed bond issue shall be published at least once each week for two consecutive weeks and if, within thirty days following the date of the first publication, a petition requesting an election on the proposal and signed by qualified voters of the county equal to at least twenty percent of the votes cast at the preceding election for governor is filed with the county auditor, the proposal is subject to the election requirements in section 331.442, subsections 3 and 4, for general county purpose bonds. Bonds issued under this paragraph shall mature in not more than thirty years from date of issuance.
   e. In a county with a population of less than one hundred fifty thousand, a county hospital established under chapter 347A, including its acquisition, construction, equipment, enlargement, and improvement, and including necessary lands, rights of way, and other property. However, bonds issued under this paragraph shall mature in not more than thirty years from date of issuance, and are subject to the notice and election requirements of this paragraph "d."
   f. A waterworks, including land, easements, rights of way, fixtures, equipment, accessories, improvements, appurtenances, and other property necessary or useful for the operation of the waterworks.
2. "Combined county enterprise" means two or more county enterprises combined and operated as a single enterprise.
3. "Project" means the acquisition, construction, reconstruction, extending, remodeling, improving, repairing, and equipping of all or part of a county enterprise or combined county enterprise within or without the boundaries of the county.
4. "Rates" means rates, fees, tolls, rentals, and charges for the use of or service provided by a county enterprise or combined county enterprise.
5. "Gross revenue" means all income and receipts derived from the operation of a county enterprise or combined county enterprise.
6. "Operating expense" means salaries, wages, cost of maintenance and operation, materials, supplies, insurance, and all other items normally
included under recognized accounting practices, but does not include allowances for depreciation in the value of physical property.

7. "Net revenues" means gross revenues less operating expenses.

8. "Revenue bond" means a negotiable bond issued by a county and payable from the net revenues of a county enterprise or combined county enterprise.

9. "Pledge order" means a promise to pay out of the net revenues of a county enterprise or combined county enterprise, which is delivered to the contractors or other persons in payment of all or part of the cost of the project.

331.462 County enterprises—combined county enterprises.

1. A county which proposes to establish, own, acquire by purchase, condemnation, or otherwise, lease, sell, construct, reconstruct, extend, remodel, improve, repair, equip, maintain and operate within or without its corporate limits a county enterprise or combined county enterprise financed by revenue bonds shall do so in accordance with this part.

2. If a combined county enterprise is dissolved, each county enterprise which was a part of the combined county enterprise shall continue in existence as a separate county enterprise until it is abandoned by the board.

3. A combined county enterprise may be established, but if there are obligations outstanding which by their terms are payable from the net revenues of any county enterprise involved, the obligations shall be assumed by the board subject to all terms established at the time of the original issue, or refunded through the issuance of revenue bonds of the combined county enterprise as a part of the procedure for the establishment of the combined county enterprise, or funds sufficient to pay the principal of and all interest and premium, if any, on the outstanding obligations at and prior to maturity shall be set aside and pledged for that purpose. Revenues earmarked for payment of the obligations shall be handled by the board in the same manner as they were handled for the county enterprise involved. A county enterprise shall not be abandoned and a combined county enterprise shall not be dissolved so long as there are obligations outstanding which by their terms are payable from the revenues of the county enterprise or combined county enterprise unless funds sufficient to pay the principal of and all interest and premium, if any, on the outstanding obligations at and prior to maturity have been set aside and pledged for that purpose.

331.463 Procedure for financing.

1. The board may carry out projects, borrow money, and issue revenue bonds and pledge orders to pay all or part of the cost of projects, the revenue bonds and pledge orders to be payable solely out of the net revenues of the county enterprise or combined county enterprise involved in the project. The cost of a project includes the construction contracts, interest upon the revenue bonds and pledge orders during the period or estimated period of construction and for twelve months thereafter, or for twelve months after the acquisition date, reserve funds as the board deems advisable in connection with the project and the issuance of revenue bonds and pledge orders, and the costs of engineering, architectural, technical and legal services, preliminary reports, surveys, property valuations, estimates, plans, specifications, notices, acquisition of real and personal property, consequential damages or costs, easements, rights of way, supervision, inspection, testing, publications, printing and sale of bonds and provisions for contingencies. The board may sell revenue bonds or pledge orders at public or private sale in the manner prescribed by chapter 75 and may deliver revenue bonds and pledge orders to the contractors, sellers, and other persons furnishing materials and services constituting a part of the cost of the project in payment therefor.

The board may deliver its revenue bonds to the federal government or any agency thereof which has loaned the county money for sanitary or solid waste projects, water projects, or other projects, for which the government has a loan program.

2. The board may issue revenue bonds to refund revenue bonds, pledge orders, and other obligations which are by their terms payable from the net revenues of the same county enterprise or combined county enterprise, or from a county enterprise comprising a part of the combined county enterprise, at lower, the same, or higher rates of interest. A county may sell refunding revenue bonds at public or private sale in the manner prescribed by chapter 75 and apply the proceeds to the payment of the obligations being refunded, and may exchange refunding revenue bonds in payment and discharge of the obligations being refunded. The principal amount of refunding revenue bonds may exceed the principal amount of the obligations being refunded to the extent necessary to pay any premium due on the call of the obligations being refunded and to fund interest accrued and to accrue on the obligations being refunded.

3. The board may contract to pay not to exceed ninety percent of the engineer's estimated value of the acceptable work completed during the description period of construction to the contractor at the end of each month for work, material, or services. Payment may be made in warrants drawn on any fund from which payment for the work may be made. If such funds are depleted, anticipatory warrants may be issued bearing a rate of interest not exceeding that permitted by chapter 74A even if a collection of taxes or special assessments or income from the sale of bonds which have been authorized and are applicable to the public improvement takes place after the fiscal year in which the warrants are issued. If the board arranges for the private sale of anticipatory warrants, they may be sold and the proceeds used to pay the contractor. The warrants may also be used to pay
§331.463, COUNTY HOME RULE IMPLEMENTATION

other persons furnishing services constituting a part of the cost of the public improvement.

331.464 Revenue bonds.
1. The board may issue revenue bonds pursuant to a resolution adopted at a regular or special meeting by a majority of the total number of members of the board.
2. Before the board institutes proceedings for the issuance of revenue bonds, it shall fix a time and place of meeting at which it proposes to take action, and give notice by publication in the manner directed in section 331.305. The notice must include a statement of the time and place of the meeting, the maximum amount of the proposed revenue bonds, the purpose for which the revenue bonds will be issued, and the county enterprise or combined county enterprise whose net revenues will be used to pay the revenue bonds and interest thereon. At the meeting the board shall receive oral or written objections from any resident or property owner of the county. After all objections have been received and considered, the board, at the meeting or a date to which it is adjourned, may take additional action for the issuance of the bonds or abandon the proposal to issue bonds. Any resident or property owner of the county may appeal a decision of the board to take additional action to the district court of the county within fifteen days after the additional action is taken, but the additional action of the board is final and conclusive unless the court finds that the board exceeded its authority. The provisions of this subsection with respect to notice, hearing, and appeal are in lieu of those contained in any other law.
3. Revenue bonds may bear dates, bear interest at rates not exceeding those permitted by chapter 74A, mature in one or more installments, be in either coupon or registered form, carry registration and conversion privileges, be payable as to principal and interest at times and places, be subject to terms of redemption prior to maturity with or without premium, and be in one or more denominations, all as provided by the resolution of the board authorizing their issuance. The resolution may also prescribe additional provisions, terms, conditions, and covenants which the board deems advisable, consistent with this part, including provisions for creating and maintaining reserve funds, the issuance of additional revenue bonds ranking on a parity with such revenue bonds and additional revenue bonds junior and subordinate to such revenue bonds, and that such revenue bonds shall rank on a parity with or be junior and subordinate to any revenue bonds which may be then outstanding. Revenue bonds are a contract between the county and holders and the resolution is a part of the contract.
4. Revenue bonds shall be executed by the chairperson of the board and the auditor. If coupons are attached to the revenue bonds, they shall be executed with the original or facsimile signature of the auditor. A revenue bond is valid and binding for all purposes if it bears the signatures of the officers in office on the date of the execution of the bonds notwithstanding that any or all persons whose signatures appear have ceased to be such officers prior to the delivery of the bonds. The issuance of revenue bonds shall be recorded in the office of the treasurer, and a certificate of the recording by the treasurer shall be printed on the back of each revenue bond.
5. Revenue bonds, pledge orders and warrants issued under this part are negotiable instruments.
6. The board may issue pledge orders pursuant to a resolution adopted by a majority of the total number of supervisors at a regular or special meeting, ordering their issuance and delivery in payment for all or part of the cost of a project. Pledge orders may bear interest at rates not exceeding those permitted by chapter 74A.
7. The physical properties of a county enterprise or combined county enterprise shall not be pledged or mortgaged to secure the payment of revenue bonds or pledge orders or the interest thereon.

331.465 Rates for proprietary functions.
1. The board may establish, impose, adjust, and provide for the collection of rates to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of the county enterprise or combined county enterprise and, if revenue bonds or pledge orders are issued and outstanding under this part, shall establish, impose, adjust, and provide for the collection of rates to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of the county enterprise or combined county enterprise, and to leave a balance of net revenues sufficient at all times to pay the principal of and interest on the revenue bonds and pledge orders as they become due and to maintain a reasonable reserve for the payment of the principal and interest, and a sufficient portion of net revenues shall be pledged for that purpose. Rates shall be established by ordinance. Rates or charges for the services of a county enterprise defined in section 331.461, subsection 1, paragraph "b," if not paid as provided by ordinance, constitute a lien upon the premises served and may be certified to the auditor and collected in the same manner as taxes.
2. The board may:
a. By ordinance establish, impose, adjust and provide for the collection of charges for connection to a county enterprise or combined county enterprise.
b. Contract for the use of or services provided by a county enterprise or combined county enterprise with persons whose type or quantity of use or service is unusual.
c. Lease for a period not to exceed fifteen years all or part of a county enterprise or combined county enterprise, if the lease will not reduce the net revenues to be produced by the county enterprise or combined county enterprise.
d. Contract for a period not to exceed forty years with other governmental bodies for the use of or the services provided by the county enter-
prise or combined county enterprise on a wholesale basis.

e. Contract for a period not to exceed forty years with persons including but not limited to other governmental bodies for the purchase or sale of water.

331.466 Records—accounts—funds.
1. The governing body of each county enterprise or combined county enterprise operated on a revenue producing basis shall maintain a proper system of books, records and accounts.

2. The gross revenues of each county enterprise or combined county enterprise shall be deposited with the treasurer and kept by the treasurer in a separate account apart from the other funds of the county and from each other. The treasurer shall apply the gross revenues of each county enterprise or combined county enterprise only as ordered by the board and in strict compliance with the orders, including the provisions, terms, conditions and covenants of any and all resolutions of the board pursuant to which revenue bonds or pledge orders are issued and outstanding.

331.467 Pledge—payment—remedy.
1. The pledge of any net revenues of a county enterprise or combined county enterprise is valid and effective as to all persons including but not limited to other governmental bodies when it becomes valid and effective between the county and the holders of the revenue bonds or pledge orders.

2. Revenue bonds and pledge orders are payable both as to principal and interest solely out of the portion of the net revenues of the county enterprise or combined county enterprise pledged to their payment and are not a debt of or charge against the county within the meaning of any constitutional or statutory debt limitation provision.

3. The sole remedy for a breach or default of a term of a revenue bond or pledge order is a proceeding in law or in equity by suit, action, or mandamus to enforce and compel performance of the duties required by this part and of the terms of the resolution authorizing the issuance of the revenue bonds or pledge orders, or to obtain the appointment of a receiver to take possession of and operate the county enterprise or combined county enterprise, and to perform the duties required by this part and the terms of the resolution authorizing the issuance of the revenue bonds or pledge orders.

331.468 Funds—payments.
1. If a county enterprise or combined county enterprise has on hand surplus funds, after making all deposits into all funds required by the terms, covenants, conditions, and provisions of outstanding revenue bonds, pledge orders, and other obligations which are payable from the revenues of the county enterprise or combined county enterprise and after complying with all of the requirements, terms, covenants, conditions and provisions of the proceedings and resolutions pursuant to which revenue bonds, pledge orders, and other obligations are issued, the board may transfer the surplus funds to any other fund of the county in accordance with applicable law, provided that a transfer shall not be made if it conflicts with any of the requirements, terms, covenants, conditions, or provisions of any resolution authorizing the issuance of revenue bonds, pledge orders, or other obligations which are payable from the revenues of the county enterprise or combined county enterprise which are then outstanding.

2. This part does not prohibit or prevent the board from using funds derived from the issuance of general obligation bonds, the levy of special assessments and the issuance of special assessment bonds, and any other source which may be properly used for such purpose, to pay a part of the cost of a project.

3. The county shall pay for the use of or the services provided by the county enterprise or combined county enterprise as any other customer, except that the county may pay for use or service at a reduced rate or receive free use or service so long as the county complies with the provisions, terms, conditions and covenants of all resolutions pursuant to which revenue bonds or pledge orders are issued and outstanding.

331.469 Statute of limitation—powers—conflicts.
1. An action shall not be brought which questions the legality of revenue bonds, the power of the board to issue revenue bonds, or the effectiveness of any proceedings relating to the authorization and issuance of revenue bonds, from and after sixty days from the time the bonds are ordered issued by the board.

2. The enumeration in this part of specified powers and functions is not a limitation of the powers of counties, but this part and the procedures prescribed for exercising the powers and functions enumerated in this part control in the event of a conflict with any other law.

331.470 Prior projects preserved. Projects and proceedings for the issuance of revenue bonds, pledge orders, and other temporary obligations, commenced before the effective date of this part may be completed as required or permitted by any statute amended or repealed by this Act**, as though the amendment or repeal had not occurred, and the rights, duties, and interests resulting from the projects and proceedings remain valid and enforceable. Projects commenced prior to the effective date of this part may be financed by the issuance of revenue bonds, pledge orders, and other temporary obligations under any such amended or repealed law or by the issuance of revenue bonds and pledge orders under this part. For purposes of this section, commencement of a project includes but is not limited to action taken by the board or an authorized officer to fix a date for either a hearing or an election in connection with any part of the
project, and commencement of proceedings for the issuance of revenue bonds, pledge orders, and other temporary obligations includes, but is not limited to, action taken by the board to fix a date for either a hearing or a sale in connection with any part of such revenue bonds, pledge orders, or other temporary obligations or to order any part thereof to be issued.

*July 1, 1981
**69GA, ch. 117

§331.471 County enterprise commissions.

1. As used in this section, "commission" means a commission established under this section to manage a county enterprise or combined county enterprise. Upon receipt of a valid petition as defined in section 331.306 requesting that a proposal for establishment or discontinuance of a commission be submitted to the voters, or upon its own motion, the board shall submit the proposal at the next general election or at an election which includes a proposal to establish, acquire, lease, or dispose of the county enterprise or combined county enterprise.

2. A proposal for the establishment of a county enterprise commission shall specify a commission of either three or five members. If a majority of those voting approves the proposal, the board shall proceed as proposed. If a majority of those voting does not approve the proposal, the same or a similar proposal shall not be submitted to the voters of the county and the board shall not establish a commission for the same purpose for at least four years from the date of the election at which the proposal was defeated.

3. If a proposal to discontinue a commission receives a favorable majority vote, the commission is dissolved at the time provided in the proposal and shall turn over to the board the management of the county enterprise or combined county enterprise and all property relating to it.

4. If a proposal to establish a commission receives a favorable majority vote, the commission is established at the time provided in the proposal. The board shall appoint the commission members, as provided in the proposal and this section. The board shall provide by resolution for staggered six-year terms for and shall set the compensation of commission members.

5. A commission member appointed to fill a vacancy occurring by reason other than the expiration of a term is appointed for the balance of the unexpired term.

6. A public officer or a salaried employee of the county shall not serve on a commission.

7. The title of a commission shall be appropriate to the county enterprise or combined county enterprise administered by the commission. A commission may be a party to legal action. A commission may exercise all powers of the board in relation to the county enterprise or combined county enterprise it administers, with the following exceptions:

a. A commission shall not certify taxes to be levied, pass ordinances or amendments, or issue general obligation bonds.

b. The title to all property of a county enterprise or combined county enterprise shall be held in the name of the county, but the commission has all the powers and authorities of the board with respect to the acquisition by purchase, condemnation or otherwise, lease, sale or other disposition of the property, and the management, control and operation of the property, subject to the requirements, terms, covenants, conditions and provisions of any resolutions authorizing the issuance of revenue bonds, pledge orders, or other obligations which are payable from the revenues of the county enterprise or combined county enterprise, and which are then outstanding.

c. A commission shall make to the board a detailed annual report, including a complete financial statement.

d. Immediately following a regular or special meeting of a commission, the secretary of the commission shall prepare a condensed statement of the proceedings of the commission and cause the statement to be published as provided in section 331.305. The statement shall include a list of all claims allowed, showing the name of the person or firm making the claim, the reason for the claim, and the amount of the claim. Salary claims must show the gross amount of the claim except that salaries paid to persons regularly employed by the commission, for services regularly performed by the persons shall be published once annually showing the gross amount of the salary. In counties having more than one hundred fifty thousand population the commission shall each month prepare in pamphlet form the statement required in this paragraph for the preceding month, and furnish copies to the public library, the daily and official newspapers of the county, the auditor, and to persons who apply at the office of the secretary, and the pamphlet shall constitute publication as required. Failure by the secretary to make publication is a simple misdemeanor.

8. A commission shall control tax revenues allocated to the county enterprise or combined county enterprise it administers and all moneys derived from the operation of the county enterprise or combined county enterprise, the sale of its property, interest on investments, or from any other source related to the county enterprise or combined county enterprise.

9. All moneys received by the commission shall be held by the county treasurer in a separate fund, with a separate account or accounts for each county enterprise or combined county enterprise. Moneys may be paid out of each account only at the direction of the appropriate commission.

10. A commission is subject to section 331.341, subsections 1, 2, 4 and 5, and section 331.342, in contracting for public improvements.

331.472 to 331.500 Reserved.
COUNTY HOME RULE IMPLEMENTATION, §331.502

DIVISION V
COUNTY OFFICERS
PART 1
COUNTY AUDITOR

331.501 Office of county auditor.
1. The office of auditor is an elective office except that if a vacancy occurs in the office, a successor shall be appointed to the unexpired term as provided in chapter 69.
2. A person elected or appointed to the office of auditor shall qualify by taking the oath of office as provided in section 63.10 and giving bond as provided in section 64.8.
3. The term of office of the auditor is four years.

331.502 General duties. The auditor shall:
1. Have general custody and control of the courthouse, subject to the direction of the board.
2. Provide, upon request and payment of the legal fee, a certified copy of any record or account kept in the auditor's office.
3. Pay costs and expenses of legal counsel appointed to represent a member of the Sac and Fox Indian settlement as provided in section 1.15.
4. Keep the complete journals of the general assembly and the official register available for public inspection as provided in section 18.90.
5. Carry out duties relating to the administration of local governmental budgets as provided in chapter 24 and section 384.19.
6. Report the approval of the bond of a public officer approved by the auditor on behalf of the board as provided in section 64.21.
7. Have custody of the official bonds of county and township officers as provided in section 64.29.
8. Take temporary possession of the office and all official books and papers in the office of treasurer or clerk when a vacancy occurs in either office and hold the office, books, and records until a successor qualifies as provided in section 64.21.

9. Serve as a member of an appointment board to fill a vacancy in the membership of the board as provided in section 69.8, subsection 5.
10. Issue a warrant to pay the cost of the bond required of the clerk of the district court who acts as a trustee for a minor or a mentally incompetent person entitled to benefits under workers' compensation as provided in section 85.49.
11. Certify to the commission on substance abuse a statement of the amount of county resources committed to the substance abuse program as provided in section 125.25.
12. Submit annually to the state department of health the names and addresses of the clerk, or if there is no clerk, the secretary of the local boards of health in the county as provided in section 135.32.
13. Pay to the local registrars of vital statistics the fees due them as certified by the state registrar of vital statistics as provided in section 144.11.
14. Notify the chairperson of the county agricultural extension education council when the bond of the council treasurer has been approved and filed as provided in section 176A.14.
15. Carry out duties relating to estray animals as provided in sections 188.30 to 188.32 and 188.41 to 188.44.
16. Attest to anticipatory warrants issued by the board for the operation of a county limestone quarry as provided in section 202.7.
17. Carry out duties relating to the determination of legal settlement, collection of funds due the county, and support of mentally retarded persons as provided in sections 222.13, 222.50, 222.61 to 222.66, 222.68 and 222.74.
18. Collect the costs relating to the treatment and care of private patients at the state psychiatric hospital as provided in sections 225.23, 225.24 and 225.35.
19. Carry out duties relating to the hospitalization and support of mentally ill persons as provided in sections 229.42, 230.3, 230.11, 230.15 and 230.21 to 230.25.
20. With acceptable sureties, approve the bonds of the members of a county commission of veteran affairs as provided in section 250.6.
21. Issue warrants and maintain a book containing a record of persons receiving veteran assistance as provided in section 250.10.
22. If the legal settlement of a poor person receiving financial assistance in another county, notify the auditor of that county of the financial assistance as provided in section 252.22.
23. Notify the treasurer of funds due the state for the treatment of indigent persons at the university hospital as provided in section 255.26.
24. Make available to schools, voting machines or sample ballots for instructional purposes as provided in section 257.25, subsection 6.
25. Carry out duties relating to the collection and payment of funds for educating and supporting deaf students as provided in sections 270.6 and 270.7.
26. Order the treasurer to transfer tuition payments from the account of the debtor school corporation to the creditor school corporation as provided in section 282.21.
27. Order the treasurer to transfer transportation service fees from the account of the debtor school corporation to the creditor school corporation as provided in section 285.1, subsection 13.
28. Apportion school taxes, rents, and other money dedicated for public school purposes as provided in section 298.11.
29. Carry out duties relating to school lands and funds as provided in chapter 302.
30. Carry out duties relating to the establishment, alteration, and vacation of public highways as provided in sections 306.21, 306.25, 306.29 to 306.31, 306.37 and 306.40.
31. Carry out duties relating to the establishment and maintenance of secondary roads as provided in chapter 309.
32. Collect costs incurred by the county weed commissioner as provided in section 317.21.
33. Convene the conventions of the mayors and council members, and the directors of the school districts of the county for the purpose of selecting members of the county compensation board as provided in section 331.906.
34. Maintain a file of certificates of appointment issued by county officers as provided in section 331.905.
35. Furnish information and statistics requested by the governor or the general assembly as provided in section 331.901, subsection 1.
36. Carry out duties relating to the organization, expansion, reduction, or dissolution of a rural water district as provided in chapter 357A.
37. Acknowledge the receipt of funds refunded by the state as provided in section 452.18.
38. Be responsible for all public money collected or received by the auditor’s office. The money shall be deposited in a bank approved by the board as provided in chapter 453.
39. Carry out duties relating to the establishment and management of levee and drainage districts as provided in chapters 455, 457, 459, 462, 465, and 466.
40. Issue auctioneer licenses as provided in section 546.1.*
41. Serve as a trustee for funds of a cemetery association as provided in sections 506.12 and 506.13.
42. Notify the state department of transportation of claims filed for improvements on public roads payable from the primary road fund as provided in section 573.24.
43. Certify to the clerk the names, addresses, and expiration date of the term of office of persons appointed to the county judicial magistrate appointing commission as provided in section 602.43, subsection 3.
44. Pay the expenses of shorthand court reporters as provided in section 605.10.
45. Pay claims for court-related fees claimed within five years as provided in section 606.18.
46. Serve as an ex officio member of the jury commission as provided in section 608.1.
47. Destroy outdated records as ordered by the board.
48. Carry out duties relating to the selection of jurors as provided in chapter 609.
49. Designate newspapers in which official notices of the auditor’s office shall be published as provided in section 618.7.
50. Carry out duties relating to lost property as provided in sections 644.2, 644.4, 644.7, 644.10 and 644.16.
51. In the case of payment of a school fund mortgage, acknowledge satisfaction of the mortgage by execution of a written instrument referring to the mortgage as provided in section 655.1.
52. Receive and record in a book kept for that purpose, moneys recovered from a person willfully committing waste or trespass on real estate as provided in section 658.10.
53. Carry out other duties required by law.

*Repealed by 606A, ch 117, §1097

331.503 General powers. The auditor may:
1. Administer oaths and take affirmations on matters relating to the business of the office of auditor.
2. Subject to requirements of section 331.903, appoint and remove deputies, clerks and assistants. If a deputy auditor is not appointed and the requirements of office require the temporary employment of assistants, the auditor shall file a bill for the services with the board at its next meeting. The board shall allow reasonable compensation for the temporary appointees.

331.504 Duties as clerk to the board. The auditor shall:
1. Record the proceedings of the board. The minutes of the board shall include a record of all actions taken and the complete text of the motions, resolutions, amendments, and ordinances adopted by the board. Upon the request of a supervisor present at a meeting, the minutes shall include a record of the vote of each supervisor on any question before the board.
2. Maintain the books and records required to be kept by the board under section 331.303.
3. Sign all orders issued by the board for the payment of money.
4. Record the reports of the treasurer of the receipts and disbursements of the county.
5. Maintain a file of all accounts acted upon by the board with the board’s action on each account. If the board allows an expenditure from an account, the auditor shall indicate the amount of expenditure and the bill or claim for which the expenditure is allowed.
6. Furnish a copy of the proceedings of the board required to be published as provided in section 349.18.
7. Number each claim consecutively in the order of filing and enter the claim in the claim register alphabetically by the name of the claimant and including the date of filing, the number of the claim and its general nature, the action of the board, and if allowed, the fund from which the claim is paid. A record of the claims allowed at each session of the board shall be included in the minute book by reference to the numbers of the claims as entered in the claim register.
8. File for presentation to the board all unliquidated claims against the county and all claims for fees or compensation, except salaries fixed by state law. The claims, before being audited or paid, shall be itemized to clearly show the basis of the claim and whether for property sold or furnished for services rendered or for another purpose, and shall be signed by the claimant. An action shall not be brought against the county relating to a claim until the claim is filed as provided in this subsection and the payment refused or neglected.

331.505 Duties relating to elections. The auditor shall:
1. Serve as county commissioner of elections as provided in chapter 47.
2. Conduct all elections held within the county.
3. Serve as a member of a board to hear and decide objections made to a certification of nomination as provided in section 44.7.
4. Serve as county commissioner of registration as provided in chapter 48.
5. Serve as clerk of the election contest court as provided in chapter 62.
6. Record the orders of suspension and temporary appointment of county and township officers as provided in section 66.19.

331.506 Issuance of warrants.
1. Except as provided in subsections 2 and 3, the auditor shall sign or issue a county warrant only after approval of the board by recorded vote. Each warrant shall be numbered and the date, amount, number, and the name of the person to whom issued shall be recorded and filed in the auditor’s office. Each warrant shall be made payable to the person performing the service or furnishing the supplies for which the warrant makes payment and the purpose for which the warrant is issued shall be stated on it.
2. The auditor may issue warrants to pay the following claims against the county without prior approval of the board:
   a. For jury fees and mileage as certified by the clerk. The clerk shall not certify payment of the fees or mileage until a juror has been discharged or excused by the district court.
   b. For witness fees and mileage for attendance before a grand jury as certified by the county attorney and the foreman of the jury.
   c. For witness fees in jury trials of criminal cases before the district court as certified by the clerk.
   d. For the per diem of a shorthand reporter of the district court as certified by the judge or magistrate holding the court.
   e. For an expense of the grand jury upon order of the judge of the district court.
3. The board, by resolution, may authorize the auditor to issue warrants to make the following payments without prior approval of the board:
   a. For fixed charges including, but not limited to, freight, express, postage, water, light, telephone service or contractual services, after a verified bill is filed with the auditor.
   b. For salaries and payrolls if the compensation has been fixed or approved by the board. The salary or payroll shall be certified by the officer or supervisor under whose direction or supervision the compensation is earned.
4. The bills paid under subsections 2 and 3 shall be submitted to the board for review and approval at its next meeting following the payment. The action of the board shall be recorded in the minutes of the board.
5. An officer certifying an erroneous bill or claim against the county is liable on the officer’s official bond for a loss to the county resulting from the error.

331.507 Collection of money and fees.
1. The auditor may collect or receive money due the county except when otherwise provided by law.
2. The auditor is entitled to collect the following fees:
   a. For a transfer of property made in the transfer records, five dollars for each separate parcel of real estate described in a deed or transfer of title certified by the clerk. However, if more than ten parcels of real estate are described in one instrument and the parcels are contiguous or separated only by a public street or highway, the fee shall not exceed fifty dollars. A parcel of real estate located outside of the corporate limits of a city includes all unplatted land described in a deed or transfer of title lying within one numbered section of land.
   b. For issuing a certificate of redemption of land sold for taxes, three dollars.
   c. For each certificate issued by the treasurer for land sold for nonpayment of taxes, three dollars.
   d. For indexing a change of name for each parcel of real estate owned in the county, three dollars.
3. The auditor shall collect or receive the following fees:
   a. The bee entry fee collected from nonresidents importing bees by the state apiarist as provided under section 160.16.
   b. Fee for services relating to estray animals as provided in section 188.48.
   c. Dog license fees and transfer fees as provided in chapter 351.
4. Fees collected or received by the auditor shall be accounted for and paid into the county treasury quarterly as provided in section 331.902.

331.508 Books and records. The auditor shall keep the following books and records:
1. Election book for contested proceedings as provided in section 62.3.
2. Record of official bonds as provided in section 64.24.
3. Account book and name index of substance abusers receiving benefits at county expense as provided under section 125.50.
4. Estray book as provided in section 188.30.
6. A record book of the names and addresses of persons receiving veteran assistance as provided in section 250.10.
7. Fee book as provided in section 331.902.
8. Record of dog licenses as provided in section 351.22.
9. Benefited water district record book as provided in section 357.32.
11. Tax rate book as provided in section 444.6.
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331.509 Financial report.
1. During the month of July of each year, the auditor shall prepare a financial report containing the following information:
   a. The amount of the various classes of warrants drawn on the county general fund, except for court expenses, during the preceding year, including, but not limited to, the total amount paid each county officer, their deputies and extra help, and other employees of the county, the amount paid for rent, printing and stationery, furniture and fixtures, publishing proceedings of the board of supervisors, and postage allowed each county official, and the amount paid for election expenses, and expenses of registration.
   b. The amount of the warrants drawn on the county general fund for various court expenses including the salary paid the county attorney, the amounts received by the county attorney as commission on fines and from other sources, and the amount paid to an assistant county attorney or counsel.
   c. The amount paid jurors, witnesses, and bailiffs, respectively, in district court, the amount paid for shorthand reporting, printing and stationery, attorney fees for defending criminals, meals for jurors, and related expenditures.
   d. The expenses of the grand jury, stating amounts paid grand jurors, bailiffs, witnesses and for other expenses of the grand jury.
   e. The expenses of the county medical examiner.
   f. The amount paid to each supervisor from the several funds of the county for services during the preceding year.
   g. A recapitulation of the total amount of warrants drawn on the county general fund, with a comparison with the amount of the warrants drawn on the county general fund each year for the last five years.
   h. The amount of the various classes of warrants drawn on the poor fund for the preceding year, with a comparison with the total amount of the warrants drawn on the county poor fund each year for the last five years.
   i. The amount of the warrants drawn on the county mental health and institutions fund for the preceding year, including the amount received by each commissioner as fees and expenses, witness’ fees, sheriff’s fees and expenses, the cost of transportation, and related expense.
   j. The total cost of maintenance of mentally ill at a county hospital with the number of patients, and the total paid the various state hospitals for the mentally ill with the number of patients from the county confined in the hospitals.
   k. The amount paid the various state institutions during the preceding year.
   l. The amounts paid the sheriff for boarding prisoners during the preceding year including the amount paid the sheriff as jail expenses, with a comparison of the amounts paid for boarding prisoners and for jail expenses each year during the last five years.
   m. The amount of the warrants drawn on each of the various funds of the county.
   n. The report of the auditor relating to school funds and property made to the superintendent of public instruction as required by law.
   o. The reports of magistrates and other officers, including forfeited recognizances in their offices, fines, penalties, forfeitures imposed in their respective courts, and forfeited appearance bonds in criminal cases, all of which are payable to the county treasury for the benefit of the school fund.
   p. The reports made during the preceding year by the treasurer, auditor, recorder, sheriff, clerk and the commission of the Iowa department of veterans affairs as required by law.
   q. The reports of any committees that are appointed by the board to examine the affairs and accounts of county officials and employees.
   r. Other information as the board directs or the auditor deems advisable.

2. The financial report shall be printed in pamphlet form for distribution to the taxpayers of the county at the direction of and in the numbers determined by the board.

3. Not later than January 1 of each year, the auditor shall furnish to the auditor of state the information included in the financial report and other information relating to the financial affairs of the county requested by the auditor of state. The information shall be submitted on forms furnished by the auditor of state.

331.510 Reports by the auditor. The auditor shall make:
1. A report to the governor of a vacancy, except by resignation, in the office of state representative or senator as provided in section 69.5.
2. An annual report to the secretary of agriculture of the amount of money in the brucellosis eradication fund as of July 1 as provided in section 331.421, subsection 5.
3. An annual report to the secretary of agriculture of the amount of money in the bovine tuberculosis fund as of July 1 as provided in section 331.421, subsections 5 and 6.
4. An annual report to the clerk of the expenses incurred by the county for criminal prosecutions during the preceding fiscal year as provided in section 247.31.
5. A report to the secretary of state of the name, office, and term of office of each appointed or elected county officer within ten days of the officer’s election or appointment and qualification.
6. An annual report not later than January 1 to the state comptroller of the valuation by class of property for each taxing district in the county on forms provided by the state comptroller. The valuations reported shall be those valuations used for determining the levy rates necessary to fund the budgets of the taxing districts for the following fiscal year.
7. An annual report not later than January 1 to the governing body of each taxing district in the county of the assessed valuations of taxable
property in the taxing district as reported to the state comptroller.

331.511 Duties relating to platting. The county auditor shall:
1. Record each plat as provided in sections 409.12 to 409.16.
2. Record changes in names of platted streets as provided in section 409.17.
3. Record notations of errors or omissions on recorded plats as provided in section 409.32.
4. Record resurveyed plats as provided in section 409.43.
5. Provide for the platting of real estate which cannot otherwise be accurately assessed for taxation as provided in sections 441.65 to 441.71.
6. Carry out other duties as provided by law.

331.512 Duties relating to taxation. The auditor shall:
1. Include on the tax list:
   a. The levy of county taxes authorized by the board as provided by law.
   b. The levy of taxes to pay the principal and interest on bonds as provided in sections 76.2 and 76.3.
   c. The levy of a mulct tax against the property of a person maintaining a nuisance as certified by the clerk of the district court as provided in section 99.28.
   d. The levy of a tax to pay the expenses incurred and penalties assessed by the state fire marshal relating to the repair or destruction of fire hazards as provided in sections 100.27 to 100.29.
   e. The costs of erecting, rebuilding, or repairing a fence under order of the fence viewers as provided in section 113.6.
   f. A levy against the property of a bee owner sufficient to pay the costs of disinfecting or destroying diseased bees as provided in section 160.8.
   g. The levy for taxes on the county brucellosis eradication fund and the bovine tuberculosis eradication fund as provided in section 331.421, subsections 5 and 6.
   h. The levy of a tax for the operation of an area vocational school or an area community college as provided in section 283A.17.
   i. The levy of a tax to pay the principal and interest under a loan agreement entered into by merged area school authorities as provided in section 280A.22.
   j. The levy of community school taxes as provided by law.
   k. The levy of a tax as certified by the board of trustees of a sanitary district as provided in section 358.18.
   l. The levy of taxes certified by the board of trustees of a township as provided in chapters 359 and 360.
   m. The levy of city taxes and assessments as certified by the city council as provided by law.
   n. Other tax levies as provided by law.
2. Carry out duties relating to tax sales of property within special charter cities as provided in sections 420.220 to 420.229.
3. Carry out duties relating to the homestead tax credit and agricultural land tax credit as provided in chapters 425 and 426.
4. Prepare and certify to the county treasurer the total amount of dollars for military service tax credits claimed and allowed as provided under sections 426A.3 and 427.3 to 427.6.
5. Carry out duties relating to the preparation of the tax list as provided in sections 427A.3, 427A.6, 428.4, 441.17, 441.21, 443.2 to 443.9 and 443.21.
6. Carry out duties relating to the valuation and taxation of telegraph and telephone companies as provided in sections 433.8 to 433.10 including mapping requirements as provided in sections 433.14 and 433.15.
7. Transmit to other local government officials the order stating the length of the main track and the assessed value of each railway located within the county as provided in section 434.22.
8. Carry out duties relating to the valuation and taxation of express companies as provided in sections 436.9 to 436.11.
9. Transmit to other local government officials the order stating the length of the electric transmission lines and the assessed value of the property of the electric transmission line companies located within the county as provided in section 437.10.
10. Carry out duties relating to the valuation and taxation of pipeline companies as provided in sections 438.14 to 438.16.
11. Furnish the assessor a plat book which is platted with the lands and lots within the assessment district as provided in section 441.29. The auditor, with the approval of the board of supervisors, may establish a permanent real estate index number system as provided in section 441.29.
12. Carry out duties relating to levy of school taxes as provided in chapter 442.
13. Carry out duties relating to the computation of tax rates as provided under chapter 444.
14. Provide for the enforcement of a lien against the taxable personal property of nonresidents as provided in sections 445.44 to 445.45.
15. Keep a complete account of each separate fund or tax in the county treasurer as provided in section 445.59.
16. When an order of apportionment is made, correct the tax books or records in the auditor's possession as provided in section 449.4.
17. Carry out other duties as provided by law.

331.513 to 331.550 Reserved.

PART 2

COUNTY TREASURER

331.551 Office of county treasurer.
1. The office of treasurer is an elective office except that if a vacancy occurs in the office, a successor shall be appointed to the unexpired term as provided in chapter 69.
2. A person elected or appointed to the office of treasurer shall qualify by taking the oath of office as provided in section 63.10 and give bond as provided in section 64.10.

3. The term of office of the treasurer is four years.

§331.552 General duties. The treasurer shall:
1. Receive all money payable to the county unless otherwise provided by law.
2. Disburse money owed or payable by the county on warrants drawn and signed by the auditor and sealed with the official county seal.
3. Keep a true account of all receipts and disbursements of the county, which account shall be available for inspection by the board at any reasonable time.
4. Keep the official county seal provided by the county. The official seal shall be an impression seal on the face of which shall appear the name of the county, the word “county” which may be abbreviated, the word “treasurer” which may be abbreviated, and the word “Iowa”. The impression of the seal shall be placed on each motor vehicle registration certificate signed by the treasurer.
5. Account for, report, and pay into the state treasury any money, property, or securities received on behalf of the state as provided in sections 8.7 to 8.9.
6. Account for and report to the board the amount of swampland indemnity funds received from the treasurer of state under section 12.16.
7. Register and call tax anticipatory warrants issued for a memorial hospital as provided under section 37.30.
8. Serve on a nomination appeals commission to hear nomination objections filed with the county commissioner of elections as provided in section 44.7.
9. Keep on file the bond and oath of the auditor as provided in section 64.23.
10. File the notice of authority from the auditor to transfer funds from the mental health and institutions fund to a substance abuse treatment facility as provided in section 125.49.
11. Credit funds from the sale of seized conveyances to the school fund and issue duplicate receipts to the sheriff as provided in sections 127.21 and 127.22.
12. Establish a local health fund as provided in section 331.425, subsection 3.
13. Serve as treasurer of an area hospital located outside the corporate limits of a city as provided in section 145A.15.
14. Register and call anticipatory warrants related to the sale of limestone as provided in section 202.8.
15. Make transfer payments to the state for school expenses for blind and deaf children, support of the mentally ill, and hospital care for the indigent as provided in sections 230.21, 255.26, 269.2 and 270.7.
16. Transfer funds to pay the expenses of creating or changing the boundaries of a school district as provided in section 275.26.
17. Transfer funds to pay tuition expenses owed by a debtor school district to a creditor school district as provided in section 282.21.
18. Pay to the treasurers of the school corporations located in the county the taxes and other moneys due as provided in sections 298.11 and 298.13.
19. Pay monthly to the treasurer of state proceeds of public lands sold and escheated estates as provided in section 302.2 and pay annually on February 1 interest collected from public lands sold on credit as provided in section 302.5.
20. Maintain a school fund account and records of school funds received as provided in section 302.31.
21. Carry out duties relating to the sale and redemption of anticipatory certificates for secondary road construction as provided in sections 309.50 to 309.55.
22. Carry out duties relating to the establishment of secondary road assessment districts as provided in chapter 311.
23. Carry out duties relating to the sale and redemption of county bonds as provided in division IV, parts 3 and 4.
24. Notify the chairperson of the county hospital board of trustees and pay to the hospital treasurer the tax revenue collected for the county hospital during the preceding month as provided in section 347A.1.
25. Carry out duties relating to the condemnation of property as provided in section 331.656, subsection 4.
26. Carry out duties relating to the funding of drainage districts as provided in chapters 455, 457, 461, 462, 463, 464, and 466.
27. Collect and disburse funds for soil conservation districts as provided in sections 467A.33 and 467A.34.
28. Carry out duties relating to the collection of a tax for the maintenance of property received as a gift as provided in section 565.10.
29. Credit the remainder of funds received from a hotelkeeper’s sale to satisfy a lien to the county general fund as provided in section 583.6.
30. Pay compensation and expenses to the shorthand reporters as provided in section 605.9.
31. Designate the newspapers in which the official notices of the treasurer’s office are to be published as provided in section 618.7.
32. Credit to the court expense fund the proceeds from the sale of seized property as provided in section 809.6.
33. Carry out other duties as required by law.

§331.553 General Powers. The treasurer may:
1. Administer oaths and take affirmations as provided in sections 78.2 and 421.21.
2. Subject to the requirements of section 331.903, appoint and remove deputies, clerks and assistants.

Duties relating to warrants.
1. Upon receipt of a warrant, scrip, or other evidence of the county’s indebtedness, the treasurer shall endorse on it the date of its receipt,
from whom it is received, and the amount which the treasurer paid on it.

2. When a person wishing to make a payment to the county treasury presents a warrant of the county in an amount greater than the payment or presents for payment a warrant of the county in excess of the funds in the county treasury, the treasurer shall cancel the warrant and give the holder a certificate of the overplus. When the certificate of overplus is presented to the auditor, the auditor shall file it, issue a new warrant for the amount of the overplus, and charge the amount to the treasurer. The certificate of overplus is transferable by delivery and entitles the holder to a new warrant, payable to the order of the holder and containing reference to the original warrant.

3. The treasurer shall keep a record of all warrants issued by the auditor and presented for payment in a warrant book. The treasurer shall record for each warrant its number, date, principal, name of the drawee, when paid, to whom paid, and the amount of interest paid.

4. The treasurer shall return the warrants to the auditor. The treasurer shall compare the warrants with the warrant book and the word “canceled” shall be written over the minute of the proper numbers in the warrant book. The original warrant shall be preserved for at least two years. The treasurer shall make monthly reports to show for each warrant the number, date, drawee’s name, when paid, to whom paid, original amount, and interest.

5. When a warrant legally drawn on the county treasury is presented for payment and not paid because of a deficiency, the treasurer shall carry out duties relating to the endorsement and payment of interest on the amount of deficiency as provided in chapter 74.

6. The amount of a check or warrant outstanding for more than two years shall be paid to the treasurer and credited to the general fund of the county as unclaimed fees and trusts. The treasurer shall provide a list of the checks and warrants to the auditor who shall maintain a record of the unclaimed fees and trusts. A person may claim an unclaimed fee or trust within five years after the money is credited to the general fund upon proper proof of ownership. Claims for unclaimed fees and trusts shall be paid from the general fund of the county.

331.555 Fund management.

1. During each term of office, the treasurer shall keep a separate account of the taxes levied for state, county, school, highway, or other purposes and of all other funds created by law whether of regular, special, or temporary nature. The treasurer shall not pay out or use the money in a fund for any purpose except as specifically authorized by law. The treasurer shall be charged with the amount of tax or other funds collected or received by the treasurer and shall be credited with the amount of taxes or other funds disbursed from each account as authorized by law.

2. Except as provided in section 321.153, on or before the fifteenth day of each month, the treasurer shall prepare sworn statements of the amount of money held by the treasurer on the last day of the preceding month belonging to the state treasury and mail a copy of the statement and the remittance to the treasurer of state. Another copy of the statement shall be mailed to the state comptroller. However, in lieu of mailing the remittance to the treasurer of state, the treasurer may deposit the remittance to the credit of the treasurer of state in an interest-bearing account in a bank in the county as designated by the treasurer of state.

3. If a treasurer fails to comply with the requirements of subsection 2, the treasurer shall forfeit for each failure a sum of not less than one hundred dollars nor more than five hundred dollars to be recovered in an action against the treasurer’s bond brought in the name of the state comptroller or the treasurer of state.

4. The treasurer shall make a complete settlement with the county semiannually and when the treasurer leaves office as provided in sections 452.6 and 452.7.

5. The treasurer shall maintain custody of all public moneys in the treasurer’s possession and deposit or invest the moneys as provided in section 452.10 and chapter 453.

331.556 Loss of funds—replacement.

1. A loss of funds in the custody of a treasurer resulting from an act of omission or commission for which the treasurer is responsible, except a loss covered by the treasurer’s bond or a loss which occurs while the funds are deposited in an authorized depository, shall be replaced by the several counties of the state as provided in this section.

2. The auditor of state shall determine the amount of loss to be replaced after a complete examination of the accounts of the treasurer of the county where the loss has occurred. The auditor of state shall file a written report of the examination with the state comptroller.

3. When the loss which is to be replaced has been determined by the auditor of state, the state comptroller shall apportion the loss among the counties of the state, including the county in which the loss has occurred, in the proportion which the taxable property of each county bears to the total taxable property of all counties of the state. The written apportionment shall be filed in the office of state comptroller. The state comptroller shall certify to each treasurer the amount of the loss which has been apportioned to the various counties.

4. Upon receipt of the certification from the state comptroller, each treasurer, except the treasurer of the county where the loss occurred, shall charge the general fund of the county with the amount apportioned to the county and remit the amount to the state comptroller. The amount apportioned to a county shall draw interest at the rate of one percent per month after thirty days from the date when the treasurer received the
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certification of the apportionment from the state comptroller.
5. If the amount apportioned to a county is not paid, the default shall be reported by the state comptroller to the director of revenue who shall levy upon the taxable property of the delinquent county a tax sufficient to raise the apportionment, a penalty of twenty-five percent of the apportionment, and interest. The tax levy shall be transmitted to the auditor of the delinquent county who shall include the levy on the next tax list of the county. The tax shall be collected and remitted to the state comptroller.
6. The treasurer of state shall credit the funds received under this section to a separate fund in the state treasury. The treasurer of state shall pay the reimbursement funds to the county where the loss occurred by warrant issued by the state comptroller.

331.557 Duties relating to motor vehicle registration. The treasurer shall:
1. Issue, renew, and replace lost or damaged vehicle registration cards or plates and issue and transfer certificates of title for vehicles as provided in sections 321.17 to 321.52.
2. Collect, pay to the state, or refund registration fees as provided in sections 321.105 to 321.156.
3. Carry out duties relating to the inspection of vehicles as provided in section 321.238, subsection 12.
4. Collect the use tax on vehicles subject to registration as provided in sections 423.6 and 423.7.
5. Carry out other duties as required by law.

331.558 Reports by the treasurer. The treasurer shall make:
1. A monthly report to the board of directors of each school corporation in the county of the amount of taxes collected for each fund as provided in section 298.13.
2. A monthly report to the department of transportation of the fees and penalties collected relating to the issuance of vehicle registrations and certificates of title as provided in section 321.153.
3. A quarterly report to the board of the fees collected during the preceding quarter as provided in section 331.902.
4. A monthly report to the auditor of the county warrants returned to the treasurer for payment as provided in section 331.554, subsection 4.
5. Other reports as required by law.

331.559 Duties relating to taxation. The treasurer shall:
1. Collect the county conservation tax levied as provided in section 111A.6.
2. Determine and collect taxes on mobile homes as provided in sections 135D.22 to 135D.26.
3. Collect the tax levied for the county brucellosis eradication fund and the county tuberculosis eradication fund as provided in section 331.421, subsections 5 and 6.
4. Collect the tax levied for the county agricultural extension education fund and pay it to the extension treasurer as provided in section 331.425, subsection 6.
5. Collect the costs assessed by the secretary of agriculture relating to the treatment or destruction of agricultural or horticultural plants or products as provided in section 177A.17.
6. Collect the tax levied for the erection and equipping of area vocational school or area community college facilities as provided in section 280A.22.
7. Collect the costs assessed against a property owner for the destruction or eradication of weeds as provided in sections 317.20 and 317.21.
8. Levy a tax sufficient to pay any deficiency in the assessments collected to pay the principal and interest on bonds issued by a benefited water district as provided in section 357.22.
9. Collect city taxes certified to the auditor as provided in section 384.2.
10. Pay monthly to each city tax revenue collected on its behalf during the preceding month as provided in section 384.11.
11. Accept a partial payment of the annual installment of a special assessment before its due date as provided in section 384.65, subsection 6.
12. Serve as an agent of the director of revenue to collect state taxes as provided in section 422.71, subsection 5.
13. Carry out duties relating to the administration of the homestead tax credit as provided in sections 425.4, 425.5, 425.7, 425.9, 425.10 and 425.25.
14. Carry out duties relating to the administration of the agricultural land tax credit as provided in section 426.8.
15. Carry out duties relating to the administration of the military service tax credit as provided in sections 426A.3, 426A.5, 426A.8 and 426A.9.
16. Maintain a suspended tax list book as provided in section 427.12.
17. Collect taxes levied against the property of telephone and telegraph companies as provided in section 433.10.
18. Collect taxes levied against the property of railway companies as provided in section 434.22.
19. Carry out duties relating to the collection and expenditure of assessment expense funds as provided in section 441.16.
20. Apportion and collect the costs assessed by the district court against the board of review or any taxing body resulting from an appeal of property assessments as provided in section 441.40.
21. Carry out duties relating to the preparation and correction of the tax list as provided in chapter 443.
22. Carry out duties relating to the collection of property taxes as provided in chapter 445.
23. Carry out duties relating to the sale of property for delinquent taxes as provided in chapter 446.
24. Carry out duties relating to the redemption of property sold for taxes as provided in chapter 447.
25. Carry out duties relating to the issuance of a tax deed for property sold for delinquent taxes as provided in chapter 448.
26. Correct tax books or records in accordance with an order of apportionment issued as provided in chapter 449.
27. Carry out other duties relating to taxation as provided by state law.

331.560 to 331.600 Reserved.

PART 3
COUNTY RECORDER

331.601 Office of county recorder.
1. The office of recorder is an elective office except that if a vacancy occurs in the office, a successor shall be appointed to the unexpired term as provided in chapter 69.
2. A person elected or appointed to the office of recorder shall qualify by taking the oath of office as provided in section 63.10 and giving bond as provided in section 64.8.
3. The term of office of the recorder is four years.

331.602 General duties. The recorder shall:
1. Record all instruments presented to the recorder's office for recordation upon payment of the proper fees and compliance with other recording requirements as provided by law. The instruments presented for filing or recordation shall have typed or legibly printed on them the names of all signatories including the names of acknowledging officers and witnesses beneath the original signatures.
   a. However, if an instrument does not contain typed or printed names, the recorder shall accept the instrument for recordation or filing if it is accompanied by an affidavit, to be recorded with the instrument, correctly spelling in legible print or type the signatures appearing on the instrument.
   b. The requirement of paragraph "a" does not apply to military discharges, military instruments, wills, court records or to any other instrument dated before July 4, 1959.
   c. Failure to print or type signatures as provided in this subsection does not invalidate the instrument.
2. Rerecord an instrument without fee upon presentation of the original instrument by the owner if an error is made in recording the instrument. The recorder shall also note in the margin of the new record a reference to the original record and in the margin of the original record a reference to the book and page of the new record.
3. If an error is made in indexing an instrument, reindex the instrument without fee.
4. Record the registration of a person registered under the federal Social Security Act who requests recordation, and keep an alphabetical index of the record referring to the name of the person registered.
5. Compile a list of deeds recorded in the recorder's office after July 4, 1951, which are dated or acknowledged more than six months before the date of recording and forward a copy of the list each month to the inheritance tax division of the department of revenue.
6. Carry out duties as a member of a nomination appeals commission as provided in section 44.7.
7. Carry out duties relating to the recordation of oil and gas leases as provided in sections 84.22 and 84.24.
8. Endorse on each notice of an unemployment contribution lien the day, hour, and minute that the lien is received from the Iowa department of job service, index the notice of lien, and record the lien as provided in section 96.14, subsection 3.
9. Carry out duties relating to the registration of vessels as provided in sections 106.5, 106.23, 106.51, 106.52, 106.54 and 106.55.
10. Carry out duties relating to the issuance of hunting, fishing, and trapping licenses as provided in sections 110.10, 110.12, 110.13, 110.14, 110.15, 110.16 and 110.22.
11. Issue migratory waterfowl stamps as provided in chapter 110B.
12. Record the orders and decisions of the fence viewers and index the record in the name of each adjoining owner of land affected by the order or decision as provided in section 113.10. The recorder shall also note that a judgment has been rendered on an appeal of an order or decision of the fence viewers as provided in section 113.24.
13. Submit annually to the secretary of state by December 1 of each year the names and addresses of each limited partnership owning agricultural land or engaged in farming in the county as provided in section 172C.13.
14. Record without fee the articles of incorporation of farm aid associations as provided in section 176.5.
15. Keep, as a public record, the brand book and supplements supplied by the secretary of agriculture as provided in section 187.11.
16. Record without fee a sheriff's deed for land under foreclosure procedures as provided in section 302.35.
18. Record the measure and plat of a zoning district, building line, or fire limit adopted by a city as provided in section 380.11.
19. Carry out duties relating to the platting of land as provided in chapter 409 and sections 441.65 to 441.71.
20. Submit quarterly to the director of revenue a report of the revenue stamps or sale price and equalized value of real estate sold as provided in section 421.17, subsection 6.
21. Carry out duties relating to the endorsement, indexing, and recording of income tax liens as provided in section 422.26.
22. Carry out duties relating to the taxation of real estate transfers as provided in chapter 428A.
23. Carry out duties relating to the recording and indexing of affidavits and claims affecting real estate as provided in section 448.17.
24. Forward to the director of revenue a certified copy of any deed, bill of sale or other transfer which shows that it is made or intended to take effect at or after the death of the person executing the instrument as provided in section 450.81.
25. Record papers, statements, and certificates relating to the condemnation of property as provided in 472.38.
26. Record instruments relating to the dissolution of a corporation or renewal of articles of incorporation as provided in sections 491.23 and 491.27.
27. Carry out duties relating to the recording of articles of incorporation and other instruments for business corporations as provided in section 496A.53.
28. Record the articles of incorporation of a co-operative association received from the secretary of state as provided in section 497.3.
29. Carry out duties relating to recording of articles of incorporation and charters for non-profit corporations as provided in chapters 504 and 504A.
30. Carry out duties relating to the recording of articles of incorporation and other instruments for state banks as provided in chapter 524.
31. Carry out duties relating to the recording of articles of incorporation and other instruments for credit unions as provided in chapter 533.
32. Carry out duties relating to the recording of articles of incorporation and other instruments for savings and loan associations as provided in chapter 534.
33. Record and index instruments relating to limited partnerships as provided in section 545.2.
34. Carry out duties relating to the filing of financial statements or instruments as provided in sections 554.9401 to 554.9408.
35. Register the name and description of a farm as provided in sections 557.22 to 557.26.
36. Record conveyances and leases of agricultural land as provided in section 558.44.
37. Collect the recording fee and the auditor's fee for a vessel or boat:
   a. A registration fee as provided in section 106.5.
   b. A writing fee as provided in section 106.53.
   c. A transfer and writing fee as provided in section 106.44.
38. Serve as a member of the jury commission to draw jurors as provided in section 608.1.
39. Record and index a notice of title interest in land as provided in section 614.35.
40. Designate the newspapers in which the notices pertaining to the office of recorder shall be published as provided in section 618.7.
41. Record a conveyance of property presented by a commissioner appointed by the district court as provided in section 624.35.
42. Carry out duties relating to the indexing of name changes, and the recorder may charge a fee for indexing as provided in section 674.14.
43. Report quarterly to the board the fees collected as provided in section 331.902.
44. Carry out other duties as provided by law.

331.603 General powers.
1. The recorder may administer oaths and take affirmations on matters relating to the business of the office of recorder as provided in section 78.2.
2. Subject to the requirements of section 331.903, the recorder may appoint and remove deputies, assistants, and clerks.
3. The recorder may reproduce in miniature on a durable medium any instrument to be recorded. When a recorded instrument involves a release or assignment, the separate instrument filed acknowledging the release or assignment shall be reproduced in miniature. In lieu of marginal entries, the recorder shall make endorsements in red ink on both the index and the cross-index to the miniature instruments where the instruments were originally indexed. When an official record is produced in miniature, a security copy shall be reproduced at the same time and kept outside of the courthouse.
4. The recorder may, in lieu of maintaining separate index books as required by law, prepare and maintain a combined index record or system which shall contain the same data and information as required to be kept in the separate index books.

331.604 General recording and filing fee.
Except as otherwise provided by state law or section 331.605, the recorder shall collect a fee of three dollars for each page or fraction of a page of an instrument which is filed or recorded in the recorder's office.

331.605 Other fees. The recorder shall collect:
1. For the issuance of a registration or transfer for a vessel or boat:
   a. A registration fee as provided in section 106.5.
   b. A writing fee as provided in section 106.53.
   c. A transfer and writing fee as provided in section 106.44.
2. For issuance of hunting, fishing and trapping licenses:
   a. The fees specified in section 110.1. The recorder may designate depositaries to issue the licenses and collect the appropriate fees as provided in section 110.11.
   b. The writing fee as provided in section 110.12.
3. For the issuance of a state migratory waterfowl stamp, a fee as provided in section 110B.3.
4. For the issuance of snowmobile registrations, the fees specified in section 321G.4.
5. For the filing of a verified statement relating to the trade name of a business, a fee as provided in section 547.3.
6. For the filing of a financial statement or instrument under the uniform commercial code, the fees specified in sections 554.9403 to 554.9407.
7. For the registering or canceling of a farm name, the fees specified in sections 557.24 and 557.26.
8. Other fees as provided by law.

331.606 General filing requirements.
1. In addition to other requirements specified by law, the recorder shall note in the fee book the date of filing of each instrument, the number and character of the instrument, and the name of each grantor and grantee named in the instrument. In numbering the instruments, the recorder shall start with the number one immediately following the date of annual settlement with the board and continue to number them consecutively until the next annual settlement with the board.
2. The recorder shall also note in the index book the exact time of the filing of each instrument.

331.607 Books and records. The recorder shall keep the following books and records:
1. A record book for military discharges as provided in section 331.608.
2. An index of unemployment contribution liens as provided in section 96.14, subsection 3.
3. A fee book as provided in section 331.902.
4. An index of income tax liens as provided in section 422.26.
6. An index book and book of record for corporations for pecuniary profit as provided in sections 491.4 and 491.5.
7. A register of the names and descriptions of farms as provided in section 557.22.
8. Index and record books for instruments affecting real estate as provided under chapter 558.
9. Homestead and index books as provided in section 561.4.
10. A claimant's book in which the notices of title interests in land are indexed as provided in section 614.35.
11. A book of copies of original entries which has been compared with the originals and certified as true copies of land records by the register of the United States land office as provided in section 622.44.
12. Other books and records as provided by law.

331.608 Military personnel records.
1. The recorder shall maintain a special book in which, upon request, the discharge of a veteran shall be recorded without charge. The discharge book shall be a uniform type, kind, and form approved by the Iowa department of veterans affairs and the adjutant general of the state.
2. If an official discharge was not issued or if the veteran was killed in action or died in service, the recorder shall record an official certificate, general or special order, letter, or telegram from a competent authority, including letters from the United States department of defense, the United States veterans administration, or other governmental office, which shows the termination of the veteran's service.
3. The recorder shall record without charge the commissions and warrants of veteran officers and noncommissioned officers, orders citing a veteran for bravery and meritorious action, and citations and bestowals of medals from the state, federal or foreign governments.
4. The recorder shall record without charge the discharge or other records of a deceased veteran which are presented on behalf of the deceased veteran by a veterans organization.
5. The recorder shall keep an alphabetical index referring to the name of the veteran whose discharge paper is recorded.
6. If a certified copy of a public record is required to perfect the claim of a veteran in service or honorably discharged or a claim of a dependent of the veteran, the certified copy shall be furnished by the custodian of the public record without charge.
7. If the recorder periodically publishes notice of the services provided to military persons and veterans under this section, the recorder shall pay the cost of the publication in the same manner as other expenses of the recorder's office.
8. As used in this section, "veteran" means a man or woman who enlisted or was inducted from the county, resided at any time in the county, or is buried in the county and who served as a member of a branch of the armed forces of the United States of America, as a member of the merchant marine during the time of war, during the Korean Conflict beginning June 25, 1950, and ending January 31, 1955, both dates inclusive, or during the Vietnam Conflict beginning August 5, 1964, and ending June 30, 1973, both dates inclusive, or as a member of the armed forces of a country allied with the United States of America or the armed forces of Iowa or another state or territory.

331.609 Federal tax liens.
1. Notices of liens upon real property for taxes payable to the United States, and certificates and notices affecting the liens shall be filed in the office of the recorder of the county in which the real property subject to a federal tax lien is situated.
2. Notices of liens upon tangible or intangible personal property for taxes payable to the United States and certificates and notices affecting the liens shall be filed as follows:
   a. If the person against whose interest the tax lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the internal revenue laws of the United States, in the office of the secretary of state.
   b. In all other cases, in the office of the recorder of the county where the taxpayer resides at the time of filing of the notice of lien.
3. Certification by the secretary of the treasury of the United States, or a designee of the secretary, of notices of liens, certificates, or other notices affecting tax liens, entitles them to be filed, and no other attestation, certification, or acknowledgment is necessary.
4. If a notice of federal tax lien, a refiling of a notice of tax lien, or a notice of revocation of a certificate described in subsection 5 is presented to the filing officer:
   a. If the filing officer is the secretary of state, the secretary shall cause the notice to be marked, held, and indexed in accordance with section 554.9403, subsection 4, as if the notice were a financing statement within the meaning of that section.
   b. If the filing officer is a recorder, the recorder shall endorse on the notice the recorder's identification and the date and time of receipt and file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the identification number of the internal revenue service and the total unpaid balance of the assessment appearing on the notice of lien.
5. If a certificate of release, nonattachment, discharge, or subordination of a tax lien is presented to the secretary of state for filing, the secretary shall:
   a. Cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, except that the notice of lien to which the certificate relates shall not be removed from the files.
   b. Cause a certificate of discharge or subordination to be marked, held and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code.
6. If a refiled notice of federal tax lien referred to in subsection 4 or any of the certificates or notices referred to in subsection 5 is presented for filing with a recorder, the recorder shall permanently attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or the certificate with the date of filing in an alphabetical federal tax lien index on the line where the original notice of lien is entered.
7. Upon request of a person, the filing officer shall issue a certificate showing whether there is on file, on the date and hour stated, a notice of federal tax lien or certificate or notice affecting the lien, filed on or after July 1, 1970, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is five dollars. Upon request the filing officer shall furnish a copy of any notice of federal tax lien or notice or certificate affecting a federal tax lien for a fee of five dollars per page.
8. The fee for filing and indexing each notice of lien or certificate or notice affecting the tax lien shall be as provided in section 331.604. The officer shall bill the internal revenue service on a monthly basis for fees for documents filed by them.
9. Filing officers with whom notices of federal tax liens, certificates, and notices affecting the liens have been filed on or before July 1, 1970, shall, after that date, continue to maintain a file labeled "federal tax lien notices filed prior to July 1, 1970" containing notices and certificates filed in numerical order of receipt. If a notice of lien was filed on or before July 1, 1970, a certificate or notice affecting the lien shall be filed in the same office.
10. This section may be cited as the uniform federal tax lien registration Act.

331.610 to 331.650 Reserved.

PART 4
COUNTY SHERIFF

331.651 Office of county sheriff.
1. The office of sheriff is an elective office except that if a vacancy occurs in the office, the first deputy shall assume the office after qualifying as provided in this section and shall hold the office until a successor is appointed to the unexpired term as provided in chapter 69. If a sheriff is suspended from office, the district court may appoint a sheriff until a temporary appointment is made by the board as provided in section 66.19.
2. A person elected or appointed to the office of sheriff shall qualify by taking the oath of office as provided in section 63.10 and give bond as provided in section 64.8.
3. The term of office of the sheriff is four years.

331.652 General powers of the sheriff.
1. The sheriff may call upon any person for assistance to:
   a. Keep the peace or prevent the commitment of crime.
   b. Arrest a person who is liable to arrest.
   c. Execute a process of law.
2. The sheriff, when necessary, may summon the power of the county to carry out the responsibilities of office.
3. The sheriff may use the services of the department of public safety in the apprehension of criminals and detection of crime.
4. The sheriff, with the co-operation of the commissioner of public safety, may hold an annual conference and school of instruction for all peace officers within the county, including regularly organized reserve peace officers under the sheriff's jurisdiction, at which time instruction may be given in all matters relating to the duties of peace officers.
5. The sheriff may administer oaths and take affirmations on matters relating to the business of the office of sheriff as provided in section 78.2.
6. The sheriff may serve a subpoena or order issued under authority of the department of revenue as provided in section 421.22.
7. Subject to the requirements of chapter 341A and section 331.903, the sheriff may appoint and remove deputies, assistants and clerks.

331.653 General duties of the sheriff. The sheriff shall:
1. Execute and return all writs and other legal process issued to the sheriff by legal authori-
ty. The sheriff shall execute and return any legal process in the sheriff’s possession at the expiration of the sheriff’s term of office and if a vacancy occurs in the office of sheriff, the sheriff’s deputies shall execute and return the legal processes in their possession as if the sheriff had continued in office. The sheriff’s successor or other officer authorized to discharge the duties of the office of sheriff may execute and return the legal processes on behalf of the outgoing sheriff and the sheriff’s deputies, but the outgoing sheriff and the sheriff’s deputies remain liable for the execution and return of the legal processes in their possession when the sheriff leaves office or the vacancy occurs.

2. Upon written order of the county attorney, make a special investigation of any alleged infraction of the law within the county and report the findings to the county attorney within a reasonable time. Upon completion of the investigation, the sheriff shall file with the auditor a detailed, sworn statement of the expenses of the investigation accompanied by the written order of the county attorney. The board shall audit and pay the reasonable and necessary expenses of the investigation.

3. Upon leaving office, deliver to the sheriff’s successor and take the successor’s receipt for all books and papers pertaining to the office except as provided in subsection 1, property attached and levied upon, and prisoners in the county jail. The receipt is sufficient indemnity to the outgoing sheriff.

4. Provide service to the district court judges, district associate judges, and judicial magistrates of the county and while the judges and magistrates are in session, provide them with the assistance of bailiffs. The sheriff shall appoint the number of bailiffs as the judges and magistrates of the county direct. The bailiffs are deputy sheriffs to the extent that the sheriff delegates law enforcement powers to carry out their duties and for whose acts the sheriff is responsible, but the bailiffs need not be subject to civil service under chapter 341A or mandated law enforcement training.

5. Serve as a member of the joint county-municipal disaster services and emergency planning administration as provided in section 20C.9.

6. Enforce the provisions of chapter 32 relating to the desecration of flags and insignia.

7. Serve as a member of a nomination contest commission in lieu of the clerk of the district court when an objection to a nominee for the office of clerk of the district court is heard as provided in section 44.7.

8. Carry out duties relating to election contests as provided in sections 57.6, 62.4 and 62.19.

9. Carry out duties relating to the seizure and disposition of illegal oil and gas supplies as provided in section 84.15.

10. Serve a notice or subpoena received from a board of arbitration as provided in section 90.10.

11. Co-operate with the bureau of labor in the enforcement of child labor laws as provided in section 92.22.

12. Carry out duties relating to the seizure and forfeiture of cigarettes, vehicles and other property used in violation of cigarette tax laws as provided in section 98.32.

13. Observe and inspect any licensed premise for gambling devices and report findings to the license-issuing authority as provided in section 99A.4.

14. Carry out duties relating to the issuance of permits for the possession, transportation and detonation of explosive materials as provided in sections 101A.3, 101A.5, 101A.7, and 101A.8.

15. Seize fish and game taken, possessed or transported in violation of the state fish and game laws as provided in section 109.12.

16. Carry out duties relating to the enforcement of state liquor and beer laws as provided in sections 123.14, 123.117, and 123.118.

17. Carry out duties relating to the seizure, forfeiture, and sale of conveyances used in state liquor law violations as provided in chapter 127 or controlled substance violations as provided in section 127.24.

18. Enforce the payment of the mobile home tax as provided in section 135D.24.

19. Carry out duties relating to the reporting of persons injured in the commission of a crime, either as perpetrators or victims, as provided in sections 147.111 and 147.112.

20. Carry out duties relating to the enforcement of livestock transportation laws as provided in chapter 172B.

21. Investigate disputes in the ownership or custody of branded animals as provided in section 187.10.

22. Destroy any unfit and disabled estray animal as provided in section 188.50.

23. Execute a warrant involving a person accused of a crime who is released from a state hospital as provided in sections 226.27 and 226.28.

24. Carry out duties relating to the involuntary hospitalization of mentally ill persons as provided in sections 229.7 and 229.11.

25. Carry out duties relating to the investigation of reported child abuse cases and the protection of abused children as provided in section 232.71.

26. Remove, upon court order, an indigent person to the county or state of the person’s legal settlement as provided in section 252.18.

27. File a complaint upon receiving knowledge of an indigent person who is ill and may be improved, cured or advantageously treated by medical or surgical treatment or hospital care as provided in section 255.2.

28. Give notice of the time and place of making an appraisement of unneeded school land as provided in sections 297.17 and 297.28.

29. Co-operate with the department of transportation, the department of public safety, and other law enforcement agencies in the enforce-
ment of local and state traffic laws and inspections as provided in sections 321.5 and 321.6.
30. Report the theft and recovery of a registered motor vehicle as provided in section 321.72.
31. Collect unpaid motor vehicle fees and penalties as provided in sections 321.133 to 321.135.
32. If designated by the department of transportation, conduct examinations of applicants for operators', motorized bicycle, and chauffeurs' licenses as provided in section 321.187.
33. Enforce sections 321.372 to 321.379 relating to school buses.
34. Carry out duties relating to the enforcement of laws prohibiting the operation of a motor vehicle while under the influence of an alcoholic beverage as provided in chapter 321B.
35. Upon request, assist the department of revenue and the state department of transportation in the enforcement of motor fuel tax laws as provided in section 324.76.
36. Have charge of the county jails in the county and custody of the prisoners committed to the jails as provided in chapter 356.
37. Execute a distress warrant issued to collect delinquent personal property taxes as provided in section 445.8.
38. Collect delinquent taxes certified by the treasurer as provided in section 445.49.
39. Notify the department of environmental quality of hazardous conditions of which the sheriff is notified as provided in section 455B.115.
40. Carry out duties relating to condemnation of private property as provided under chapter 472.
41. Carry out duties relating to the removal and disposition of abandoned motor vehicles as provided in section 556B.1.
42. Carry out duties relating to the determination of what is included in a homestead as provided in section 561.8.
43. Carry out duties relating to liens for services of animals as provided in chapter 580.
44. Summon persons to serve as jurors as provided in sections 609.30 and 609.31.
45. Carry out duties relating to the summoning of talesmen as provided in section 609.41.
46. Designate the newspapers in which notices pertaining to the sheriff's office are published as provided in section 618.7.
47. Carry out duties relating to the execution of judgments and orders of the court as provided in chapter 626.
48. Add the amount of an advancement made by the holder of the sheriff's sale certificate to the execution, upon verification by the clerk as provided by section 629.3.
49. Upon appointment of the court, serve as a receiver of property of a judgment debtor as provided in sections 630.7 and 630.9.
50. Carry out duties relating to the attachment of property as provided in chapters 639, 640 and 641.
51. Carry out duties relating to garnishment under chapter 642.
52. Carry out duties relating to an action of replevin as provided in chapter 643.
53. Carry out orders of the court or a judge relating to the service or execution of a writ of habeas corpus as provided under chapter 663.
54. Carry out duties relating to the disposition of lost property as provided in chapter 644.
55. Carry out orders of the court requiring the sheriff to take custody and deposit or deliver trust funds as provided in section 682.30.
56. Carry out legal processes directed by an appellate court as provided in section 686.14.
57. Furnish the bureau of criminal identification with the criminal identification records and other information upon direction by the commissioner of public safety as provided in section 690.1.
58. Take the fingerprints of all persons specified under section 690.2 and forward the fingerprint records to the commissioner of public safety.
59. Report information on crimes committed and furnish disposition reports on persons arrested and criminal complaints or information filed in any court as provided in section 692.15.
60. Carry out duties relating to firearm training and the issuance and revocation of firearm permits as provided in chapter 724.
61. Accept custody of persons handed over to the sheriff by the department of public safety as provided in section 804.28.
62. Carry out duties relating to the forfeiture and judgment of bail as provided in section 811.6.
63. Resume custody of a defendant who is recommitted after bail by order of a magistrate as provided in section 811.7.
64. Carry out duties relating to the confinement of mentally ill persons or dangerous persons as provided in section 812.5.
65. Release a defendant in custody upon receipt of a certificate of release as provided in section 814.14.
66. Upon call of the governor or attorney general, render assistance in the enforcement of the law as provided in section 817.2.
67. Upon court order, take an accused person into custody from the warden of a penal institution and convey the person to the place of trial as provided in rule of criminal procedure 7.
68. Receive and detain a defendant transferred from another county under a change of venue as provided in rule of criminal procedure 10, subsection 9.
69. Carry out duties relating to the execution of a judgment for confinement or other execution as provided in rule of criminal procedure 24.
70. Carry out duties relating to the return of service in civil cases as provided in rules of civil procedure 59.
71. Upon court order, provide food and lodging to jurors at the expense of the county as provided in rule of civil procedure 202.
72. Serve a writ of certiorari as provided in rule of civil procedure 312.
73. Carry out other duties required by law.
331.654 Faithful discharge of duties—penalty.
1. The provisions of sections 331.652, subsections 1 and 2, and 331.653, subsections 1 and 2, do not relieve a sheriff or deputy sheriff from the full and faithful discharge of all duties required of the officer by law.
2. The disobedience of a sheriff or deputy sheriff to the command of a legal process is a contempt of the court from which the process is issued and is punishable as provided in chapter 665. The sheriff or deputy sheriff is also liable to action by any person injured by the disobedience.

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, six dollars, and each additional person, six dollars except the fee for serving additional persons in the same household shall be three dollars for each additional service.
   b. For each warrant served, six 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, six dollars, and the necessary expenses incurred while serving subpoenas in criminal cases or relating to the mentally ill process.
   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, thirty 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, five dollars.
   g. For making and executing a certificate or deed for lands sold on execution, or a bill of sale for personal property sold, five dollars.
   h. For the time necessarily employed in making an inventory of personal property attached or levied upon, three dollars per hour.
   i. For a copy of any paper required by law, made by the sheriff, twenty-five cents.
   j. Mileage at the rate specified in section 79.9 in all cases required by law, going and returning. Mileage fees do 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 original notices in civil cases until the fees and estimated mileage for service have been paid.
   k. For each day attending sale of property, three 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 three 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, one dollar; for the removal and custody of the liquor, actual expenses; for the destruction of the liquor under the order of the court, one dollar and actual expenses; for posting and leaving notices in these cases, one dollar and actual expenses.
   n. For each operators’ motorized bicycle or chauffeurs’ license issued by the sheriff, the fee specified in section 321.192.
   o. For posting a notice or advertisement, the fee provided in section 618.12.
   p. 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 or an additional reimbursement, not to exceed 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 a fee book, 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 453.

331.656 Management of condemnation funds.
1. A sheriff receiving funds from a condemnation proceeding shall list the funds in detail in a book kept for that purpose. The sheriff shall pay the funds to the persons entitled to them upon final adjudication of a condemnation case. If the funds are held after final adjudication of the case until the end of the fiscal year, the funds shall be paid to the treasurer as provided in subsection 2.
2. Not later than July 1 of each year, the sheriff shall make a detailed report under oath of all funds received and in the sheriff’s possession from condemnation proceedings which have been
finally adjudicated. The report shall include the names of the parties to whom the funds belong, when the funds were received, and a description of the property condemned. The report shall be filed with the treasurer and the amount of the condemnation funds specified in the report shall be paid to the treasurer. The sheriff shall be given a detailed receipt for the funds.

3. If the sheriff possesses condemnation funds which have not been finally adjudicated, the sheriff shall prepare a detailed report of those funds, including the same information as required in subsection 2, which report shall be filed with the auditor for examination and audit by the board. When a sheriff's term of office expires, the sheriff shall pay the condemnation funds which are not finally adjudicated to the sheriff's successor. The outgoing sheriff shall receive a detailed receipt for the funds.

4. The treasurer shall keep a record of the condemnation funds received from the sheriff in a book kept for that purpose. The book shall include a list of the names of persons to whom the funds are due, a description of the property condemned, and the amount due for each property item. The treasurer shall pay the amount due to each person from the condemnation fund on warrants ordered by the board and issued by the auditor. The treasurer and the bond sureties of the treasurer are liable for the condemnation funds in the same manner as for other funds received by the treasurer in an official capacity.

5. The sheriff and the bond sureties of the sheriff are liable for the condemnation funds received by the sheriff until the funds are paid to the persons to which the funds are due, the treasurer, or the sheriff's successor as provided in this section.

331.657 Standard uniforms.

1. The sheriff and the full-time deputy sheriffs shall wear the standard uniform and display a standard badge of office when on duty except:
   a. The sheriff may designate other apparel to be worn when the sheriff or a deputy sheriff is engaged in assignments involving special investigation, civil process, court duties, jail duties, and the handling of mentally ill persons.
   b. A district court judge, district associate judge, or judicial magistrate may direct that deputy sheriffs who act as bailiffs dress in wearing apparel other than the standard uniform while the court is in session.
   c. Special deputy sheriffs appointed by the sheriff are excluded from the requirements of this subsection.

2. The standard uniforms and accessories required by the sheriff for the proper outfitting of the sheriff and the sheriff's full-time deputies under this section shall be provided by the county. The uniforms and accessories issued to the sheriff and the sheriff's deputies remain the property of the county.

3. The colors and design of the standard uniform for the sheriffs and deputy sheriffs shall be designated by rule of the commissioner of public safety after consideration of the recommendations of the Iowa state association of sheriffs and deputy sheriffs. The uniform shall include standard shoulder patches, badges, nameplates, hats, trousers, neckties, jackets, socks, shoes and boots, and leather goods. The uniforms shall be readily distinguishable from the uniforms of other law enforcement agencies of the state. The rules shall allow for appropriate individual county designations on the uniforms. The rules shall be adopted and may be amended in compliance with chapter 17A.

331.658 Care of prisoners.

1. The sheriff shall provide board and care for prisoners in the sheriff's custody in the county jail without personal compensation except for the sheriff's annual salary.

2. The county shall pay the costs of the board and care of the prisoners in the county jail, which costs, in the board's judgment, are necessary to enable the sheriff to carry out the sheriff's duties under this section. The board may determine the manner in which meals are provided for the prisoners.

3. The sheriff is accountable to the board for fees due or collected for boarding, lodging, and providing other services for prisoners in the sheriff's custody under the order of a federal court.

4. The sheriff shall allow access by the board at any reasonable time to the county jail and to supplies provided by the county for the purpose of inspecting the jail and determining whether the supplies are used for the purpose of boarding and caring for prisoners as provided in this section.

331.659 Prohibited actions.

1. A sheriff or deputy sheriff shall not:
   a. Appear in any court as an attorney or legal counsel for another party.
   b. Make or prepare a writing, document or process to commence a legal action or proceeding.
   c. Use a writing, document or process prepared by the sheriff or deputy sheriff in a legal action or proceeding. The document, writing, or process prepared or made by a sheriff or a deputy sheriff in violation of this subsection is void.

2. A sheriff or a deputy sheriff shall not be the purchaser, directly or indirectly, of property which is being sold by the sheriff or deputy sheriff under process of law. A purchase made in violation of this subsection is void.

331.660 Appropriation—Indian settlement officer. There is appropriated annually from the general fund of the state to the county of Tama the sum of three thousand five hundred dollars to be used by the county only for the payment of the salary and expenses of an additional deputy sheriff for the county. The principal duty of the deputy sheriff is to provide law enforcement on the Sac and Fox Indian settlement in the county of Tama. If possible, the deputy sheriff shall reside on the settlement. Additional funds necessary to pay the salary and expenses of the deputy sheriff shall be paid by the county of Tama.
331.661 to 331.700 Reserved.

PART 5

CLERK OF DISTRICT COURT

331.701 Office of the clerk of the district court.
1. The office of clerk is an elective office except that if a vacancy occurs in the office, a temporary clerk shall be appointed by the district court or a district court judge to serve until a successor is appointed to the unexpired term by the board as provided in chapter 69. If a clerk is suspended from office, the district court may appoint a temporary clerk as provided in section 66.19.
2. A person elected or appointed to the office of clerk shall qualify by taking the oath of office as provided in section 63.10 and give bond as provided in section 64.8.
3. The term of office of the clerk is four years.
4. The clerk or a deputy clerk shall not practice as an attorney or a solicitor in any court of this state.

331.702 General duties. The clerk shall:
1. Keep the office of the clerk at the county seat.
2. Attend sessions of the district court.
3. Keep the records, papers, and seal, and record the proceedings of the district court as provided by law under the direction of the chief judge of the district court.
4. Upon the death of a judge of the district court, give written notice to the state comptroller of the date of the death. The clerk shall also give written notice of the death of a judge of the supreme court, court of appeals, or district court residing in the clerk’s county to the state commissioner of elections, as provided in section 46.12.
5. When money in the amount of five hundred dollars or more is paid to the clerk to be paid to another person and the money is not disbursed within thirty days, notify the person who is entitled to the money or for whose account the money is paid or the attorney of record of the person. The notice shall be given by certified mail within forty days of the receipt of the money to the last known address of the person or the person’s attorney and a memorandum of the notice shall be made in the proper record. If the notice is not given, the clerk and the clerk’s sureties are liable for interest at the rate specified in section 535.2 on the money from the date of receipt to the date that the money is paid to the person entitled to it or the person’s attorney.
6. On each process issued, indicate the date that it is issued, the clerk’s name who issued it, and the seal of the court.
7. Upon return of an original notice to the clerk’s office, enter in the appearance or combination docket information to show which parties have been served the notice and the manner and time of service.
8. When entering a lien or indexing an action affecting real estate in the clerk’s office, enter the year, month, day, hour, and minute when the entry is made. The clerk shall mail a copy of a mechanic’s lien to the owner of the building, land, or improvement which is charged with the lien as provided in section 572.8.
9. Enter in the appearance docket a memorandum of the date of filing of all petitions, demurrers, answers, motions or papers of any other description in the cause. A pleading of any description is not considered filed in the cause or taken from the clerk’s office until the memorandum is made. The memorandum shall be made before the end of the next working day. Thereafter, when a demurrer or motion is sustained or overruled, a pleading is made or amended, or the trial of the cause, rendition of the verdict, entry of judgment, issuance of execution, or any other act is done in the progress of the cause, a similar memorandum shall be made of the action, including the date of action and the number of the book and page of the record where the entry is made. The appearance docket is an index of each suit from its commencement to its conclusion.
10. When title to real estate is finally established in a person by a judgment or decree of the district court or by decision of an appellate court or when the title to real estate is changed by judgment, decree, will, proceeding or order in probate, certify the final decree, judgment, or decision under seal of the court to the auditor of the county in which the real estate is located.
11. Keep for public inspection a certified copy of each Act of the general assembly and furnish a copy of the Act upon payment of a fee as provided in section 3.15.
12. At the order of the chief justice or an associate justice of the supreme court, docket without fee any civil or criminal case transferred from a military district under martial law as provided in section 29A.45.
13. Carry out duties as a member of a nominations appeal commission as provided in section 44.7.
14. Maintain a bar registration book, biennially give notice and accept registration of members of the bar to be eligible to vote in elections of judicial nominating commissioners, and certify the names registered to the clerk of the supreme court as provided in section 46.8.
15. Notify the county commissioner of registration of persons who become ineligible to register to vote because of criminal convictions, mental retardation, or legal declarations of incompetency and of persons whose citizenship rights have been restored as provided in section 48.30.
16. When the auditor is a party to an election contest, carry out duties on behalf of the auditor and issue subpoenas as provided in sections 62.7 and 62.11.
17. Approve the bonds of the members of the board of supervisors as provided in section 64.19.
18. File the bonds and oaths of the members of the board of supervisors as provided in section 64.23.
19. Keep a book of the record of official bonds and record the official bonds of judicial magistrates as provided in section 64.24.

20. Carry out duties relating to proceedings for the removal of a public officer as provided in sections 66.4 and 66.17.

21. Take temporary possession of the office and all official books and papers in the office of auditor when a vacancy occurs and hold the office, books, and records until a successor qualifies as provided in section 69.3.

22. Approve the surety bonds of persons accepting appointment as notaries public in the county as provided in section 77.4, subsection 2.

23. Carry out duties as a trustee for incompetent dependents entitled to benefits under chapters 85 and 85A and report annually to the district court concerning money and property received or expended as a trustee as provided under sections 85.49 and 85.50.

24. Carry out duties relating to enforcing orders of the occupational safety and health review commission as provided in section 88.9, subsection 2.

25. Certify the imposition of a mulct tax against property creating a public nuisance to the auditor as provided in section 99.28.

26. Carry out duties relating to the judicial review of orders of the occupational safety and health review commission as provided in section 104.10, subsection 2.

27. With sufficient surety, approve an appeal bond for judicial review of an order or action of the state conservation commission relating to dams and spillways as provided in section 112.8.

28. Docket an appeal from the fence viewer's decision or order as provided in section 113.23.

29. Certify to the recorder the fact that a judgment has been rendered upon an appeal of a fence viewer's order as provided in section 113.24.

30. Hold as a public record a list of the names and addresses of persons licensed as real estate salespersons and brokers and the name of persons whose licenses were suspended or revoked during the year reported as provided in section 117.42.

31. Approve bond sureties and enter in the lien index the undertakings of bonds for abatement relating to the illegal manufacture, sale, or consumption of alcoholic liquors as provided in sections 123.76, 123.79 and 123.80.

32. Carry out duties relating to a judgment of forfeiture ordering the sale or other disposition of a conveyance used in the illegal transportation of liquor as provided in sections 127.14 to 127.17 or the illegal transportation or distribution of a controlled substance as provided in section 127.24.

33. Carry out duties as county registrar of vital statistics as provided in chapter 144.

34. Furnish to the state department of health a certified copy of a judgment suspending or revoking a professional license as provided in section 147.66.

35. Receive and file a bond given by the owner of a distrained animal to secure its release pending resolution of a suit for damages as provided in sections 188.22 and 188.23.

36. Send notice of the conviction, judgment, and sentence of a person violating the uniform controlled substances laws to the state board or officer who issued a license or registered the person to a profession or to conduct business as provided in section 204.412.

37. Carry out duties relating to the commitment of a mentally retarded person as provided in sections 222.37 to 222.40.

38. Keep a separate docket of proceedings of cases relating to the mentally retarded as provided in section 222.57.

39. Order the commitment of a voluntary public patient to the state psychiatric hospital under the circumstances provided in section 225.16.

40. If the board has adopted a resolution implementing a policy of preliminary diagnostic evaluations as provided in section 225B.5, refer persons applying for voluntary admission to a community mental health center for a preliminary diagnostic evaluation as provided in section 225B.6.

41. Make a copy of the warrant and return of service submitted by the sheriff relating to the return of a mental patient from a state hospital to stand trial and mail the warrant and return to the superintendent of the hospital as provided in section 226.23.

42. Carry out duties relating to the involuntary commitment of mentally impaired persons as provided in chapter 229.

43. Serve as clerk of the juvenile court and carry out duties as provided in chapters 231 and 232.

44. Submit to the director of the division of child and family services of the department of social services a duplicate of the findings of the district court related to adoptions as provided in section 235.3.

45. Certify to the warden of the penitentiary or men's reformatory the number of days that an inmate has been credited toward completion of the inmate's sentence as provided in section 246.38.

46. Report to the board of parole and the director of the division of corrections of the department of social services the criminal statistics as provided in sections 247.29 to 247.31.

47. Carry out duties relating to the pardons, commutations, remission of fines and forfeitures, and restoration of citizenship as provided in sections 248.9 and 248.17.

48. Forward support payments received under section 252A.6 to the department of social services and furnish copies of orders and decrees awarding support to parties receiving welfare assistance as provided in section 252A.13.

49. Carry out duties relating to the provision of medical care and treatment for indigent persons as provided in chapter 255.

50. Enter a judgment based on the transcript of an appeal to the state board of public instruc-
tion against the party liable for payment of costs as provided in section 290.4.

51. Certify the final order of the district court upon appeal of an assessment within a secondary road assessment district to the auditor as provided in section 311.24.

52. Forward to the department of transportation a copy of the record of each conviction or forfeiture of bail of a person charged with the violation of the laws regulating the operation of vehicles on public roads as provided in sections 321.281 and 321.491.

53. Send to the department of transportation licenses and permits surrendered by a person convicted of being a habitual offender of traffic and motor vehicle laws as provided in section 321.559.

54. If a person fails to satisfy a judgment relating to motor vehicle financial responsibility within sixty days, forward to the director of the department of transportation a certified copy of the judgment as provided in section 321.12.

55. Approve a bond of a surety company or a bond with at least two individual sureties owning real estate in this state as proof of financial responsibility as provided in section 321.24.

56. Carry out duties under the Iowa motor vehicle dealers licensing Act as provided in sections 322.10 and 322.24.

57. Carry out duties relating to the enforcement of motor fuel tax laws as provided in sections 324.66 and 324.67.

58. Serve as an inspector of the county jails with the county attorney as provided in sections 356.9* to 356.13.*

59. Carry out duties relating to the platting of land as provided in sections 409.9, 409.11 and 409.22.

60. Upon order of the director of revenue, issue a commission for the taking of depositions as provided in section 421.17, subsection 8.

61. Mail to the director of revenue a copy of a court order relieving an executor or administrator from making an income tax report on an estate as provided in section 422.23.

62. With acceptable sureties, approve the bond of a petitioner for a tax appeal as provided in section 422.29, subsection 2.

63. Certify the final decision of the district court in an appeal of the tax assessments as provided in section 441.39. Costs of the appeal to be assessed against the board of review or a taxing body shall be certified to the treasurer as provided in section 441.40.

64. Certify a final order of the district court relating to the apportionment of tax receipts to the auditor as provided in section 449.7.

65. Carry out duties relating to the inheritance tax as provided in chapter 450.

66. Deposit funds held by the clerk in an approved depository as provided in 453.1.

67. Carry out duties relating to appeals and certification of costs relating to levee and drainage districts as provided in sections 455.96 to 455.105.

68. Carry out duties relating to the condemnation of land as provided in chapter 472.

69. Forward civil penalties collected for violations relating to the siting of electric power generators to the treasurer of state as provided in section 476A.14, subsection 1.

70. Certify a copy of a decree of dissolution of a business corporation to the secretary of state and the recorder of the county in which the corporation is located as provided in section 496A.100.

71. With acceptable sureties, approve the bond of a petitioner filing an appeal for review of an order of the commissioner of insurance as provided in section 502.606 or 507A.7.

72. Certify a copy of a decree of dissolution of a nonprofit corporation to the secretary of state and the recorder in the county in which the corporation is located as provided in section 504A.62.

73. Carry out duties relating to the enforcement of decrees and orders of reciprocal states under the Iowa unauthorized insurers Act as provided in section 507A.11.

74. Certify copies of a decree of involuntary dissolution of a state bank to the secretary of state and the recorder of the county in which the bank is located as provided in section 524.1311.

75. Certify copies of a decree dissolving a credit union as provided in section 533.21, subsection 4.

76. Refuse to accept the filing of papers to institute legal action under the Iowa consumer credit code if proper venue is not adhered to as provided in section 537.5113.

77. Receive payment of money due to a person who is absent from the state if the address or location of the person is unknown as provided in section 538.5.

78. Carry out duties relating to the appointment of the Iowa state commerce commission as receiver for agricultural commodities on behalf of a warehouse operator whose license is suspended or revoked as provided in section 543.3.

79. Certify the signature of the recorder on the transcript of any instrument affecting real estate as provided in section 558.12.

80. Certify an acknowledgement of a written instrument relating to real estate as provided in section 558.20.

81. Collect on behalf of, and pay to the auditor the fee for the transfer of real estate as provided in section 558.66.

82. With acceptable sureties, endorse a bond sufficient to settle a dispute between adjoining owners of a common wall as provided in section 563.11.

83. Carry out duties relating to cemeteries as provided in sections 566.4, 566.7 and 566.8.

84. Carry out duties relating to liens as provided in chapters 570, 571, 572, 574, 580, 581, 582 and 584.

85. Accept applications for and issue marriage licenses as provided in chapter 595 or 596.

86. Carry out duties relating to the dissolution of a marriage as provided in chapter 598.
87. Carry out duties relating to the custody of children as provided in chapter 598A.
88. Carry out duties relating to adoptions as provided in chapter 600.
89. Enter upon the clerk's records actions taken by the court at a location which is not the county seat as provided in section 602.9.
90. Maintain a record of the name, address, and term of office of each member of the judicial magistrates appointing commission as provided in section 602.42.
91. Certify to the supreme court administrator and the state comptroller the names and addresses of the magistrates appointed by the judicial magistrates appointing commission as provided in section 602.50.
92. Furnish an individual or centralized docket for the judicial magistrates of the county as provided in section 602.63.
93. Certify at the conclusion of each calendar quarter, a list of the jurors and their days of attendance to the auditor as provided in section 607.6.
94. Serve as an ex officio jury commissioner and notify appointive commissioners of their appointment as provided in sections 608.1 and 608.5.
95. Carry out duties relating to the selection of jurors as provided in chapter 609.
96. Carry out duties relating to the revocation or suspension of an attorney's license to practice law as provided in chapter 610.
97. File and index petitions affecting real estate as provided in sections 617.10 to 617.15.
98. Designate the newspapers in which the notices pertaining to the clerk's office shall be published as provided in section 618.7.
99. With acceptable surety, approve a bond of the plaintiff in an action for the payment of costs which may be adjudged against the plaintiff as provided in section 621.1.
100. Issue subpoenas for witnesses as provided in section 622.63.
101. Carry out duties relating to trials and judgments as provided in sections 624.8 to 624.21 and 624.37.
102. Collect and pay into the county treasury a jury fee for each action tried by a jury as provided in section 625.8.
103. When the judgment is for recovery of money, compute the interest from the date of verdict to the date of payment of the judgment as provided in section 625.21.
104. Carry out duties relating to executions as provided in chapter 626.
105. Carry out duties relating to the redemption of property as provided in sections 628.13, 628.18 and 628.20.
106. Record statements of expenditures made by the holder of a sheriff's sale certificate in the encumbrance book and lien index as provided in section 629.3.
107. Carry out duties relating to the commencement of small claim actions as provided in chapter 681.
108. Carry out duties of the clerk of the probate court as provided in chapter 683.
109. Carry out duties relating to the administration of small estates as provided in sections 635.1, 635.7, 635.9 and 635.11.
110. Carry out duties relating to the attachment of property as provided in chapter 639.
111. Carry out duties relating to garnishment as provided in chapter 642.
112. With acceptable surety, approve bonds of the plaintiff desiring immediate delivery of the property in an action of replevin as provided in sections 643.7 and 643.12.
113. Carry out duties relating to the disposition of lost property as provided in chapter 644.
114. Carry out duties relating to the recovery of personal property as provided in section 646.23.
115. Endorse the court's approval of a restored record as provided in section 647.3.
116. When a judgment of foreclosure is entered, file with the recorder an instrument acknowledging the foreclosure and the date of decree and upon payment of the judgment, file an instrument with the recorder acknowledging the satisfaction as provided in sections 655.4 and 655.5.
117. Carry out duties relating to the issuance of a writ of habeas corpus as provided in sections 663.9, 663.43, and 663.44.
118. Accept and docket an application for post-conviction review of a conviction as provided in section 663A.3.
119. Report to the board annually at its first regular meeting in January all fines, forfeitures, recognizances, penalties, and forfeitures as provided in section 666.6.
120. Issue a warrant for the seizure of a boat or raft as provided in section 667.2.
121. Carry out duties relating to the changing of a person's name as provided in chapter 674.
122. Notify the state registrar of vital statistics of a judgment determining the paternity of an illegitimate child as provided in section 675.36.
123. Enter a judgment made by confession and issue an execution of the judgment as provided in section 676.4.
124. With acceptable surety, approve the bond of a receiver as provided in section 680.3.
125. Carry out duties relating to the assignment of property for the benefit of creditors as provided in chapter 681.
126. Carry out duties relating to the certification of surety companies and the investment of trust funds as provided in chapter 682.
127. Maintain a separate docket for petitions requesting that the record and evidence in a judicial review proceedings be closed as provided in section 692.5.
128. Furnish a disposition of each criminal complaint or information filed in the district court to the department of public safety as provided in section 692.15.
129. Carry out duties relating to the issuance of warrants to persons who fail to appear to answer citations as provided in section 805.5.
130. Provide for a traffic and scheduled violations office for the district court and service the locked collection boxes at weigh stations as provided in section 805.7.
131. Issue a summons to corporations to answer an indictment as provided in section 807.5.
132. Carry out duties relating to the disposition of seized property as provided in sections 809.2 and 809.3.
133. Docket undertakings of bail as liens on real estate and enter them upon the lien index as provided in section 811.4.
134. Hold the amount of forfeiture and judgment of bail as funds in the clerk’s office for sixty days as provided in section 811.6.
135. Carry out duties relating to appeals from the district court as provided in chapter 814.
136. Certify costs and fees of the court payable by the state to the state comptroller as provided in section 815.1.
137. Notify the director of the division of adult corrections of the department of social services of the commitment of a convicted person as provided in section 901.7.
138. Carry out duties relating to deferred judgments, probations, and restitution as provided in sections 907.4, 907.8, and 907.12.
139. Carry out duties relating to the impaneling and proceedings of the grand jury as provided in rule of criminal procedure 3.
140. Issue subpoenas upon application of the prosecuting attorney and approval of the court as provided in rule of criminal procedure 5.
141. Issue summons or warrants to defendants as provided in rule of criminal procedure 7.
142. Carry out duties relating to the change of venue as provided in rule of criminal procedure 10.
143. Issue blank subpoenas for witnesses at the request of the defendant as provided in rule of criminal procedure 14.
144. Carry out duties relating to the entry of judgment as provided in rule of criminal procedure 22.
145. Carry out duties relating to the execution of a judgment as provided in rule of criminal procedure 24.
146. Carry out duties relating to the trial of simple misdemeanors as provided in rules of criminal procedure 32 to 56.
147. Serve notice of an order of judgment entered as provided in rule of civil procedure 82.
148. If a party is ordered or permitted to plead further by the court, serve notice to attorneys of record as provided in rule of civil procedure 86.
149. Maintain a motion calendar as provided in rule of civil procedure 117.
150. Provide notice of a judgment, order, or decree as provided in rule of civil procedure 120.
151. Issue subpoenas as provided in rule of civil procedure 155.
152. Tax the costs of taking a deposition as provided in rule of civil procedure 157.
153. With acceptable sureties, approve a bond filed for change of venue under rule of civil procedure 167.
154. Transfer the papers relating to a case transferred to another court as provided in rule of civil procedure 173.
155. Maintain a ready calendar list as provided in rule of civil procedure 181.1.
156. Assess costs related to a continuance motion as provided in rule of civil procedure 182.
157. Carry out duties relating to the impaneling of jurors as provided in rules of civil procedure 187 to 190.
158. Furnish a referee, auditor, or examiner with a copy of the order of appointment as provided in rule of civil procedure 207.
159. Mail a copy of the referee’s, auditor’s, or examiner’s report to the attorneys of record as provided in rule of civil procedure 214.
160. Carry out duties relating to the entry of judgments as provided in rules of civil procedure 223, 226, 227.1, 228, and 229.
161. Carry out duties relating to defaults and judgments on defaults as provided in rules of civil procedure 231, 232, and 233.
162. Notify the attorney of record if exhibits used in a case are to be destroyed as provided in rule of civil procedure 233.1.
163. Docket the request for a hearing on a sale of property as provided in rule of civil procedure 236.
164. With acceptable surety, approve the bond of a citizen commencing an action of quo warranto as provided in rule of civil procedure 300.
165. Carry out duties relating to the issuance of a writ of certiorari as provided in rules of civil procedure 306 to 319.
166. Carry out duties relating to the issuance of an injunction as provided in rules of civil procedure 320 to 330.
167. Carry out other duties as provided by law.

331.703 General powers. The clerk may:
1. Administer oaths and take affirmations as provided in section 78.1.
2. Subject to the requirements of section 331.903, appoint and remove deputies, clerks and assistants.
3. Reproduce original records of the court by any reasonable permanent legible means including, but not limited to, reproduction by photographing, photostating, microfilming, and computer cards. The reproduction shall include proper indexing. The reproduced record has the same authenticity as the original record.
4. After the original record is reproduced and after approval of a majority of the judges of the district court by court order, destroy the original records including, but not limited to, dockets, journals, scrapbooks, files, and marriage license applications. The order shall state the specific records which are to be destroyed. An original court file shall not be destroyed until after ten years from the date a decree or judgment entry is signed and entered of record and after the con-
Records and books.
1. The records of the court consist of the original papers filed in all proceedings.
2. The following books shall be kept by the clerk:
   a. A record book which contains the entries of the proceedings of the court and which has an index referring to each proceeding in each cause under the names of the parties, both plaintiff and defendant, and under the name of each person named in either party.
   b. A judgment docket which contains an abstract of the judgments having separate columns for the names of the parties, the date of the judgment, the damages recovered, costs, the date of the issuance and return of executions, the entry of satisfaction, and other memoranda. The docket shall have an index containing the information specified in paragraph "a".
   c. A fee book in which is listed in detail the costs and fees in each action or proceeding under the title of the action or proceeding. The fee book shall also have an index containing the information specified in paragraph "a".
   d. A sale book in which the following matters relating to a judgment under which real property is sold, are entered after the return of execution:
      (1) The title of the action.
      (2) The date of judgment.
      (3) The amount of damages recovered.
      (4) The total amount of costs.
      (5) The officer's return in full.
   e. An encumbrance book in which the sheriff shall enter a statement of the levy of each attachment on real estate.
   f. An appearance docket in which the titles of all actions or special proceedings shall be entered. The actions or proceedings shall be numbered consecutively in the order in which they commence and shall include the full names of the parties, plaintiffs and defendants, as contained in the petition or as subsequently made parties by a pleading, proceeding, or order. The entries provided for in this paragraph and paragraphs "b" and "e" may be combined in one book, the combination docket, which shall also have an index containing the information specified in paragraph "a" of this subsection.
   g. A lien book in which an index of all liens in the court are kept.
   h. A record of official bonds as provided in section 64.24.
   i. An inheritance tax and lien book as provided in section 450.13.
   j. A cemetery record as provided in section 566.4.
   k. A hospital lien docket as provided in section 582.4.
   l. A marriage license book as provided in section 595.6.
   m. A book of surety company certificates and revocations as provided in section 682.12.
   n. A book in which the deposits of funds, money, and securities kept by the clerk are recorded as provided in section 682.37.

Fees—collection and disposition.
1. The clerk shall collect the following fees:
   a. For filing a petition, appeal, or writ of error and docketing them, twenty-five dollars. Four dollars of the fee shall remain in the county treasury for the use of the county and twenty-one dollars of the fee shall be paid into the state treasury. One dollar shall be deposited in the judicial retirement fund created in section 605A.4 to be
used to pay retirement benefits of the judicial retirement system. The remainder of the fee shall be deposited in the general fund of the state. In counties having a population of one hundred thousand or over, an additional one dollar shall be charged and collected, to be known as the journal publication fee and used for the purposes provided for in section 618.13.

b. For an attachment, two dollars.
c. For a cause tried by jury, five dollars.
d. For a cause tried by the court, two dollars and fifty cents.
e. For an equity case, three dollars.
f. For an injunction or other extraordinary process or order, five dollars.
g. For a cause continued on application of a party by affidavit, two dollars.
h. For a continuance, one dollar.
i. For entering a final judgment or decree, one dollar and fifty cents.
j. For taxing costs, one dollar.
k. For issuing an execution or other process after judgment or decree, two dollars.
l. For filing, entering, and endorsing a mechanic’s lien, three dollars, and if a suit is brought, the fee is taxable as other costs in the action.
m. For a certificate and seal, two dollars.
n. For filing and docketing a transcript of judgment from another county, one dollar.
o. For entering a rule or order, one dollar.
p. For issuing a writ or order, not including subpoenas, two dollars.
q. For issuing a commission to take depositions, two dollars.
r. For entering a sheriff’s sale of real estate, two dollars.
s. For entering a judgment by confession, two dollars.
t. For entering a satisfaction of a judgment, one dollar.
u. For a copy of records or papers filed in the clerk’s office, transcripts, and making a complete record, fifty cents for each one hundred words.
v. For taking and approving a bond and sureties on the bond, two dollars.
w. For receiving and filing a declaration of intention and issuing a duplicate, two dollars. For making, filing, and docketing the petition of an alien for admission as a citizen of the United States and for the final hearing, four dollars; and for entering the final order and the issuance of the certificate of citizenship, if granted, four dollars.
x. In addition to the fees required in paragraph “w”, the petitioner shall, upon the filing of a petition to become a citizen of the United States, deposit with the clerk money sufficient to cover the expense of subpoenaing and paying the legal fees of witnesses for whom the petitioner may request a subpoena, and upon the final discharge of the witnesses they shall receive, if they demand it from the clerk, the customary and usual witness fees from the moneys collected, and the residue, if any, except the amount necessary to pay the cost of serving the subpoenas, shall be returned by the clerk to the petitioner.
y. For a certificate and seal to an application to procure a pension, bounty, or back pay for a soldier or other person, no charge.
z. For making out a transcript in a criminal case appealed to the supreme court, for each one hundred words, fifty cents.
ab. In criminal cases, the same fees for the same services as in civil cases. When judgment is rendered against the defendant, the fees shall be collected from the defendant.
ac. For issuing a marriage license, five dollars.

2. The fees collected by the clerk as provided in subsection 1 shall be paid to the county treasury for use of the county unless otherwise provided in that subsection.

3. The clerk shall keep an accurate record of the fees collected in a fee book, make a quarterly report of the fees collected to the board of supervisors, and pay the fees into the county treasury as provided in section 331.902.

4. The clerk shall pay into the county treasury for use of the county on the first Monday which is not a holiday in January and July of each year all other fees which have come into the clerk’s possession since the date of the preceding payment, which do not belong to the clerk’s office, and which are still unclaimed. When the unclaimed fees are paid to the treasurer, the clerk shall receive duplicate receipts from the treasurer and give the treasurer the title of the cause and style of the court in which the suit is pending, the names of the witnesses, jurors, officers, or other persons involved in the action, and the amount of money to which each of the persons is entitled. The clerk shall give one of the duplicate receipts to the auditor. The auditor shall charge the amount paid by the clerk to the treasurer as ordinary county revenue and shall enter the same amount upon the proper records as a claim allowed. If the claim is demanded, with proper
proof, by the person entitled to it within five years from the date that the money is paid to the treasurer, the auditor shall issue a warrant to pay the claim. If the person entitled to the unclaimed fees does not demand payment within the five years, all rights to the fees or interest in the fees are waived and payment shall not be made.

331.706 to 331.750 Reserved.

PART 6
COUNTY ATTORNEY – PUBLIC DEFENDER
COUNTY ATTORNEY

331.751 Office of county attorney.
1. The office of county attorney is an elective office except that if a vacancy occurs in the office, a successor shall be appointed to the unexpired term as provided in chapter 69.
2. A person elected or appointed to the office of county attorney shall be a qualified elector of the county, be admitted to the practice of law in the courts of this state as provided by law, qualify by taking the oath of office as provided in section 68.10, and give bond as provided in section 64.8. A person is not qualified for the office of county attorney while the person’s license to practice law in this or any other state is suspended or revoked.
3. The term of office of the county attorney is four years.

331.752 Full-time or part-time attorney.
1. The board may provide that the county attorney is a full-time or part-time county officer in the manner provided in this section. A full-time county attorney shall refrain from the private practice of law.
2. The board may provide, by resolution, that the county attorney shall be a full-time county officer. The resolution shall include an effective date which shall not be less than sixty days from the date of adoption. However, if the county attorney or county attorney-elect objects to the full-time status, the effective date of the change to full-time status shall be delayed until January 1 of the year following the next general election at which the county attorney is elected as provided in section 39.17.
3. The board may change the status of a full-time county attorney to a part-time county attorney by following the same procedures as provided in subsection 2. If the incumbent county attorney objects to the change in status, the change shall be delayed until January 1 following the next election of a county attorney.
4. The resolution changing the status of a county attorney shall state the initial annual salary to be paid to the county attorney when the full-time or part-time status is effective. The annual salary specified in the resolution shall remain effective until changed as provided in section 331.907. The annual salary of a full-time county attorney shall be an amount which is between forty-five percent and one hundred percent of the annual salary received by a district court judge.

This section does not affect the full-time or part-time status of a county attorney that is in effect on July 1, 1981, but a subsequent change in the full-time or part-time status of the county attorney may be made only as provided in this section, 69A.1, ch 117, § 752.

331.753 Multicounty-office.
1. If two or more counties agree, pursuant to chapter 28E, to share the services of a county attorney, the county attorney shall be elected by a majority of the votes cast for the office of county attorney in all of the counties which the county attorney will serve as provided in the agreement. The election shall be conducted in accordance with section 47.2, subsection 2.
2. The effective date of the agreement shall be January 1 of the year following the next general election at which the county attorney is elected as provided by this section and section 39.17.

331.754 Absence of county attorney and assistants.
1. In case of absence, sickness, or disability of the county attorney and the assistant county attorneys, the court before which it is the duty of the county attorney or the assistant county attorneys to appear and in which there is official business requiring the attention of the county attorney or assistant county attorney, may appoint an attorney to act as county attorney by an order of the court. The acting county attorney has the same authority and is subject to the same responsibilities as a county attorney.
2. The acting county attorney shall receive a reasonable compensation as determined by the board for services rendered in proceedings before a judicial magistrate. If the proceedings are held before a district associate judge or a district judge, the judge shall determine a reasonable compensation for the acting county attorney. The compensation shall be paid from funds to be appropriated to the office of county attorney by the board.

331.755 Prohibited actions. A county attorney shall not:
1. Accept a fee or reward from or on behalf of a person for services rendered in a prosecution or the conduct of official business.
2. Engage directly or indirectly as an attorney or an agent for a party other than the state or the county in an action or proceeding arising in the county which is based upon substantially the same facts as a prosecution or proceeding which has been commenced or prosecuted by the county attorney in the name of the state or the county. This prohibition also applies to the members of a law firm with which the county attorney is associated.
3. Receive assistance from another attorney who is interested in any civil action in which a recovery is asked based upon matters involved in a criminal prosecution commenced or prosecuted by the county attorney.
331.756 Duties of the county attorney. The county attorney shall:
1. Diligently enforce or cause to be enforced in the county, state laws and county ordinances, violations of which may be commenced or prosecuted in the name of the state, county, or as county attorney, except as otherwise provided.
2. Appear for the state and the county in all cases and proceedings in the courts of the county to which the state or the county is a party, except cases brought on change of venue from another county, and appear in the appellate courts in all cases in which the county is a party and in all cases transferred on change of venue to another county in which the county or the state is a party.
3. Prosecute all preliminary hearings for charges triable upon indictment.
4. Prosecute misdemeanors when not otherwise engaged in the performance of other official duties.
5. Enforce all forfeited bonds and recognizances and prosecute all proceedings necessary for the recovery of debts, revenues, moneys, fines, penalties, and forfeitures accruing to the state or the county or to a school district or road district in the county, and all suits in the county against public service corporations which are brought in the name of the state.
6. Commence, prosecute, and defend all actions and proceedings in which a county officer, in the officer's official capacity, or the county is interested or a party.
7. Give advice or a written opinion, without compensation, to the board and other county officers and to school and township officers, when requested by an officer, upon any matters in which the state, county, school, or township is interested, or relating to the duty of the officer in any matters in which the state, county, school, or township may have an interest, but the county attorney shall not appear before the board at a hearing in which the state or county is not interested.
8. Attend the grand jury when necessary for the purpose of examining witnesses before it or giving it legal advice. The county attorney shall procure subpoenas or other process for witnesses and prepare all informations and bills of indictment.
9. Give a receipt to all persons from whom the county attorney receives money in an official capacity and file a duplicate receipt with the county auditor.
10. Make reports relating to the duties and the administration of the county attorney's office to the governor when requested by the governor.
11. Co-operate with the auditor of state to secure correction of a financial irregularity as provided in section 11.15.
12. Submit reports as to the condition and operation of the county attorney's office when required by the attorney general as provided in section 13.2, subsection 7.
13. Institute legal proceedings at the request of a unit or organization commander to recover military property from a person who fails to return the property as provided in section 29A.34.
14. Hear and decide objections to a nomination filed with the county election commissioner as provided in section 44.7.
15. Review the report and recommendations of the campaign finance disclosure commission and proceed to institute the recommended actions or advise the commission that prosecution is not merited as provided in section 56.11, subsection 4.
16. Prosecute or assist in the prosecution of actions to remove public officers from office as provided in section 66.11.
17. Institute legal proceedings against persons who violate laws administered by the bureau of labor as provided in section 91.11.
18. Investigate complaints and prosecute violations of child labor laws as provided in section 92.22.
19. Prosecute violations of employment security laws and rules as provided in section 96.17, subsection 2.
20. Assist, at the request of the director of revenue, in the enforcement of cigar and tobacco tax laws as provided in sections 98.52 and 98.49.
22. Attend the hearing, interrogate witnesses, and advise a license-issuing authority relating to the revocation of a license for violation of gambling laws as provided in section 99A.7. The county attorney shall also represent the license-issuing authority in appeal proceedings taken under section 99A.6.
23. Represent the state fire marshal in legal proceedings as provided in section 100.20.
24. Prosecute, at the request of the state conservation director or an officer appointed by the state conservation commission, violations of the state fish and game laws as provided in section 109.35.
25. Assist the division of beer and liquor law enforcement in the enforcement of beer and liquor laws as provided in section 123.14. The county attorney shall also prosecute nuisances, forfeitures of abatement bonds, and foreclosures of the bonds as provided in sections 123.62 and 123.86.
26. At the direction of the board, proceed to collect the costs of the care and treatment of substance abusers as provided in section 125.51.
27. Serve as attorney for the county health care facility administrator in matters relating to the administrator's service as a conservator or guardian for a resident of the health care facility as provided in section 135C.24.
28. Commence civil action to remove or abate a nuisance, or an unsanitary, unhealthful, or objectionable condition complained of by the state department of health as provided in section 135D.17.
29. At the request of the commissioner of public health, commence legal action to enjoin the unlawful use of radiation-emitting equipment as provided in section 136C.5.
§331.756, COUNTY HOME RULE IMPLEMENTATION

30. Prosecute, at the request of the attorney general, violations of the law regulating practice professions as provided in section 147.92.


32. Assist the department of agriculture in the enforcement of the food establishment laws, the Iowa food service sanitation code, and the Iowa hotel sanitation code as provided in sections 170.51, 170A.14 and 170B.18.

33. Institute legal procedures on behalf of the state to prevent violations of the corporate or partnership farming laws as provided in section 172C.3.

34. Prosecute violations of the Iowa dairy industry laws as provided in section 179.11.

35. Prosecute persons who fail to file an annual or special report with the secretary of agriculture under the meat and poultry inspection Act as provided in section 189A.17.

36. Co-operate with the secretary of agriculture in the enforcement of label requirements for food packages as provided in section 191.7.

37. Prosecute violations of the Iowa commercial feed law of 1974 as provided in section 198.13, subsection 3.

38. Co-operate with the secretary of agriculture in the enforcement of the agricultural seed laws as provided in section 199.14.

39. Prosecute violations of the Iowa fertilizer law as provided in section 200.18, subsection 4.

40. Prosecute violations of the Iowa drug and cosmetic Act as requested by the board of pharmacy examiners as provided in section 203A.7.

41. Appear in support of a petition to transfer an inmate of the training school for boys to the men’s reformatory for custodial care as provided in section 218.91.

42. Provide the department of social services with information relating to the background and criminal acts committed by each person sentenced to a state correctional institution from the county as provided in section 218.97.

43. Carry out duties relating to the appointment of a guardian or commitment of a mentally retarded person as provided in section 222.18.

44. Proceed to collect, as requested by the county, the reasonable costs for the care, treatment, training, instruction, and support of a mentally retarded person from parents or other persons who are legally liable for the support of the mentally retarded person as provided in section 222.82.

45. At the direction of a district court judge, investigate the financial condition of a person under commitment proceedings to the state psychiatric hospital or those legally responsible for the person as provided in section 225.13.

46. Appear on behalf of the director of the division of mental health in support of an application to transfer a mentally ill person who becomes incorrigible and dangerous from a state hospital for the mentally ill to the Iowa security medical facility as provided in section 226.30.

47. Carry out duties relating to the hospitalization of persons for mental illness as provided in section 229.12.

48. Carry out duties relating to the collection of the costs for the care, treatment, and support of mentally ill persons as provided in sections 230.25 and 230.27.

49. Carry out duties relating to the care, guidance, and control of juveniles as provided in chapter 232.

50. Prosecute violations of law relating to aid to dependent children, medical assistance, and supplemental assistance as provided in sections 239.20, 249.13 and 249A.14.

51. Commence legal proceedings to enforce the rights of children placed under foster care arrangements as provided in section 242.11.

52. Commence legal proceedings, at the request of the superintendent of the Iowa juvenile home, to recover possession of a child as provided in section 244.12.

53. Furnish, upon request of the governor, a copy of the minutes of evidence and other pertinent facts relating to an application for a pardon, reprieve, commutation, or remission of a fine or forfeiture as provided in section 248.9.

54. Carry out duties relating to the provision of medical and surgical treatment for an indigent person as provided in sections 255.7 and 255.8.

55. Commence legal proceedings to recover school funds as provided in section 302.33.

56. At the request of the state geologist, commence legal proceedings to obtain a copy of the map of a mine or mine extension as provided in section 305.13.

57. Enforce, upon complaint, the performance of duties by officers charged with the responsibilities of controlling or eradicating noxious weeds as provided in section 317.23.

58. Commence legal proceedings to remove billboards and signs which constitute a public nuisance as provided in section 319.11.

59. At the request of the director of transportation, petition the district court to enforce the habitual offender law as provided in section 321.556.

60. Assist, upon request, the transportation regulation board legal counsel or the department of transportation’s general counsel in the prosecution of violations of common carrier laws and regulations as provided in section 327C.30.

61. Enforce the control of vegetation on railroad property by the railroad corporations as provided in section 327F.29.

62. Appoint a member of the civil service commission for deputy sheriffs as provided in section 341A.2 or 341A.3.

63. Represent the civil service commission for deputy sheriffs in civil suits initiated by the commission for the proper enforcement of the civil service law as provided in section 341A.16.

64. Serve as an inspector of jails in the county, inspect each jail at least twice each year and present a report to the district court of the condi-
tion of each jail as provided in sections 356.9* to 356.13*.
*Repealed by 69 GA, ch 59, §3

65. Present to the grand jury at its next session a copy of the report filed by the division of corrections of the department of social services of its inspection of the jails in the county as provided in section 356.43.

66. Represent the township trustees in counties having a population of less than twenty-five thousand except when the interests of the trustees and the county are adverse as provided in section 359.18.

67. Represent the assessor and the board of review in legal proceedings relating to assessments as provided in section 441.41.

68. Represent the state in litigation relating to the inheritance tax if requested by the department of revenue as provided in section 450.1.

69. Institute proceedings to enjoin persons from violating water treatment laws as provided in section 472.2.

70. Conduct legal proceedings relating to the condemnation of private property as provided in section 472.2.

71. Prosecute persons erecting or maintaining an electric transmission line across a railroad track except as authorized by the state commerce commission at the request of the commission as provided in section 472.29.

72. Institute legal proceedings against violations of insurance laws as provided in sections 511.7 and 515.93.

73. Assist, as requested by the attorney general, with the enforcement of the Iowa competition law as provided in section 553.7.

74. Initiate proceedings to enforce provisions relating to the recordation of conveyances and leases of agricultural land as provided in section 558.44.

75. Petition, in the name of the state, against the owner of any land subject to escheat as provided in sections 567.5 and 567.6.

76. Bid on real estate on behalf of the county when necessary to secure the county from loss as provided by section 569.2.

77. Demand payment or security for a debt owed the state as provided in section 641.1.

78. Seek an attachment against the property of a person owing money to the state as provided in section 641.2.

79. Prosecute a complaint to establish paternity and compel support for a child as provided in section 675.19.

80. Give to an accused person a copy of each report of the findings of the criminalistics laboratory in the investigation of an indictable criminal charge against the accused as provided in section 691.4.

81. Notify state and local governmental agencies issuing licenses or permits, of a person’s conviction of obscenity laws relating to minors as provided in section 728.8.

82. In the case of appeal from the district court, furnish the attorney general with a copy of the notice of appeal and pertinent material from the district court proceedings as provided in section 814.8.

83. Certify fees and mileage payable to witnesses subpoenaed by the county attorney before the district court as provided in section 815.3.

84. Carry out duties relating to extradition of fugitive defendants as provided in chapter 818.

85. Advise the director of the judicial district department of correctional services of the facts and circumstances surrounding the crime committed and the record and history of the defendant granted probation as provided in section 907.8.

86. Bring an action in the nature of quo warranto as provided in rule of civil procedure 300.

87. Perform other duties required by state law.

331.757 Temporary and full-time assistants.
1. The county attorney may employ, with the approval of a judge of the district court, a temporary assistant to assist in the trial of a person charged with a felony. The temporary assistant shall be paid a reasonable compensation for his or her services as determined by the board upon certification of the services rendered, by the district judge before whom the defendant was tried. The compensation paid to the temporary assistant shall be paid from the court expense fund of the county.

2. The county attorney may appoint, with the approval of the board, an assistant county attorney to serve as a full-time prosecutor. A full-time prosecutor shall refrain from the private practice of law. The county attorney shall determine the compensation paid to a full-time prosecutor within the budget set for the county attorney’s office by the board. The annual salary of an assistant county attorney shall not exceed eighty-five percent of the maximum annual salary of a full-time county attorney.

331.758 General powers. The county attorney may:
1. Administer oaths and take affirmations as provided in section 78.2.

2. Appoint and remove deputies, clerks and assistants subject to the requirements of sections 331.757 and 331.903.

331.759 Appointment of private legal counsel. At any stage of legal proceedings in which a county attorney is authorized to represent a county officer acting in the officer’s official capacity, the county attorney may apply to the court for permission to withdraw from representation of the officer for cause. If the court allows the county attorney to withdraw, it shall appoint an attorney to represent the county officer. The costs of representing a county officer acting in the officer’s official capacity shall be paid from the court expense fund or the general fund of the county.
§331.775, COUNTY HOME RULE IMPLEMENTATION

PUBLIC DEFENDER

331.775 Definitions. As used in this subdivision of part 6, unless the context otherwise requires:
1. "Attorney" means a lawyer appointed by a court to represent an incompetent or indigent person.
2. "Client" means an incompetent or indigent person represented by a court-appointed lawyer or public defender.
3. "Financial statement" means a full disclosure of all assets, liabilities, current income, dependents, and other information the court or public defender requires to determine if the client qualifies for legal assistance at public expense.
4. "Indigent person" means a person who is unable to retain legal counsel without prejudicing the person's financial ability to provide economic necessities for the person or the person's dependent family.

Referred to in R. Cr. P. 28(1)

331.776 Office of public defender.
1. The board, by resolution, may establish or abolish the office of public defender. Two or more counties within the same judicial district, by agreement executed under chapter 28E, may establish an office of public defender to serve the counties.
2. The public defender shall be an attorney admitted to the practice of law before the Iowa supreme court. When a vacancy exists in the office of public defender, the district court judges of the judicial district containing the county in which the public defender is to serve, sitting en banc, shall nominate two attorneys qualified to serve as public defenders and certify their names to the board of each county in which the public defender is to serve. Within thirty days after the certification, the supervisors shall appoint one of the nominees by majority vote of each board.
3. The term of office of the public defender is six years.
4. The board shall determine the compensation of the public defender.
5. The board shall provide office space, furniture, equipment, and supplies for the use of the public defender suitable for the business of the office, but an allowance may be provided in lieu of facilities. Each item is a charge against the county in which the defender's services are provided. If the public defender serves more than one county, expenses that are properly allocable to the business of more than one of the counties shall be prorated among the counties concerned.
6. The board may require a public defender or assistant public defender to devote full time to the discharge of the duties of office and not engage in the private practice of law. A public defender or assistant public defender may be a member of a law partnership or a professional corporation on leave of absence.
7. A public defender or assistant public defender shall not refer any legal matter or litigation to a particular lawyer or recommend or suggest to another person the employment of a particular lawyer to counsel, conduct, defend, or prosecute a legal matter if the county is or is likely to be a party to the litigation or have a substantial interest in the legal matter, or receive any fee or compensation for the referral, recommendation, or suggestion. However, upon request, the public defender or assistant public defender may recommend a lawyer to a court, governmental agency, or legal aid society.
8. The compensation and expenses of the office of public defender may be paid from the court expense fund.

Sections 331.773 to 331.778 do not affect the term of office of a public defender serving an unexpired term of office on July 1, 1981. A public defender serving an unexpired term on July 1, 1981, may continue to serve the remainder of the unexpired term. If a vacancy occurs, a successor shall be appointed as provided in section 331.775.

331.777 Powers and duties of a public defender. The public defender:
1. Shall represent without fee each indigent person who is under arrest or charged with a crime if the indigent person requests it or the court orders it. The public defender shall counsel and defend a client at every stage of the criminal proceedings and prosecute before or after conviction any appeals or other remedies which the public defender considers to be in the interest of justice.
2. Shall make the determination of indigence within criteria established by the board before the initial arraignment or other initial court appearance. At or after initial arraignment or other initial court appearance, the determination of indigence shall be made by the court. The public defender shall require an indigent person requesting legal assistance to complete a detailed financial statement which shall be filed in the indigent person's court file and retained as a permanent part of the file.
3. Shall make an annual report to the judges of the district court sitting in any county in which the public defender serves, the attorney general, and the board of any county in which the public defender serves. The report shall include all cases handled by the public defender during the preceding year.
4. May appoint the number of assistant public defenders, clerks, investigators, stenographers, and other employees as approved by the board. An assistant public defender must be an attorney licensed to practice before the Iowa supreme court. The appointment shall be made in the manner prescribed by the board which shall determine the compensation of the appointees.

Referred to in R. Cr. P. 28(3)

331.778 Court-appointed attorneys.
1. The court, for cause and upon application of an indigent person or the public defender or on its own motion, may appoint an attorney, other than the public defender, to represent an indigent person at any stage of legal proceedings or on appeal. The appointed attorney shall be compensated as provided in section 815.7.
2. Before an attorney is appointed under section 68.8 or 222.22, chapter 232, rule of criminal procedure 8, or to represent a person charged.
COUNTY HOME RULE IMPLEMENTATION, §331.802

331.802 Deaths—reported and investigated.
1. A person's death which affects the public interest as specified in subsection 3 shall be reported to the county medical examiner or the state medical examiner by the physician in attendance, any law enforcement officer having knowledge of the death, the embalmer, or any other person present. The appropriate medical examiner shall notify the city or state law enforcement agency or sheriff and take charge of the body.

2. If a person's death affects the public interest, the county medical examiner shall conduct a preliminary investigation of the cause and manner of death, prepare a written report of the findings, promptly submit the full report to the state medical examiner on forms prescribed for that purpose, and submit a copy of the report to the county attorney. For each preliminary investigation and the preparation and submission of the required reports, the county medical examiner shall receive a fee determined by the board plus the examiner's actual expenses. The fee and expenses shall be paid by the county for which the service is provided. The fee and expenses of the county medical examiner who performs an autopsy or conducts an investigation of a person who dies after being brought into this state for emergency medical treatment by or at the direction of an out-of-state law enforcement officer or public authority shall be paid by the state. A claim for payment shall be filed with the state department of health.

3. A death affecting the public interest includes, but is not limited to, any of the following:
   a. Violent death, including homicidal, suicidal, or accidental death.
   b. Death caused by thermal, chemical, electrical, or radiation injury.
   c. Death caused by criminal abortion including self-induced, or by sexual abuse.
   d. Death related to disease thought to be virulent or contagious which may constitute a public hazard.
   e. Death that has occurred unexpectedly or from an unexplained cause.
   f. Death of a person confined in a prison, jail, or correctional institution.
   g. Death of a person if a physician was not in attendance within thirty-six hours preceding death, excluding prediagnosed terminal or bedfast cases for which the time period is extended to twenty days.
   h. Death of a person if the body is not claimed by a relative or friend.
   i. Death of a person if the identity of the deceased is unknown.
   j. Death of a child under the age of two years if death results from an unknown cause or if the circumstances surrounding the death indicate that sudden infant death syndrome may be the cause of death.

4. The county medical examiner shall conduct the investigation in the manner required by the state medical examiner and shall determine

with a crime in this state, the court shall require the client or the client's parent, guardian, or custodian to complete under oath a detailed financial statement. If a client is granted assistance at public expense, the financial statement shall be filed in the client's court file and retained as a permanent part of the file.

3. If a court finds that a person desires legal assistance and is financially able to secure legal counsel but refuses to employ an attorney, the court shall appoint an attorney to represent the person at public expense. The attorney fee paid by the state or the county shall be taxed as part of the court costs against the person receiving the legal assistance and the state or the county shall be reimbursed for the fee when the court costs are paid.

4. A person who submits to a court or a public defender a false financial statement for the purpose of obtaining legal assistance at public expense is guilty of a fraudulent practice.

331.779 to 331.800 Reserved.

PART 7
COUNTY MEDICAL EXAMINER
331.801 County medical examiner—appointment, qualifications and assistants.
1. A county medical examiner shall be appointed by the board for a two-year term. The term of office shall commence on the first day in January which is not a Sunday or holiday and continue for two years or until a successor is appointed and qualifies as provided in this section. A vacancy shall be filled by the board for the unexpired term.

2. To serve as a county medical examiner a person shall be licensed in this state as a doctor of medicine and surgery, a doctor of osteopathic medicine and surgery, or an osteopathic physician. The medical examiner shall be appointed by the board from lists of two or more names submitted by the medical society and the osteopathic society of the county in which the candidate resides. If names are not submitted by either society, the board may appoint any licensed physician, osteopathic physician and surgeon, or osteopathic physician of the county. If a qualified physician of the county will not serve, the board may appoint a physician from another county. If a county medical examiner is unable to serve in a particular case or for a period of time, the medical examiner shall promptly notify the chairperson of the board who shall designate some other qualified physician to serve temporarily.

3. The board may provide laboratory facilities, deputy medical examiners, and other professional, technical and clerical assistance as required by the county medical examiner in the performance of official duties. However, the requirements shall be subject to prior approval by the state medical examiner.

Sections 331.801 to 331.805 do not affect the term of office of a county medical examiner serving an unexpired term on July 1, 1981. A county medical examiner may continue to serve until the term to which the examiner was appointed expires and a successor is appointed and qualifies as provided in section 331.801; 690A, ch 117, ¶ 805.
whether the public interest requires an autopsy or other special investigation. However, if the death occurred in the manner specified in subsection 3, paragraph "f", the county medical examiner shall order an autopsy, the expense of which shall be reimbursed by the state department of health. In determining the need for an autopsy, the county medical examiner may consider the request for an autopsy from a public official or private person, but the state medical examiner or the county attorney of the county where the death occurred may require an autopsy.

5. a. A person making an autopsy shall promptly file a complete record of the findings in the office of the state medical examiner and the county attorney of the county where death occurred and the county attorney of the county where any injury contributing to or causing the death was sustained.

b. A summary of the findings resulting from an autopsy of a child under the age of two years whose death occurred in the manner specified in subsection 3, paragraph "f", shall be transmitted immediately by the physician who performed the autopsy to the county medical examiner. The report shall be forwarded to the parent, guardian, or custodian of the child by the county medical examiner or a designee of the county medical examiner. A copy of the autopsy report filed with the county attorney shall be available to the parents, guardian, or custodian upon request.

6. The report of an investigation made by the state medical examiner or a county medical examiner and the record and report of an autopsy made under this section or chapter 691, shall be received as evidence in any court or other proceedings, except that statements by witnesses or other persons and conclusions on extraneous matters included in the report are not admissible. The person preparing a report or record given in evidence may be subpoenaed as a witness in any civil or criminal case by any party to the cause. A copy of a record, photograph, laboratory finding, or record in the office of the state medical examiner or any medical examiner, when attested to by the state medical examiner or a staff member or the medical examiner in whose office the record, photograph, or finding is filed, shall be received as evidence in any court or other proceedings for any purpose for which the original could be received without proof of the official character of the person whose name is signed to it.

7. In case of a sudden, violent, or suspicious death after which the body is buried without an investigation or autopsy, the county medical examiner, upon being advised of the facts, shall notify the county attorney. The county attorney shall apply for a court order requiring the body to be exhumed in accordance with chapter 144. Upon receipt of the court order, an autopsy shall be performed by a medical examiner or by a pathologist designated by the medical examiner and the facts disclosed by the autopsy shall be communicated to the court ordering the disinterment for appropriate action.

8. Where donation of the remains of the deceased to a medical school or similar institution equipped with facilities to perform autopsies is provided by will or directed by the spouse, parents or children of full age, of the deceased, any autopsy under this section shall be performed at the direction of the school or institution, and in such a manner as to further the purpose of the donation, while serving the public interest.

331.803 Examination certificate—fee. Upon application and payment of a fee determined by the board, the county medical examiner shall provide an examination certificate to the person requesting it and file a copy of the certificate in the medical examiner’s office. The certificate is not required in the case of a stillborn infant if a physician was present at the stillbirth and the cause of the stillbirth, as certified by the attending physician as provided in chapter 144, does not require an investigation by a medical examiner.

331.804 Disposition of body and other property.

1. After an investigation has been completed, including an autopsy if one is made, the body shall be delivered to a relative or friend of the deceased person for burial or other appropriate disposition. A medical examiner shall not use influence in favor of a particular funeral director. If no one claims a body, it shall be disposed of as provided in chapter 142.

2. If no one is entitled by law to the property or money found on a deceased person, the property shall be deposited with the clerk of the district court who shall dispose of it as provided by law.

331.805 Prohibited actions—penalties.

1. When a death occurs in the manner specified in section 331.802, subsection 3, the body shall not be disturbed or removed from the position in which it is found without authorization from the county medical examiner or the state medical examiner except for the purpose of preserving the body from loss or destruction or permitting the passage of traffic on a highway, railroad or airport, or unless the failure to immediately remove the body might endanger life, safety, or health. A person who moves, disturbs, or conceals a body in violation of this subsection or chapter 691 is guilty of a simple misdemeanor.

2. It is unlawful to embalm a body when the embalmers have reason to believe death occurred in a manner specified in section 331.802, subsection 3, when there is evidence sufficient to arouse suspicion of crime in connection with the cause of death of the deceased, or where it is the duty of a medical examiner to view the body and investigate the death of the deceased person, until the permission of a county medical examiner has been obtained. When feasible, the body shall be released to the funeral director for embalming within twenty-four hours of death.

3. It is unlawful to cremate, bury, or send out of the state the body of a deceased person when
death occurred in a manner specified in section 331.802, subsection 3, until a medical examiner certifies in writing that the examiner has viewed the body, has made personal inquiry into the cause and manner of death, and all necessary autopsy or postmortem examinations have been completed. However, the body of a deceased person may be sent out of state for the purpose of an autopsy or postmortem examination if the county medical examiner certifies in writing that the out-of-state autopsy or postmortem examination is necessary or, in the case of a death which is not of public interest as specified in section 331.802, subsection 3, if the attending physician certifies to the county medical examiner that the performance of the autopsy out of state is proper.

4. A person who violates a provision of subsection 2 or 3 is guilty of a simple misdemeanor.

331.806 to 331.900 Resolved.

PART 8

MISCELLANEOUS PROVISIONS

331.901 General duties of county officers.

1. Except as otherwise provided by state law, a county officer shall furnish to the governor or either house of the general assembly, upon their request, any information which the officer possesses.

2. A county officer shall not appear as an agent, attorney, or solicitor for another person in a matter pending before the board.

3. If a county officer who is required to report the collection of fees to the board neglects or refuses to make the report, the board shall employ an expert accountant to examine the books, papers, and accounts of the delinquent officer and to make the required report. The expense of employing the expert accountant shall be charged to the delinquent officer and may be collected upon the official bond of the officer.

4. A county officer, deputy officer, or employee shall not take, purchase, receive in payment, or exchange a warrant, scrip, or other evidence of the county's indebtedness or demand against the county for an amount less than the amount expressed on the face of the warrant, scrip, or other evidence of indebtedness or demand, plus the accrued interest.

5. A county or township officer or employee shall not appropriate, give, or loan public funds to or in favor of an institution, school, association, or object which is under ecclesiastical or sectarian management or control.

6. A county officer or employee shall not allow a claim, issue a warrant, or execute a contract which will result, during a fiscal year, in an expenditure from a county fund in excess of an amount equal to the collectible revenues in the fund for that fiscal year plus any unexpended balance in that fund from a previous year. A county officer or employee allowing a claim, issuing a warrant, or executing a contract in violation of the requirements of this subsection is personally liable for the payment of the claim or warrant or the performance of the contract. However, this subsection does not apply to:

a. Expenditures for buildings destroyed by fire or flood or other extraordinary casualty.

b. Expenses incurred in the operation of the courts.

c. Expenditures for bridges which are made necessary by the construction of a public drainage improvement.

d. Expenditures for the benefit of a person entitled to receive assistance from public funds.

e. Expenditures authorized by vote of the electorate.

f. Contracts executed on the basis of the budget submitted as provided in section 309.93.

g. Expenditures authorized by supervisors acting in the capacity of trustees or directors of a drainage district or other special district.

Within the restrictions of this subsection and after consultation with the county auditor, the board of supervisors, and the official charged with the administration of the fund in question, the county treasurer may honor warrants drawn upon a county fund at any time during the fiscal year rather than proceeding under chapter 74, regardless of the current availability of a cash balance in the fund on which the warrant is drawn, if there are sufficient funds available in the total cash balance of all county funds.

7. All reports and forms required to be submitted by a county officer to a state officer or agency shall be submitted on standardized forms furnished by the state officer or agency. The state officers and agencies which receive reports and forms from county officers shall consult with the state comptroller and the office for planning and programming, shall devise standardized reports and forms which will permit computer processing of the information submitted, and shall distribute the standardized reports and forms to the county officers.

8. A county officer, deputy officer, or employee who violates subsection 4 or 5 is guilty of a simple misdemeanor.

331.902 Collection and disposition of fees.

1. Unless otherwise specifically provided by statute, the fees and other charges collected by the auditor, treasurer, recorder, sheriff, clerk, or their respective deputies or employees belong to the county.

2. Each elective officer specified in subsection 1 shall keep a fee book as a part of the permanent county records of the office. The book shall be ruled in appropriate columns for the date, kind of service, for whom rendered, and the amount of fee or charge collected and, when the fee is for registering an instrument, the names of the parties to the instrument. The required information shall be recorded in the fee book when the service is rendered.

3. Each elective officer specified in subsection 1 shall make an itemized, verified, quarterly report to the board showing the fees collected during the preceding quarter. The officer shall pay
quarterly to the county treasury the fees and charges collected during the preceding quarter, receive duplicate receipts for the payment, and file one of the receipts in the office of the auditor. The officer shall note in the officer's fee book the date and amount of each payment into the county treasury.

331.903 Appointment of deputies, assistants and clerks.  
1. The auditor, treasurer, recorder, sheriff, county attorney, and clerk may appoint, with approval of the board, one or more deputies, assistants, or clerks who do not hold another county office and for whose acts the principal officer shall be responsible. The number of deputies, assistants, and clerks for each office shall be determined by the board and the number and approval of each appointment shall be adopted by a resolution recorded in the minutes of the board.
2. When an appointment has been approved by the board, the principal officer making the appointment shall issue a written certificate of appointment which shall be filed and kept in the office of the auditor. A certificate of appointment may be revoked in writing by the principal officer making the appointment, which revocation shall also be filed and kept in the office of the auditor.
3. Each deputy officer shall give bond in an amount determined by the officer who has the authority to approve the bond of the deputy's principal officer, with sureties to be approved by that officer. Upon approval, the bond shall be filed and kept in the office of the auditor. Each deputy officer shall take the same oath as the deputy's principal officer which shall be endorsed on the certificate of appointment. The bond of a deputy sheriff shall be either a bond or liability policy as required by the sheriff with the approval of the board.
4. Each deputy officer, assistant and clerk shall perform the duties assigned by the principal officer making the appointment. During the absence or disability of the principal officer, the first deputy shall perform the duties of the principal officer.
5. The auditor may also appoint temporary assistants as provided in section 331.503 and the county attorney may appoint temporary assistants or a full-time prosecutor as provided in section 331.757.

331.904 Salaries of deputies, assistants and clerks.  
1. The annual salary of the first and second deputy officer of the office of auditor, treasurer, recorder, and clerk and the deputy in charge of the motor vehicle registration and title division shall each be an amount not to exceed eighty percent of the annual salary of the deputy's principal officer as determined by the principal officer. In offices where more than two deputies are required, each additional deputy shall be paid an amount not to exceed seventy-five percent of the principal officer's salary. The amount of the annual salary of each deputy shall be certified by the principal officer to the board and, if a deputy's salary does not exceed the limitations specified in this subsection, the board shall certify the salary to the auditor. The board shall not certify a deputy's salary which exceeds the limitations of this subsection.
2. Each deputy sheriff shall receive an annual base salary as determined by the board. Upon certification by the sheriff, the board shall review, and may modify, the annual base salary of each deputy before certifying it to the auditor. The annual base salary of a first or second deputy sheriff shall not exceed eighty-five percent of the annual base salary of the sheriff. The annual base salary of any other deputy sheriff shall not exceed the annual base salary of the first or second deputy sheriff except that in counties over two hundred fifty thousand population, the annual base salary of any additional deputies shall not exceed seventy-five percent of the annual base salary of the sheriff. The total annual compensation including the annual base salary, overtime pay, longevity pay, shift differential pay, or other forms of supplemental pay and fringe benefits received by a deputy sheriff shall be less than the total annual compensation including fringe benefits received by the sheriff. As used in this subsection, "base salary" means the basic compensation excluding overtime pay, longevity pay, shift differential pay, or other supplemental pay and fringe benefits.
3. The annual salary of each assistant county attorney shall be determined by the county attorney within the budget set for the county attorney's office by the board. The salary of an assistant county attorney shall not exceed eighty-five percent of the maximum salary of a full-time county attorney. The county attorney shall inform the board of the full-time or part-time status of each assistant county attorney. In the case of a part-time assistant county attorney, the county attorney shall inform the board of the approximate number of hours per week the assistant county attorney shall devote to official duties.
4. The board shall determine the compensation of extra help and clerks appointed by the principal county officers.
5. The deputy officers, assistants, clerks, and other employees of the county are also entitled to reimbursement for actual and necessary expenses incurred in the performance of their official duties.
6. The salaries and expenses of the deputy officers, assistants, clerks, and other employees of the county shall be paid from the general fund of the county unless otherwise provided by law. The deputy clerks of the district court and other employees of the clerk's office may be paid from the court expense fund.

331.905 County compensation board.  
1. There is created in each county a county compensation board which shall be composed of five members who are residents of the county. The members of the county compensation board shall be selected as follows:
a. One member shall be a mayor or member of the city council of an incorporated city located within the county selected by a convention of the representatives of all incorporated cities located within the county. Each city shall be represented at the convention by the mayor or a member of the city council selected by the mayor and the members of the city council.
b. One member shall be a member of a board of directors of a school district located within the county selected by a convention of the representatives of the boards of directors of all school districts located within the county. Each board of directors of a school district shall select a representative to the convention from among its membership.
c. One member shall be an elector of the county representing the general public selected by the supervisors.
d. One member shall be a person representing the general public selected by a convention of the representatives of the boards of directors of the school districts located within the county.
e. One member shall be a person representing the general public selected by a convention of the representatives of the incorporated cities located within the county.

2. A member of the county compensation board selected to represent the general public pursuant to subsection 1, paragraphs "c", "d" and "e", shall not be an employee or officer of the state government, or a political subdivision of the state, or related within the third degree of consanguinity to a state or local governmental employee or officer.

3. The members of the county compensation board shall be appointed to four-year, staggered terms of office. A term shall be effective on the first of July of the year of appointment and a vacancy shall be filled for the unexpired term in the same manner as the original appointment. In addition to the circumstances which constitute a vacancy under section 69.2, a vacancy exists on the county compensation board if a member of the board who is also an elective public officer ceases to hold the elective office under which the officer originally qualified for membership or if a member of the board who is selected under subsection 1, paragraphs "c", "d" or "e", becomes an employee or officer of a state government or a political subdivision of a state or is related within the third degree of consanguinity to a state or local governmental employee or officer.

4. The members of the county compensation board shall receive no compensation, but they shall be reimbursed for their actual and necessary expenses incurred in the performance of their official duties.

5. The county compensation board shall elect a chairperson and vice chairperson annually from among its membership. The county compensation board shall meet at the call of the chairperson or upon written request of a majority of its membership. The concurrence of a majority of the members of the county compensation board shall determine any matter relating to its duties.

6. The board of supervisors shall provide the necessary office facilities and the technical and clerical assistance requested by the county compensation board to carry out its duties.

7. The expenses of the county compensation board members, the salaries and expenses of any technical and clerical assistance, and the cost of providing any facilities shall be paid from the general fund of the county.

Sections 331.905 to 331.907 do not affect the term of office of any member of a county compensation board serving an unexpired term of office on July 1, 1981. The members of a county compensation board serving an unexpired term on July 1, 1981, may continue to serve until their terms expire on June 30, 1983. Notwithstanding section 331.905, subsection 3, which provides for four-year terms of office, the members of the county compensation board appointed to represent cities and school districts as provided in section 331.905, subsection 1, paragraphs "a" and "b", for terms beginning on July 1, 1993, shall be appointed to a two-year term which expires on June 30, 1995. Thereafter, the members appointed under section 331.905, subsection 1, paragraphs "a" and "b", shall be appointed to four-year terms of office. All other members of the county compensation board shall be appointed to four-year terms of office commencing July 1, 1983, 1981A, ch 117, § 907.

331.906 Conventions—membership selection.

1. The auditor shall convene the conventions of the representatives of the cities and the boards of directors of the school districts during the month of June of each odd-numbered year, by written notice stating the date, time, and location of each convention meeting to each person eligible to attend the convention. When a vacancy exists which must be filled by a convention, the auditor shall convene a special meeting of the convention within thirty days after the auditor becomes aware of the vacancy.

2. If the boundaries of a school district or a city extend into more than one county, a representative of the board of directors of the school district or the city shall be a member of the convention of the boards of directors or the cities in the county of the representative's residence only.

3. Each convention of the representatives of the boards of directors or the cities shall organize by electing a chairperson and other officers as necessary from among its membership. Each member of the county compensation board to be selected by the convention shall be elected by a majority vote of the members of the convention.

4. The members of the convention shall receive compensation and reimbursement for expenses incurred in the performance of their duties by the school district or the city which the member represents if the compensation or reimbursement is otherwise authorized by law.

331.907 Compensation schedule—preparation and adoption.

1. The annual compensation of the auditor, treasurer, recorder, clerk, sheriff, county attorney, and supervisors shall be determined as provided in this section. The county compensation board annually shall review the compensation paid to comparable officers in other counties of this state, other states, private enterprise, and the federal government. The county compensation board shall prepare a recommended compensation schedule for the elective county officers.
Following completion of the compensation schedule, the county compensation board shall publish the compensation schedule in a newspaper having general circulation throughout the county. The publication shall also include a public notice of the date and location of a hearing to be held by the county compensation board not less than one week nor more than three weeks from the date of notice. Upon completion of the public hearing, the county compensation board shall prepare a final compensation schedule recommendation.

2. Annually during the month of December, the county compensation board shall transmit its recommended compensation schedule to the board of supervisors. The board of supervisors shall review the recommended compensation schedule and determine the final compensation schedule for the elected county officers which shall not exceed the recommended compensation schedule. In determining the final compensation schedule if the board of supervisors wishes to reduce the amount of the recommended compensation schedule, the annual salary or compensation of each elected county officer shall be reduced an equal percentage. A copy of the final compensation schedule adopted by the board of supervisors shall be filed with the county budget at the office of the state comptroller. The final compensation schedule takes effect on July 1 following its adoption by the board of supervisors.

3. The elected county officers are also entitled to receive their actual and necessary expenses incurred in performance of official duties of their respective offices.

4. In counties having two courthouses, a principal elected county officer and the principal officer's first deputy or assistant may agree in writing to a division of their annual salaries. The division shall not allow for payment to the elected officer and the first deputy or assistant which is greater than the sum of the two salaries otherwise authorized by law. Upon certification to the board by the elected officer involved, the board shall certify to the auditor the annual salaries certified by the elected officer.

5. The salaries and expenses of elected county officers shall be paid from the general fund of the county unless otherwise provided by law. The salary and expenses of the clerk of the district court may be paid from the court expense fund.
CHAPTER 11
AUDITOR OF STATE

AUDIT OF COUNTIES, CITIES AND SCHOOL DISTRICTS

11.6 Examination of counties—exception for hospitals. The financial condition and trans­actions of all counties shall be examined once each year by the auditor of state. Provided how­ever that, in lieu of an examination by state ac­countants the local governing body of county hos­pitals organized under chapters 347 and 347A and memorial hospitals organized under chapter 37, in case it elects to do so, may contract with or em­ploy certified or registered public accountants, certified and registered in the state of Iowa, and pay for the same from the proper public funds; in the same manner and under the same conditions as provided in sections 11.18 and 11.19 for cities and school districts. The report of such examina­tion of a county or county memorial hospital filed by the accountant employed with the auditor of state, as required by section 11.19, shall be in the form prescribed by the auditor of state.

The auditor of state shall, at the time of the au­dit of each county, inquire into the payment of salaries of county officers with special attention to uniformity of application of statutes. If he finds any irregularity he shall forthwith report the same to the county attorney and the attorney general of the state for appropriate action.

The Iowa state association of counties shall keep accounts as required by the auditor of state. The auditor of state shall audit the accounts annu­ally and publish the results in the auditor of state's biennial report. The association shall an­nually publish an accounting of all moneys ex­pended for expenses incurred by and salaries paid to legislative representatives and lobbyist of the association. [69GA, ch 117, §1000]

CHAPTER 18
GENERAL SERVICES DEPARTMENT

18.94 Repealed by 69GA, ch 117, §1097; see §331.424(3) "b".

CHAPTER 23
PUBLIC CONTRACTS AND BONDS

23.1 Terms defined. “Public improvement” as used in this chapter means a building or other construction work to be paid for in whole or in part by the use of funds of any municipality.

“Municipality” as used in this chapter means township, school corporation, state fair board, state board of regents, and state department of social services.

“Appeal board” as used in this chapter means the “state appeal board”, composed of the auditor of state, treasurer of state, and state comptroller. [69GA, ch 117, §1001]

23.2 Notice of hearing. Before any munici­pality shall enter into any contract for any public improvement to cost twenty-five thousand dol­lars or more, the governing body proposing to make the contract shall adopt proposed plans and specifications and proposed form of contract, fix a time and place for hearing at the municipality affected or other nearby convenient place, and give notice by publication in at least one newspa­per of general circulation in the municipality at least ten days before the hearing. [69GA, ch 28, §1]

23.18 Bids required—procedure. When the estimated total cost of construction, erection, demolition, alteration or repair of any public im­provement exceeds twenty-five thousand dollars, the municipality shall advertise for bids on the proposed improvement by two publications in a newspaper published in the county in which the work is to be done, the first of which shall be not less than fifteen days prior to the date set for re­ceiving bids, and shall let the work to the lowest responsible bidder submitting a sealed proposal. However, if in the judgment of the municipality bids received are not acceptable, all bids may be rejected and new bids requested. All bids must be accompanied, in a separate envelope, by a deposit of money or certified check in an amount to be named in the advertisement for bids as security that the bidder will enter into a contract for the doing of the work. The municipality shall fix the bid security in an amount equal to at least five percent, but not more than ten percent of the es­timated total cost of the work. The checks or de­posits of money of the unsuccessful bidders shall be returned as soon as the successful bidder is de­termined, and the check or deposit of money of the successful bidder shall be returned upon exe­cution of the contract documents. This section shall not apply to the construction, erection, dem­olition, alteration or repair of any public im­provement when the contracting procedure for the doing of the work is provided for in another provision of law. [69GA, ch 28, §2]

See §23.1
CHAPTER 24
LOCAL BUDGET LAW

24.14 Tax limited. No greater tax than that so entered upon the record shall be levied or collected for the municipality proposing the tax for the purpose or purposes indicated; and thereafter no greater expenditure of public money shall be made for any specific purpose than the amount estimated and appropriated therefor, except as provided in sections 24.6, 24.15 and section 331.901, subsection 6, paragraph "b". All budgets set up in accordance with the statutes shall take such funds, and allocations made by sections 123.53, 324.79 and 405.1, into account, and all such funds, regardless of their source, shall be considered in preparing the budget, all as is provided in this chapter. [69GA, ch 117, §1200]

24.22 Transfer of active funds—poor fund. Upon the approval of the state board, it is lawful to make temporary or permanent transfers of money from one fund of the municipality to another fund thereof. However, funds collected and received for the construction and maintenance of secondary roads shall not be transferred for any purpose. The certifying board or levying board shall provide that money temporarily transferred shall be returned to the fund from which it was transferred within the time and upon the conditions the state board determines, provided that it is not necessary to return to the emergency fund, or to any other fund no longer required, any money transferred therefrom to any other fund. No transfer shall be made to a poor fund unless there is a shortage in the fund after the maximum permissible levy has been made for the fund. [69GA, ch 117, §1092]

See also §331.424(3)"d"

24.37 Repealed by 69GA, ch 117, §1097; see §331.402(2) "c", §331.421, §331.422.

24.38 Repealed by 69GA, ch 117, §1097.

CHAPTER 28E
JOINT EXERCISE OF GOVERNMENTAL POWERS

28E.29 Amana—additional law enforcement. If a tract of land is owned by a corporation organized under chapter 491 with assets of the value of one million dollars or more which has one or more platted villages located within the territorial limits of the tract of land, all of the territory within the plats of the villages with their additions or subdivisions, for the purposes of this section, is deemed to be one incorporated city. The corporation may assess and collect funds from its property owners for the purpose of obtaining additional law enforcement services from the county sheriff. The corporation may contract under this chapter with the county sheriff for additional law enforcement services. [69GA, ch 117, §1201]

CHAPTER 28F
JOINT FINANCING OF PUBLIC WORKS AND FACILITIES

28F.1 Scope of chapter. This chapter is intended to provide a means for the joint financing by public agencies of works or facilities useful and necessary for the collection, treatment, purification and disposal in a sanitary manner of liquid and solid waste, sewage, and industrial waste, also electric power facilities constructed within the state of Iowa, water supply systems, swimming pools or golf courses. The provisions of this chapter apply to the acquisition, construction, reconstruction, ownership, operation, repair, extension or improvement of such works or facilities, by a separate administrative or legal entity created pursuant to chapter 28E. When the legal entity created under this chapter is comprised solely of cities, counties, and sanitary districts established under chapter 358, or any combination thereof or any combination of the foregoing with other public agencies, the entity shall be both a corporation and a political subdivision with the name under which it was organized. The legal entity may sue and be sued, contract, acquire and hold real and personal property necessary for corporate purposes, adopt a corporate seal and alter the same at pleasure, and execute all the powers conferred in this chapter.

A city shall not join an entity created under this chapter for the purpose of financing electric power facilities unless that city owned and operated a municipal electric utility as of July 1, 1981. Power supplied by a municipal power agency may not be furnished to a municipal utility not existing as of July 1, 1981.

After July 1, 1981, a city shall not join an entity created under this chapter or any separate administrative or legal entity created pursuant to chapter 28E for the purpose of utilizing the provisions of this chapter for financing electric power facilities until the proposal for the city to join such an entity has been submitted to and approved by the voters of the city.

The proposal shall be submitted at any city election by the council on its own motion. If a majority of those voting in the city does not approve the proposal, the same or a similar proposal may be submitted to the voters no sooner than one year from the date of the election at which the proposal was defeated. [69GA, ch 31, §1]

28F.2 Definitions. The terms "public agency", "state", and "private agency" shall have the meanings prescribed by section 28F.2. The term
"project" or "projects" shall mean any works or facilities referred to in section 28F.1 and shall include all property real and personal, pertinent thereto or connected with such project or projects, and the existing works or facilities, if any, to which such project or projects are an extension, addition, betterment or improvement. "Electric power agency" means an entity financing or acquiring electric power facilities pursuant to this chapter or chapter 28E. [69GA, ch 31, §7]

28F.7 Construction and operation of project. An entity shall operate, maintain and preserve a project in good repair and working order, and shall construct and operate the project in an efficient and economical manner, provided that the entity may lease or rent a project or any part of a project, or otherwise provide for the construction and operation of a project or any part of a project in the manner and upon the terms as the governing body of the entity directs.

The electric light and power plant and system of any public agency participating in and receiving wholesale power from electric power facilities owned, operated, or financed pursuant to this chapter shall meet the standards of the national electric safety code of 1968, as amended to and including January 1, 1981, of the national fire protection association. [69GA, ch 31, §2]

28F.8 Details of revenue bonds. Revenue bonds issued pursuant to this chapter shall bear interest at rates not exceeding those permitted by chapter 74A for revenue bonds issued by a city, may be in one or more series, may bear dates, may mature at times not exceeding forty years from their respective dates, may be payable in a medium of payment, at places within the state, may carry registration privileges, may be subject to terms of prior redemption, with or without premium, may be executed in the manner, may contain terms, covenants and conditions, may be sold at public or private sale in the manner and upon the terms provided by the entity or may be exchanged for outstanding interim notes, and may be in a form otherwise, as the resolution or subsequent resolutions provide. [69GA, ch 31, §3]

28F.9 Issuance of interim notes. The entity may borrow money for the purposes for which bonds may be issued, in anticipation of the receipt of the proceeds of the sale of bonds. Notes shall be issued for moneys borrowed under this section, and the notes may be renewed. The notes shall be authorized by resolution of the governing body of the entity and may be issued in denominations, bear interest at rates not exceeding the maximum rate of interest permitted by chapter 74A for pledge orders issued by a city, shall be in a form and shall be executed in a manner, all as the entity prescribes. If the notes are renewal notes, they may be exchanged for notes then outstanding on terms the governing body of the entity determines. Notes may be sold at public or private sale or may be issued to persons furnishing materials and services constituting a part of the cost of the acquisition, construction, reconstruction, repair, extension or improvement of a project. The governing body of the entity may retire any notes from the revenues derived from the project or from other moneys of the entity which are lawfully available for that purpose or from a combination of each, in lieu of retiring them by means of bond proceeds. [69GA, ch 31, §4]

28F.11 Eminent domain. Any public agency participating in an agreement authorizing the joint exercise of governmental powers pursuant to this chapter may exercise its power of eminent domain to acquire interests in property, under provisions of law then in effect and applicable to the public agency, for the use of the entity created to carry out the agreement, provided that the power of eminent domain is not used to acquire interests in property which is part of a system of facilities in existence, under construction or planned, for the generation, transmission or sale of electric power. Any interests in property acquired are acquired for a public purpose of the condemning public agency, and the payment of the costs of the acquisition may be made pursuant to the agreement or to any separate agreement between the public agency and the entity or the other public agencies participating in the entity or any of them. Upon payment of costs, any property acquired is the property of the entity. [69GA, ch 31, §5]

28F.12 Additional powers of the entity. If the entity is comprised solely of cities, counties, and sanitary districts established under chapter 358 or any combination thereof, the entity shall have in addition to all the powers enumerated in this chapter, the powers which a county has with respect to solid waste disposal projects. [69GA, ch 117, §1003]

See §331.381(16), 331.441(2)"b", 331.461(1)"b"

28F.13 Laws applicable. An entity created to carry out an agreement authorizing the joint exercise of the powers enumerated in section 28F.1 with regard to electric power facilities shall be subject to the provisions of chapter 28A, relating to open meetings, chapter 68A, relating to the examination of public records, chapter 97B, relating to the Iowa public employees retirement system and chapter 476A, relating to electric power generators. [69GA, ch 31, §6]
county purpose bonds. Bonds issued by a city shall be issued in accordance with provisions of law relating to general corporate purpose bonds of a city. [69GA, ch 117, §1004]

37.7 Repealed by 69GA, ch 117, §1097; see §331.421(1).

37.8 Levy for maintenance. For the development, operation, and maintenance of a building or monument constructed, purchased, or donated under this chapter, a county may levy a tax as provided in section 331.422, subsection 3, and a city may levy a tax not to exceed eighty-one cents per thousand dollars of assessed value on all the taxable property within the city, as provided in section 384.12, subsection 2. [69GA, ch 117, §1005]

37.27 Nursing homes with memorial hospitals. If a memorial building has been constructed for the purpose of a hospital pursuant to this chapter, additions for hospital purposes, and nursing homes to be operated in conjunction with the hospital may be erected or acquired by following the procedure outlined in chapter 347 and by issuing general county purpose bonds in accordance with sections 331.441 to 331.449, with the commissioners acting in the same manner and fashion as the hospital trustees under chapter 347, and with the procedure in all other respects to be identical. [69GA, ch 117, §1006]

37.28 Anticipatory warrants. If the funds raised under this chapter and sections 331.421, subsection 1, and 331.422, subsection 3, are insufficient for any fiscal year to pay the principal and interest due in that year on any bonds issued for hospital purposes under section 37.6 and to pay the expenses of the operation and maintenance of the hospital and any other hospital expenses authorized by this chapter for the fiscal year, the commission may issue tax anticipatory warrants drawn on the funds to be raised by the taxes levied under sections 331.421, subsection 1, and 331.422, subsection 3. The warrants shall be in denominations of one hundred, five hundred and one thousand dollars and shall draw interest at a rate not exceeding that permitted by chapter 74A. These warrants shall not be a general obligation of any political subdivision which owns the hospital. [69GA, ch 117, §1007]

37.30 Registration—call. All tax anticipatory warrants drawn under this chapter, shall be numbered consecutively, and be registered in the office of the treasurer of a political subdivision which owns the hospital and be subject to call in numerical order at any time when sufficient money derived from the tax levied under sections 331.421, subsection 1, and 331.422, subsection 3, is in the hands of the treasurer to retire any of the warrants together with accrued interest. [69GA, ch 117, §1009]

CHAPTER 39

TIME OF ELECTION AND TERM OF OFFICE

39.18 Board of supervisors and township trustees. There shall be elected, biennially, in counties and townships, members of the board of supervisors and township trustees, respectively, to succeed those whose terms of office will expire on the first day of January following the election which is not a Sunday or legal holiday. The term of office of each supervisor or trustee shall be four years, except as otherwise provided by section 331.208 or 331.209. [69GA, ch 117, §1202]

CHAPTER 49

METHOD OF CONDUCTING ELECTIONS

49.4 Precincts drawn by county board. In the absence of contrary action by the board of supervisors, each civil township which does not include any part of a city of over two thousand population, and the portion of each civil township containing any such city which lies outside the corporate limits of that city or those cities, shall constitute an election precinct.

1. Where a civil township, or the portion of a civil township outside the corporate limits of any city of over two thousand population contained therein, is divided into two or more election precincts, the precincts shall be so drawn that their total populations shall be reasonably equal on the basis of data available from the most recent federal decennial census.

2. Counties using alternative supervisor representation plans two or three, as described in section 331.206, shall be apportioned into single-member supervisor districts on the basis of population. In counties using representation plan three, the boundaries of supervisor districts shall follow the boundaries of election precincts.

3. Notwithstanding any other provision of this chapter, the Indian Settlement lying in Tama, Toledo and Indian Village townships of Tama county shall be an election precinct, and the polling place of that precinct shall be located in the structure commonly called the Indian School located in section 19, township 83 north, range 15 west, or in such structure as designated by the election commissioner of Tama county. [69GA, ch 117, §1203]

49.14 Substitute precinct election officials. 1. The commissioner may appoint substitute precinct election officials as alternates for election board members. A majority of the original election board members shall be present at the precinct polling place at all times; at partisan
elections such majority shall include at least one precinct election official from each political party. If the chairperson leaves the polling place, he or she shall designate another member of the board to serve as chairperson until the chairperson returns. The responsibilities and duties of a precinct election official present at the time the polling place was opened on the day of an election may be assumed at any later time that day by a substitute appointed as an alternate. The substitute shall serve either for the balance of that election day or for any shorter period of time the commissioner may designate.

2. Substitute precinct election officials shall be appointed and shall serve in accordance with sections 49.12, 49.13, 49.15, and 49.16, and shall receive compensation as provided by sections 49.19, 49.20, and 49.125. Upon arriving at the polling place and prior to performing any official duty, a substitute precinct election official shall take the oath required by section 49.75.

3. The commissioner shall not employ substitute precinct election officials in a partisan election unless:

a. The election board panel drawn up pursuant to section 49.15 contains the names of a sufficient number of political party designees to permit appointment of both the regular precinct election officials and any substitute precinct election officials from that panel; or

b. The commissioner has informed the county chairpersons of the political parties referred to in section 49.13, subsection 2, thirty days prior to the date of the election, of intent to appoint substitute precinct election officials and has allowed ten days thereafter for the respective county chairpersons to provide additional names of persons from whom the substitute precinct election officials shall be appointed. If a county chairperson fails to provide additional names after being so notified, the commissioner may appoint persons known to be members of the appropriate political party or parties. [69GA, ch 34, §25]

49.21 Polling places—accessible to elderly and handicapped persons. It is the responsibility of the commissioner to designate a polling place for each precinct in the county.

Upon the application of the commissioner, the authority which has control of any buildings or grounds supported by taxation under the laws of this state shall make available the necessary space therein for the purpose of holding elections, without charge for the use thereof.

Except as otherwise provided by law, the polling place in each precinct in the state shall be located in a central location if a building is available. However, first consideration shall be given to the use of public buildings supported by taxation.

In the selection of polling places, preference shall also be given to the use of buildings accessible to elderly and physically disabled persons. [69GA, ch 34, §26]

49.45 General form of ballot. Ballots referred to in section 49.43 shall be substantially in the following form:

"Shall the following amendment to the Constitution (or public measure) be adopted?"

(Here insert the summary, if it be for a constitutional amendment or state-wide public measure, and in full the proposed constitutional amendment or public measure. The number assigned by the state commissioner or the letter assigned by the county commissioner shall be included on the ballot.) [69GA, ch 34, §28]

49.89 Selection of officials to assist voters.

At, or before, the opening of the polls, the election board of each precinct shall select two members of the board, of different political parties in the case of any election in which candidates appear on the ballot under the heading of either of the political parties referred to in section 49.13, to assist voters who may be unable to cast their votes without assistance. Voters who are blind or physically disabled may have the assistance of any person they may select. [69GA, ch 34, §30]

49.90 Assisting voter. Any voter who may declare upon oath that he or she cannot read the English language, or is, by reason of any physical disability other than intoxication, unable to cast a vote without assistance, shall, upon request, be assisted by said two officers, or alternatively by any other person the voter may select if the voter is blind or physically disabled in casting the vote. Said officers, or person selected by the blind or physically disabled voter, shall cast the vote of the voter requiring assistance, and shall thereafter give no information regarding the same. If any elector because of a handicap cannot enter the building where the polling place for the elector's precinct of residence is located, the two officers shall take a paper ballot to the vehicle occupied by the handicapped elector and allow the elector to cast the ballot in the vehicle. If a handicapped elector cannot cast a ballot on a voting machine the elector shall be allowed to cast a paper ballot, which shall be opened immediately after the closing of the polling place by the two precinct election officials designated under section 49.89, who shall register the votes cast thereon on a voting machine in the polling place before the votes cast there are tallied pursuant to section 52.21. To preserve so far as possible the confidentiality of each handicapped elector's ballot, the two officers shall proceed substantially in the same manner as provided in section 53.24. In precincts where all voters use paper ballots, those cast by handicapped voters shall be deposited in the regular ballot box and counted in the usual manner. [69GA, ch 34, §31]

49.104 Persons permitted at polling places.

The following persons shall be permitted to be present at and in the immediate vicinity of the polling places, provided they do not solicit votes:
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1. Any person who is by law authorized to perform or is charged with the performance of official duties at the election.

2. Any number of persons, not exceeding three from each political party having candidates to be voted for at such election, to act as challenging committees, who are appointed and accredited by the executive or central committee of such political party or organization.

3. Any number of persons not exceeding three from each of such political parties, appointed and accredited in the same manner as above prescribed for challenging committees, to witness the counting of ballots. Subject to the restrictions of section 51.11, the witnesses may observe the counting of ballots by a counting board during the hours the polls are open in any precinct for which double election boards have been appointed.

4. Any peace officer assigned or called upon to keep order or maintain compliance with the provisions of this chapter, upon request of the commissioner or of the chairman of the precinct election board.

5. One observer representing any nonparty political organization, any candidate nominated by petition pursuant to chapter 45, or any other nonpartisan candidate in a city or school election, appearing on the ballot of the election in progress.

6. Any persons expressing an interest in a ballot issue to be voted upon at an election except a general or primary election. Any such person shall file a notice of intent to serve as an observer with the commissioner prior to election day. If more than three such persons file a notice of intent with respect to ballot issues at any election, the commissioner shall appoint from those submitting a notice of intent three persons to serve as observers. The appointees, whenever possible, shall include both opponents and proponents of the ballot issues. [69GA, ch 34, §32]

49.109 Employees entitled to time to vote. Any person entitled to vote at an election in this state who does not have three consecutive hours in the period between the time of the opening and the time of the closing of the polls during which the person is not required to be present at work for an employer, is entitled to such time off from work time to vote as will in addition to the person's nonworking time total three consecutive hours during the time the polls are open. Application by any employee for such absence shall be made individually and in writing prior to the date of the election, and the employer shall designate the period of time to be taken. The employee is not liable to any penalty nor shall any deduction be made from the person's regular salary or wages on account of such absence. [69GA, ch 34, §33]

CHAPTER 50

CANVASS OF VOTES

50.48 General recount provisions. 1. The county board of canvassers shall order a recount of the votes cast for a particular office or nomination in one or more specified election precincts in that county if a written request therefor is made not later than five o'clock p.m. on the third day following the county board's canvass of the election in question. The request shall be filed with the commissioner of that county, or with the commissioner responsible for conducting the election if section 47.2, subsection 2 is applicable, and shall be signed by either of the following:

a. A candidate for that office or nomination whose name was printed on the ballot of the precinct or precincts where the recount is requested.

b. Any other person who receives votes for that particular office or nomination in the precinct or precincts where the recount is requested and who is legally qualified to seek and to hold the office in question.

This section does not apply to an election held by a city which is not the final election for the office in question.

2. The candidate requesting a recount under this section shall post a bond, unless the abstracts prepared pursuant to section 50.24, or section 43.49 in the case of a primary election, indicate that the difference between the total number of votes cast for the apparent winner and the total number of votes cast for the candidate requesting the recount is less than the greater of fifty votes or one percent of the total number of votes cast for the office or nomination in question. Where votes cast for that office or nomination were canvassed in more than one county, the abstracts prepared by the county boards in all of those counties shall be totaled for purposes of this subsection. If a bond is required, it shall be filed with the state commissioner for recounts involving a state office, including a seat in the general assembly, or a seat in the United States Congress, and with the commissioner responsible for conducting the election in all other cases, and shall be in the following amount:

a. For an office filled by the electors of the entire state, one thousand dollars.

b. For United States representative, five hundred dollars.

c. For senator in the general assembly, three hundred dollars.

d. For representative in the general assembly, one hundred fifty dollars.

e. For an office filled by the electors of an entire county having a population of fifty thousand or more, two hundred dollars.

f. For any elective office to which paragraphs "a" to "e" of this subsection are not applicable, one hundred dollars.

After all recount proceedings for a particular office are completed and the official canvass of
votes cast for that office is corrected or completed pursuant to subsections 5 and 6, if necessary, any bond posted under this subsection shall be returned to the candidate who requested the recount if the apparent winner before the recount is not the winner as shown by the corrected or completed canvass. In all other cases, the bond shall be deposited in the general fund of the state if filed with the state commissioner or in the election fund of the county with whose commissioner it was filed.

3. The recount shall be conducted by a board which shall consist of:
   a. A designee of the candidate requesting the recount, who shall be named in the written request when it is filed.
   b. A designee of the apparent winning candidate, who shall be named by that candidate at or before the time the board is required to convene.
   c. A person chosen jointly by the members designated under paragraphs “a” and “b” of this subsection.

The commissioner shall convene the persons designated under paragraphs “a” and “b” of this subsection not later than nine o’clock a.m. on the seventh day following the county board’s canvass of the election in question. If those two members cannot agree on the third member by eight o’clock a.m. on the ninth day following the canvass, they shall immediately so notify the chief judge of the judicial district in which the canvass is occurring, who shall appoint the third member not later than five o’clock p.m. on the eleventh day following the canvass.

4. When all members of the recount board have been selected, the board shall undertake and complete the required recount as expeditiously as reasonably possible. Any member of the recount board may at any time during the recount proceedings extend the recount of votes cast for the office or nomination in question to any other precinct or precincts in the same county, or from which the returns were reported to the commissioner responsible for conducting the election, without the necessity of posting additional bond. At the conclusion of the recount, the recount board shall make and file with the commissioner a written report of its findings, which shall be signed by at least two members of the recount board. The recount board shall complete the recount and file its report not later than the eighteenth day following the county board’s canvass of the election in question.

5. If the recount board’s report is that the abstracts prepared pursuant to the county board’s canvass were incorrect as to the number of votes cast for the candidates for the office or nomination in question, in that county or district, the commissioner shall at once so notify the county board. The county board shall reconvene within three days after being so notified, and shall correct its previous proceedings.

6. The commissioner shall promptly notify the state commissioner of any recount of votes for an office to which section 50.30 or section 43.60 in the case of a primary election, is applicable. If necessary, the state canvass required by section 50.38, or by section 43.63, as the case may be, shall be delayed with respect to the office or the nomination to which the recount pertains. The commissioner shall subsequently inform the state commissioner at the earliest possible time whether any change in the outcome of the election in that county or district resulted from the recount. [69GA, ch 34, §34]

CHAPTER 52

ALTERNATIVE VOTING SYSTEMS

52.3 Terms of purchase—tax levy. The county board of supervisors, on the adoption and purchase of a voting machine or an electronic voting system, may issue bonds under section 331.441, subsection 2, paragraph “b”, subparagraph (1), or levy as provided in section 331.442, subsection 4. [69GA, ch 117, §1009]

CHAPTER 69

VACANCIES IN OFFICE—REMOVAL FOR NONATTENDANCE

69.8 Vacancies—how filled. Vacancies shall be filled by the officer or board named, and in the manner, and under the conditions, following:

1. United States senator. In the office of United States senator, when the vacancy occurs when the senate of the United States is in session, or when such senate will convene prior to the next general election, by the governor. An appointment made under this subsection shall be for the period until the vacancy is filled by election pursuant to law.

2. State offices. In all state offices, judges of courts of record, officers, trustees, inspectors, and members of all boards or commissions, and all persons filling any position of trust or profit in the state, by the governor, except when some other method is specially provided. An appointment made under this subsection to a state office subject to section 69.13, subsection 1, shall be for the period until the vacancy is filled by election pursuant to law.

3. Supreme court appointee. In the office of clerk, by the supreme court.

4. County offices. In county offices, by the board of supervisors.
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5. Board of supervisors. In the membership of the board of supervisors, by the clerk of the district court, auditor, and recorder.

6. Clerk of the district court. In the office of the clerk of the district court, by the district court or by a judge of the district court, by order entered of record in the court journal which order shall be effective until the vacancy is filled by appointment of the board of supervisors and a successor is elected and qualifies.

7. Township offices. In township offices, including trustees, by the trustees, but where the offices of the three trustees are all vacant, the county board of supervisors shall have the power to either instruct the county auditor to fill the vacancies or adopt a resolution stating that the board will exercise all powers and duties assigned by law to the trustees of the township in which such vacancies exist, until such time as the vacancies may be filled by election. [69GA, ch 117, §1204]

69.12 Officers elected to fill vacancies—tenure. When a vacancy occurs in any nonpartisan elective office of a political subdivision of this state, and the statutes governing the office in which the vacancy occurs require that it be filled by election or are silent as to the method of filling the vacancy, it shall be filled pursuant to this section. As used in this section, “pending election” means any election at which there will be on the ballot either the office in which the vacancy exists, or any other office to be filled or any public question to be decided by the voters of the same political subdivision.

1. If the unexpired term in which the vacancy occurs has more than seventy days to run after the date of the next pending election, the vacancy shall be filled in accordance with this subsection. The fact that absentee ballots were distributed or voted before the vacancy occurred or was declared shall not invalidate the election.

a. A vacancy shall be filled at the next pending election if it occurs:

(1) Sixty or more days prior to the election, if it is a general or primary election.

(2) Forty-five or more days prior to the election, if it is a regularly scheduled school or city election.

(3) Forty or more days prior to the election, if it is a special election.

b. Nomination papers on behalf of candidates for a vacant office to be filled pursuant to paragraph “a” of this subsection shall be filed, in the form and manner prescribed by applicable law, by five o’clock p.m. on:

(1) The fifty-fifth day prior to a general or primary election.

(2) The fortieth day prior to a regularly scheduled school or city election.

(3) The twenty-fifth day prior to a special election.

c. A vacancy which occurs at a time when paragraph “a” of this subsection does not permit it to be filled at the next pending election shall be filled by appointment as provided by law until the succeeding pending election.

2. When the unexpired term of office in which the vacancy occurs will expire within seventy days after the date of the next pending election, or after the date of a preceding election in which that office was on the ballot, the person elected to the office for the succeeding term shall also be deemed elected to fill the remainder of the unexpired term. If the vacancy is on a multimember body to which more than one nonincumbent is elected for the succeeding term, the nonincumbent who received the most votes shall be deemed elected to fill the remainder of the unexpired term. A person so elected to fill an unexpired term shall qualify within the time required by sections 63.3 and 63.8. Unless other requirements are imposed by law, qualification for the unexpired term shall also constitute qualification for the full term to which the person was elected. [69GA, ch 34, §45]

CHAPTER 96
EMPLOYMENT SECURITY

COLLECTION OF CONTRIBUTIONS

96.14 Priority—refunds.

1. Interest. Any employer who shall fail to pay any contribution and at the time required by this chapter and the rules of the department shall pay to the department in addition to such contribution, interest thereon at the rate of one percent per month and one-thirtieth of one percent for each day or fraction thereof computed from the date upon which said contribution should have been paid.

2. Penalties. Any employer who shall fail to file a report of wages paid to each of his or her employees for any period in the manner and within the time required by this chapter and the rules of the department or any employer who the commission finds has filed an insufficient report and fails to file a sufficient report within thirty days after a written request from the department to do so shall pay a penalty to the department.

The penalty shall become effective with the first day the report is delinquent or, where a report is insufficient, with the thirty-first day following the written request for a sufficient report.

Penalty for failing to file a sufficient report shall be in addition to any penalty incurred for a delinquent report where the delinquent report is also insufficient.

The amount of the penalty for delinquent and insufficient reports shall be computed based on total wages in the period for which the report was due and shall be computed as follows:
EMPLOYMENT SECURITY, §96.14

Days Delinquent or Insufficient  Penalty Rate
1-60  0.1%
61-120  0.2%
121-180  0.3%
181-240  0.4%
241 or over  0.5%

No penalty shall be less than ten dollars for each delinquent report or each insufficient report not made sufficient within thirty days as a request to do so. Interest, penalties, and costs shall be collected by the department in the same manner as provided by this chapter for contributions.

If the department finds that any employer has willfully failed to pay any contribution or part thereof when required by this chapter and the rules of the department, then such employer shall in addition to such contribution or part thereof, pay a contribution equal to fifty percent of the amount of such contribution or part thereof, as the case may be.

The department may cancel any interest or penalties if it is shown to the satisfaction of the department that the failure to pay a required contribution or to file a required report was not the result of negligence, fraud, or intentional disregard of the law or the rules of the department.

8. Lien of contributions—collection. Whenever any employer liable to pay contributions refuses or neglects to pay the same, including any interest, together with the costs that may accrue in addition thereto, shall be a lien in favor of the state upon all property and rights to property, whether real or personal, belonging to said employer. An assessment of the unpaid contributions, interest and penalty shall be applied as provided in section 96.7, subsection 4, paragraphs "a" and "b" and the lien shall attach as of the date the assessment is mailed or personally served upon the employer. However, the department may release any lien, when after diligent investigation and effort it determines that the amount due is not collectible.

In order to preserve the aforesaid lien against subsequent mortgagees, purchasers or judgment creditors, for value and without notice of the lien, on any property situated in a county, the department shall file with the recorder of the county, in which said property is located, a notice of said lien.

The county recorder of each county shall prepare and keep in his or her office a book to be known as “index of unemployment contribution liens”, so ruled as to show in appropriate columns the following data, under the names of employers, arranged alphabetically:

a. The name of the employer.
b. The name “State of Iowa” as claimant.
c. Time notice of lien was received.
d. Date of notice.
e. Amount of lien then due.
f. When satisfied.

The recorder shall endorse on each notice of lien the day, hour, and minute when received and shall forthwith index said notice in said index book and shall forthwith record said lien in the manner provided for recording real estate mortgages, and the said lien shall be effective from the time of the indexing thereof.

The department shall pay a recording fee as provided in section 331.604, for the recording of the lien, or for its satisfaction.

Upon the payment of contributions as to which the department has filed notice with a county recorder, the department shall forthwith file with said recorder a satisfaction of said contributions and the recorder shall enter said satisfaction on the notice on file in his or her office and indicate said fact on the index aforesaid.

The department shall, substantially as provided in sections 445.6 and 445.7, proceed to collect all contributions as soon as practicable after the same become delinquent, except that no property of the employer shall be exempt from the payment of said contributions.

If, after due notice, any employer defaults in any payment of contributions or interest thereon, the amount due may be collected by civil action in the name of the department and the employer adjudged in default shall pay the costs of such action. Civil actions brought under this section to collect contributions or interest thereon from an employer shall be heard by the court at the earliest possible date and shall be entitled to preference upon the calendar of the court over all other civil actions except petitions for judicial review under this chapter and cases arising under the workers' compensation law of this state.

It is expressly provided that the foregoing remedies of the state shall be cumulative and that no action taken by the department shall be construed to be an election on the part of the state or any of its officers to pursue any remedy hereunder to the exclusion of any other remedy provided by law.

The courts of this state shall recognize and enforce liabilities for unemployment contributions, penalties, interest and benefit overpayments imposed by other states which extend a like comity to this state. The department may sue in the courts of any other jurisdiction which extends such comity to collect unemployment contributions, penalties, interest and benefit overpayments due this state. The officials of other states which, by statute or otherwise, extend a like comity to this state may sue in the district court to collect for such contributions, penalties, interest and benefit overpayments. In any such case the director of the department of this state, as agent for and on behalf of any other state, may institute and conduct such suit for such other state. Venue of such proceedings shall be the same as for actions to collect delinquent contributions, penalties, interest and benefit overpayments due under this chapter. A certificate by the secretary of any such state attesting the authority of such official to collect the contributions, penalties, interest and benefit overpayments, is conclusive ev-
idence of such authority. The requesting state shall pay the court costs.

If a political subdivision or a political subdivision instrumentality becomes delinquent in the payment of contributions, any payments owed as a governorment employer, penalty, interest and costs for more than two calendar quarters, the amount of such delinquency shall be deducted from any further moneys due the employer by the state. Such deduction shall be made by the state comptroller upon certification of the amount due. A copy of the certification will be mailed to the employer.

If an amount due from a governmental entity of this state remains due and unpaid for a period of one hundred twenty days after the due date, the director shall take action as necessary to collect the amount and shall levy against any funds due the governmental entity from the state treasurer, director of the department of revenue, or any other official or agency of this state or against an account established by the entity in any bank. The official, agency or bank shall deduct the amount certified by the director from any accounts or deposits or any funds due the delinquent governmental entity without regard to any prior claim and shall promptly forward the amount to the director for the fund. However, the director shall notify the delinquent entity of the director’s intent to file a levy by certified mail at least ten days prior to filing the levy on any funds due the entity from any state official or agency.

Referred to in § 96.16(4)

4. Priorities under legal dissolutions or distributions. In the event of any distribution of an employer’s assets pursuant to an order of any court under the laws of this state, including any receivership, assignment for benefit of creditors, adjudicated insolvency, composition, or similar proceeding, contributions then or thereafter due shall be paid in full prior to all other claims except taxes and claims for wages preferred as provided by statute. In the event of an employer’s adjudication in bankruptcy, judicially confirmed extension proposal, or composition, under the federal Bankruptcy Act of 1898, as amended, contributions then or thereafter due shall be entitled to such priority as is provided in section 64 “a” of that Act [11 U.S.C., § 104 “b”, as amended].

5. Refunds, compromises and settlements. In any case in which the department finds that an employer has paid contributions or interest thereon, which have been erroneously paid, and who has filed an application for adjustment thereof, the department shall make such adjustment, compromise, settlement, and make such refund of erroneous payments as it finds just and equitable in the premises. Refunds so made shall be charged to the fund to which the erroneous collections have been credited, and shall be paid to the claimant without interest. Any claim for such refund shall be made within three years from the date of payment. For like cause, adjustments, compromises or refunds may be made by the department on its own initiative. In any case in which the department finds that the contribution that has been assessed against an employer is of doubtful collectibility or may not be collected in full, the department may institute a proceeding in the district court in the county in which the enterprise against which such tax is levied is located, requesting authority to compromise such contribution. Notice of the filing of such application shall be given to the interested parties as the court may prescribe. The court upon such hearing shall have power to authorize the department to compromise and settle its claim for such contribution and shall fix the amount to be received by the department in full settlement of such claim and shall authorize the release of the department’s lien for such contribution.

Referred to in § 96.19(6)

6. Nonresident employing units. Any employing unit which is a nonresident of the state of Iowa and for which services are performed in insured work within the state of Iowa and any resident employer for which such services are performed and who thereafter removes himself or herself from the state of Iowa by having such services performed within the state of Iowa shall be deemed:

a. To agree that such employing unit shall be subject to the jurisdiction of the district court of the state of Iowa over all civil actions and proceedings against such employing unit for all purposes of this chapter, and

b. To appoint the secretary of state of this state as its lawful attorney upon whom may be served all original notices of suit and other legal processes pertaining to such actions and proceedings, and

c. To agree that any original notice of suit or any other legal process so served upon such nonresident employing unit shall be of the same legal force and validity as if personally served on it in this state.

7. Original notice—form. The original notice of suit filed with the secretary of state shall be in form and substance the same as now provided in suits against residents of this state, except that that part of said notice pertaining to the return day shall be in substantially the following form, to wit:

“And unless you appear thereto and defend in the district court of Iowa in and for ......... county at the courthouse in .......... Iowa before noon of the sixtieth day following the filing of this notice with the secretary of state of this state, you will be adjudged in default, your default entered of record, and judgment rendered against you for the relief prayed in plaintiff’s petition.”

8. Manner of service. Plaintiff in any such action shall cause the original notice of suit to be served as follows:

a. By filing a copy of said original notice of suit with said secretary of state, together with a fee of four dollars, and

b. By mailing to the defendant, and to each of the defendants if more than one, within ten days
STATE FIRE MARSHAL, § 100.40

after said filing with the secretary of state, by restricted certified mail addressed to the defendant at his or her last known residence or place of abode, a notification of the said filing with the secretary of state.

9. Notification to nonresident—form. The notification, provided for in subsection 7, shall be in substantially the following form, to wit:

"To ............ (Here insert the name of each defendant and his or her residence or last known place of abode as definitely as known.)

You will take notice that an original notice of suit against you, a copy of which is hereto attached, was duly served upon you at Des Moines, Iowa, by filing a copy of said notice on the ............ day of ............, 19 ...., with the secretary of state of the state of Iowa.

"Dated at ............, Iowa, this ............ day of ............, 19 .....

........................................
Plaintiff.

By ....................................
Attorney for Plaintiff."

10. Optional notification. In lieu of mailing said notification to the defendant in a foreign state, plaintiff may cause said notification to be personally served in the foreign state on the defendant by any adult person not a party to the suit, by delivering said notification to the defendant or by offering to make such delivery in case defendant refuses to accept delivery.

11. Proof of service. Proof of the filing of a copy of said original notice of suit with the secretary of state, and proof of the mailing or personal delivery of said notification to said nonresident shall be made by affidavit of the party doing said acts. All affidavits of service shall be endorsed upon or attached to the originals of the papers to which they relate. All proofs of service, including the restricted certified mail return receipt, shall be forthwith filed with the clerk of the district court.

12. Actual service within this state. The foregoing provisions relative to service of original notice of suit on nonresidents shall not be deemed to prevent actual personal service in this state upon the nonresident in the time, manner, form, and under the conditions provided for service on residents.

13. Venue of actions. Actions against nonresidents as contemplated by this law may be brought in Polk county, or in the county in which such services were performed.

14. Continuances. The court in which such action is pending shall grant such continuances to a nonresident defendant as may be necessary to afford him reasonable opportunity to defend said action.

15. Duty of secretary of state. The secretary of state shall keep a record of all notices of suit filed with him or her, shall not permit said filed notices to be taken from his or her office except on an order of court, and shall, on request, and without fee, furnish any defendant with a certified copy of the notice in which he or she is defendant.

16. Injunction upon nonpayment. Any employer or employing unit refusing or failing to make and file required reports or to pay any contributions, interest or penalty under the provisions of this chapter, and a county attorney, when the state fire marshal finds open burning in an area of the state at the request of the chief of a local fire department, a

CHAPTER 99B
GAMES OF SKILL, CHANCE AND RAFFLES

99B.19 Attorney general and county attorney. Upon request of the department of revenue, the attorney general shall institute in the name of the state the proper proceedings against a person charged by the department with violating a

CHAPTER 100
STATE FIRE MARSHAL

100.40 Marshal may prohibit open burning on request.

1. The state fire marshal, during periods of extremely dry conditions or under other conditions
§100.40, STATE FIRE MARSHAL

city council or a board of supervisors and when an investigation supports the need for the prohibition. The state fire marshal shall implement the prohibition by issuing a proclamation to persons in the affected area. The chief of a local fire department, the city council or the board of supervisors that requested the prohibition may rescind the proclamation after notifying the state fire marshal of the intent to do so, when the chief, city council or board of supervisors finds that the conditions responsible for the issuance of the proclamation no longer exist.

2. Violation of a prohibition issued under this section is a simple misdemeanor.

3. This section does not give the state fire marshal the authority to prohibit the use of outdoor fireplaces, barbeque grills, properly supervised dumping grounds, or the burning of trash in incinerators or trash burners made of metal, concrete, masonry, or heavy one-inch wire mesh, with no openings greater than one square inch. [69GA, ch 48, §1]

CHAPTER 110

FISH AND GAME LICENSES AND CONTRABAND ARTICLES AND GUNS

110.16 Duplicate issuance. All licenses shall be issued in duplicate, one copy of which shall be given to the applicant, one shall be forwarded to the director, and the license stub shall be retained in the office of the county recorder. [69GA, ch 117, §1010]

CHAPTER 111

CONSERVATION AND PUBLIC PARKS

MAINTENANCE EQUIPMENT

111.58 Use by cities and state department of transportation. The city council within the limits of the municipal corporation and the state department of transportation may permit use of maintenance equipment under their control in state parks and other lands of the conservation commission. [69GA, ch 117, §1011]

CHAPTER 111A

COUNTY CONSERVATION BOARD

111A.2 Petition—board membership. Upon a petition to the board of supervisors which meets the requirements of section 331.306, the board shall submit to the voters at the next primary or general election the question of whether a county conservation board shall be created as provided for in this chapter. If at the election the majority of votes favors the creation of a county conservation board, the board of supervisors within sixty days after the election, shall create a county conservation board to consist of five bona fide residents of the county. The members first appointed shall hold office for the term of one, two, three, four, and five years respectively, as indicated and fixed by the board of supervisors. Thereafter, succeeding members shall be appointed for a term of five years, except that vacancies occurring otherwise than by expiration of term shall be filled by appointment for the unexpired term. When any member of the board, during the term of office, ceases to be a bona fide resident of the county, the member is disqualified as a member and the office becomes vacant. Members of the board shall be selected and appointed on the basis of their demonstrated interest in conservation matters, and shall serve without compensation, but may be paid their actual and necessary expenses incurred in the performance of their official duties. Members of the county conservation board may be removed for cause by the board of supervisors as provided in section 331.321, subsection 4, if the cause is misfeasance, nonfeasance or disability or failure to participate in board activities as set forth by the rules of the conservation board. [69GA, ch 117, §1012]

111A.4 Powers and duties. The county conservation board shall have the custody, control and management of all real and personal property heretofore or hereafter acquired by the county for public museums, parks, preserves, parkways, playgrounds, recreation centers, county forests, county wildlife areas, and other county conservation and recreation purposes and is authorized and empowered:

1. To study and ascertain the county’s museum, park, preserve, parkway, and recreation and other conservation facilities, the need for such facilities, and the extent to which such needs are being currently met, and to prepare and adopt a co-ordinated plan of areas and facilities to meet such needs.

2. To acquire in the name of the county by gift, purchase, lease, agreement, exchange or otherwise, in fee or with conditions, suitable real estate within or without the territorial limits of the county for public museums, parks, preserves, parkways, playgrounds, recreation centers, forests, wildlife, and other conservation purposes and for participation in watershed, drainage and flood control programs for the purpose of increasing the recreational resources of the county. The
COUNTY CONSERVATION BOARD, §111A.7

state conservation commission, the county board of supervisors, or the governing body of any city or village, upon request of the county conservation board, may transfer to the county conservation board for use as museums, parks, preserves, parkways, playgrounds, recreation centers, play fields, tennis courts, skating rinks, swimming pools, gymnasiums, rooms for arts and crafts, camps and meeting places, community forests, wildlife areas, and other recreational purposes, any land and buildings owned or controlled by the state conservation commission or such county or municipality and not devoted or dedicated to any other inconsistent public use. In acquiring or accepting land, due consideration shall be given to its scenic, historic, archaeologic, recreational or other special features, and land shall not be acquired or accepted unless, in the opinion of the board and the state conservation commission, it is suitable or, in the case of exchange, is suitable and of substantially the same value as the property exchanged from the standpoint of its proposed use. An exchange of property approved by the county conservation board and the board of supervisors is not subject to the provisions of section 331.361, subsection 2.

3. The county conservation board shall file with and obtain approval of the state conservation commission on all proposals for acquisition or exchange of land, and all general development plans before any such program is executed. Approval of the state conservation commission shall not be necessary unless the value of the proposed exchange property or the cost of the proposed acquisition or development program exceeds twenty-five hundred dollars.

4. To plan, develop, preserve, administer and maintain all such areas, places and facilities, and construct, reconstruct, alter and renew buildings and other structures, and equip and maintain the same.

5. To accept in the name of the county gifts, bequests, contributions and appropriations of money and other personal property for conservation purposes.

6. To employ and fix the compensation of an executive officer who shall be responsible to the county conservation board for the carrying out of its policies. The said executive officer shall have the power, subject to the approval of said board, to employ and fix the compensation of such assistants and employees as may be deemed necessary for carrying out the purposes and provisions of this chapter, but not in excess of those paid state conservation officers and employees for like services.

7. To charge and collect reasonable fees for the use of such facilities, privileges and conveniences as may be provided and for admission to amateur athletic contests, demonstrations and exhibits and other noncommercial events.

8. To operate concessions or to lease concessions and to let out and rent privileges in or upon any property under its control upon such terms and conditions as are deemed by it to be in the public interest.

9. To participate in watershed projects of soil conservation districts and the federal government and in projects of drainage districts organized under the provisions of chapters 455, 457, 461, 466 and 467C for the purpose of increasing the recreational resources of the county.

Any agreement for such participation by or with a board of supervisors or trustees concerning drainage districts shall be in writing, shall be duly adopted by a resolution of the board of supervisors or trustees and shall be spread in its entirety upon the permanent records of the drainage district or districts affected.

10. To furnish suitable uniforms for the executive officer and such employees as he may designate to wear, when on official duty. The cost of said uniforms shall not exceed three hundred dollars per person in any given year. The uniforms shall at all times remain the property of the county. [69GA, ch 117, §1013]

111A.6 Funds—tax levy—gifts—anticipatory bonds. Upon the adoption by a county of this chapter, the county board of supervisors may appropriate an amount of money as provided in section 331.424, subsection 3, paragraph "d". The board of supervisors may levy an annual tax as provided in section 331.424, subsection 6. The board of supervisors may authorize deferred payments for land acquisition purchases not to exceed one-fourth of the annual levy nor to extend over a period of more than ten years. The county conservation board shall not otherwise contract an obligation in excess of the moneys immediately available for the purposes of that obligation except for projects to be financed from unobligated funds or committed federal or state grants.

The county conservation board is subject to the contracting procedure in section 331.341, subsections 1, 2, and 4. Gifts, contributions and bequests of money and rent, licenses, fees, charges, and other revenue received by the county conservation board shall be used for the purchase of property and the payment of expenses incurred in carrying out the activities of the board, except that moneys given, bequeathed, or contributed upon specified trusts shall be held and applied in accordance with the trust specified.

Upon request of the county conservation board, the county board of supervisors may issue general county purpose bonds for the purposes in section 331.441, subsection 2, paragraph "c", subparagraph 2, as provided in sections 331.442 and 331.444 to 331.449. [69GA, ch 28, §3, ch 117, §1014, 1015]

111A.7 Joint operations. Any county conservation board may co-operate with the federal government or the state government or any department or agency thereof to carry out the purposes and provisions of this chapter. Any county conservation board may join with any other county board or boards to carry out this chapter, and
to that end may enter into agreement with each other and may do any and all things necessary or convenient to aid and to co-operate in carrying out the chapter. Any city, village or school district may aid and co-operate with any county conservation board or any combination of boards in equipping, operating and maintaining any museums, parks, preserves, parkways, playgrounds, recreation centers, and conservation areas, and for providing, conducting and supervising programs of activities, and may appropriate money for such purposes. The state conservation commission, county engineer, county agricultural agent, and other county officials shall render assistance which does not interfere with their regular employment. The board of supervisors may be reimbursed to the credit of the proper fund from county conservation funds for actual expense of operation of county-owned equipment, use of county equipment operators, supplies, and materials of the county, or for the reasonable value for the use of county real estate made available for the use of the county conservation board. [69GA, ch 117, §1016]

CHAPTER 125

CHEMICAL SUBSTANCE ABUSE

Additional amendments to this chapter are contained in the 69GA Session Laws.

125.45 Counties to share cost.
1. Except as provided in section 125.43, each county shall pay for the remaining twenty-five percent of the cost of the care, maintenance, and treatment under this chapter of residents of that county from the levy authorized by section 331.421, subsection 13. The commission shall establish guidelines for use by the counties in estimating the amount of expense which the county will incur each year. The facility shall certify to the county of residence once each month twenty-five percent of the unpaid cost of the care, maintenance, and treatment of a substance abuser. However, the approval of the board of supervisors is required before payment is made by a county for costs incurred which exceed a total of five hundred dollars for one year for treatment provided to any one substance abuser, except that approval is not required for the cost of treatment provided to a substance abuser who is committed pursuant to section 125.35. A facility may, upon approval of the board of supervisors, submit to a county a billing for the aggregate amount of all care, maintenance, and treatment of substance abusers who are residents of that county for each month. The board of supervisors may demand an itemization of billings at any time or may audit them.

2. The board of supervisors shall upon receipt of the list of persons treated at any facility make a determination whether each such person or the persons legally liable for his or her support are able to pay the charges for the care and treatment at the facility. If the board finds such a person or the persons legally liable for his or her support are presently unable to pay for the treatment, it shall direct the auditor not to index the name of that person, as would otherwise be required by section 125.50. However, the board may review its finding with respect to any person at any subsequent time at which another similar list is certified upon which that person's name appears. If the board finds upon review that that person or those legally liable for his or her support are presently able to pay for the treatment, that finding shall apply only to charges stated upon the list then before the board and any subsequent charges similarly certified, unless and until the board again changes its findings. [69GA, ch 117, §1017]

CHAPTER 127

SEIZURE AND SALE OF CONVEYANCES

127.24 Conveyance subject to forfeiture. A conveyance as defined in section 127.1 which is used in the unlawful transportation or distribution of a controlled substance is subject to seizure and forfeiture under this chapter in the same manner as if the conveyance is used in the unlawful transportation of intoxicating liquor. The peace officer seizing a conveyance for a violation relating to the distribution or transportation of a controlled substance shall follow procedures specified in this chapter to the extent applicable. [69GA, ch 117, §1206]

CHAPTER 137

LOCAL BOARDS OF HEALTH

137.16 Repealed by 69GA, ch 117, §1097.

137.20 Repealed by 69GA, ch 117, §1097.
CHAPTER 143
PUBLIC HEALTH NURSES

143.1 Authority to employ. Any local board of health, area education agency board, or the school board of any school district may employ public health nurses at periods each year and in numbers as deemed advisable. The council of any city, or the school board of any school district, or any of them acting in co-operation, may contract with any nonprofit nurses’ association for public health nursing service. The compensation and expenses shall be paid out of the general fund of the political subdivision employing nurses. [69GA, ch 117, §1018]

CHAPTER 144
VITAL STATISTICS

144.26 Death certificate. A death certificate for each death which occurs in this state shall be filed with the local registrar of the district in which the death occurred within three days after the death and prior to final disposition, and shall be registered by the registrar if it has been completed and filed in accordance with this chapter. All information including the certifying physician’s name shall be typewritten. If the place of death is unknown, a death certificate shall be filed in the registration district in which a dead body is found within three days after the body is found. If death occurs in a moving conveyance, a death certificate shall be filed in the registration district in which the dead body was first removed from the conveyance. If a person dies outside of the county of the person’s residence, the state registrar shall send a copy of the death certificate to the county registrar of the county of the decedent’s residence. The county registrar shall record the death certificate in the same records in which death certificates of persons who died within the county are recorded. [69GA, ch 64, §5]

144.43 Vital records closed to inspection—exceptions. To protect the integrity of vital statistics records, to insure their proper use, and to insure the efficient and proper administration of the vital statistics system kept by the state registrar, access to vital statistics records kept by the state registrar shall be limited to the state registrar and his employees, and then only for administrative purposes. It shall be unlawful for the state registrar to permit inspection of, or to disclose information contained in vital statistics records, or to copy or permit to be copied all or part of any such record except as authorized by regulation.

However, the following vital statistics may be inspected and copied as of right under chapter 68A when they are in the custody of a county or of a local registrar:*
1. A record of birth if that birth did not occur out of wedlock.
2. A record of marriage.
3. A record of divorce, dissolution of marriage, or annulment of marriage.
4. A record of death if that death was not a fetal death. [69GA, ch 64, §10]

*Registrar intended

144.46 Fee for copy of record. The department by rule shall establish fees based on the average administrative cost which shall be collected for each certified copy or short form certification of certificates or records, or for a search of the files or records when no copy is made, or when no record is found on file. Fees collected under this section shall be deposited in the general fund of the state if the service is performed by the department or in the general fund of the county if the service is performed by the county or local registrar. A fee shall not be collected from a political subdivision or agency of this state. [69GA, ch 64, §11]

For temporary rates, see 69GA, ch 64, §12

144.56 Autopsy. An autopsy or post-mortem examination may be performed upon the body of a deceased person by a physician whenever the written consent to the examination or autopsy has been obtained by any of the following persons, in order of priority stated when persons in prior classes are not available at the time of death, and in the absence of actual notice of contrary indications by the decedent or actual notice of opposition by a member of the same or prior class:
1. The spouse.
2. An adult son or daughter.
3. Either parent.
4. An adult brother or sister.
5. A guardian of the person of the decedent at the time of his death.
6. Any other person authorized or under obligation to dispose of the body.

This section does not apply to any death investigated under the authority of sections 331.802 to 331.804. [69GA, ch 117, §1207]

CHAPTER 150
PRACTICE OF OSTEOPATHY

150.9 Repealed by 69GA, ch 117, §1097; see §331.381(9).
§159.5, DEPARTMENT OF AGRICULTURE

CHAPTER 150A

PRACTICE OF OSTEOPATHIC MEDICINE AND SURGERY

150A.5 Repealed by 69GA, ch 117, §1097; see §331.381(9).

CHAPTER 159

DEPARTMENT OF AGRICULTURE

159.5 Powers and duties. The secretary of agriculture shall be the head of the department of agriculture which shall:

1. Carry out the objects for which the department is created and maintained.
2. Establish and maintain such divisions in the department as are necessary for the proper enforcement of the laws administered by it.
3. Consolidate the inspection service of the state in respect to the laws administered by the department so as to eliminate duplication of inspection insofar as practicable.
4. Maintain a weather division which shall, in co-operation with the United States weather bureau, collect and disseminate weather and phenological statistics and meteorological data, and promote knowledge of meteorology, phenology and climatology of the state. Said division shall be in charge of a director who shall be appointed by the secretary of agriculture, and shall be an officer of the United States weather bureau, if one be detailed for that purpose by the federal government.
5. Establish volunteer weather stations in one or more places in each county, appoint observers thereat, supervise such stations, receive reports of meteorological events and tabulate the same for permanent record.
6. Issue weekly weather and crop bulletins from April 1 to October 1 of each year, and edit and cause to be published monthly weather reports, containing meteorological matter in its relationship to agriculture, transportation, commerce and the general public.
7. Maintain a division of agricultural statistics, which shall, in co-operation with the United States bureau of agricultural economics, gather, compile, and publish statistical information concerning the condition and progress of crops, the production of crops, livestock, livestock products, poultry, and other such related agricultural statistics, as will generally promote knowledge of the agricultural industry in the state of Iowa. Such statistics, when published, shall constitute official agricultural statistics for the state of Iowa. Said division shall be in charge of a director who shall be appointed by the secretary of agriculture and who shall be an officer of the United States bureau of agricultural economics, if one be detailed for that purpose by the federal government.
8. Establish and maintain a marketing news service division in the department of agriculture which shall, in co-operation with the federal market news and grading division of the United States department of agriculture, collect and disseminate data and information relative to the market prices and conditions of agricultural products raised, produced and handled in the state. Said division shall be in charge of a director who shall be appointed by the secretary of agriculture and shall be an officer of the federal market news and grading division of the United States department of agriculture, if one be detailed for that purpose by the federal government.
9. Inspect and supervise all cold storage plants and food producing or distributing establishments including the furniture, fixtures, utensils, machinery, and other equipment so as to prevent the production, preparation, packing, storage, or transportation of food in a manner detrimental to its character or quality.
10. Approve all methods of probing for foreign material content of any type of grain.
11. Establish, publish, and enforce rules not inconsistent with law for the enforcement of the provisions of this title and for the enforcement of the various laws, the administration and supervision of which are imposed upon the department.
12. Establish and maintain a sheep promotion division in the department of agriculture which shall promote the consumption of lamb, mutton and the use of wool, aid in the orderly marketing of sheep and wool, and conduct other activities which are beneficial to the sheep industry in Iowa. Said division shall be in charge of a director who shall be appointed by the secretary of agriculture. Funds appropriated for the department of agriculture for state aid to the Iowa sheep association are hereby authorized to be used together with other funds available for sheep promotion in establishing and maintaining the sheep promotion division, and said funds may be drawn and expended upon the order of the director with the approval of the secretary of agriculture.
13. Establish a swine tuberculosis eradication program including, but not limited to:
   a. The inspection of swine herds in this state when the department finds that an animal from a swine herd has, or is believed to have, tuberculosis;
   b. Ear tagging or otherwise physically marking all swine reacting positively to tests for tuberculosis;
   c. Condemning any swine which has tuberculosis;
   d. Depopulating any swine herd where tuberculosis is found to be generally present; and
e. Certify indemnity claims to the boards of supervisors to compensate the owners of condemned swine from funds provided under section 331.421, subsection 5*, following the general procedures for filing claims and paying indemnities as provided in chapter 165.

If the department finds that the source of the tuberculosis in a swine herd is from another species of animal, except bovine, located on or near the premises on which the affected swine herd is located, the department may destroy those animals and indemnify the owners of the condemned animals as provided in chapter 163.

14. Annually inspect for sanitation the areas where food is prepared and where food is served, including but not limited to the utensils, machinery, and other equipment, in the adult penal or correctional facilities operated by the department of social services and in the Eldora training school, the Mitchellville training school, and the Iowa juvenile home. For purposes of this subsection, community-based correctional facilities shall be considered operated by the department of social services.

If a municipal corporation wants its local board of health to make the inspections required by this section on facilities located within its jurisdiction, the municipal corporation may enter into an agreement with the secretary. The secretary may enter into such an agreement if the secretary finds that the local board of health has adequate resources to perform the required functions.

The secretary of agriculture shall prepare a report on the inspections and shall send a copy of the report concerning the adult penal or correctional facilities to the director of the division of corrections of the department of social services. A copy of the report concerning the Eldora training school, the Mitchellville training school, and the Iowa juvenile home shall be sent to the director of the division of child and family services of the department of social services. [69GA, ch 59, §2, ch 117, §1019]

*Subsection 6 probably intended

CHAPTER 161
FRUIT-TREE AND FOREST RESERVATIONS

161.13 Report to state conservation commission. The county assessor shall keep a record of all forest and fruit-tree reservations in the county and submit a report of the reservations to the state conservation commission not later than June 15 of each year. [69GA, ch 117, §1208]

CHAPTER 163A
BRUCELLOSIS CONTROL IN SWINE

163A.12 Owner requesting test. If the owner requests the department to inspect and test breeding swine for brucellosis, and agrees to comply with the rules made by the department under section 163A.9, the department may designate a veterinarian to make an inspection and test, with the expense to be paid as provided in section 164.6 for cattle brucellosis testing, but only to the extent the funds provided in that section are not required for the cattle testing program. The board of supervisors shall reimburse the department for the expense of the inspection and testing program for swine brucellosis as provided in section 331.421, subsection 5, but only to the extent that the moneys in the fund are not required for expenses incurred under chapter 164. [69GA, ch 117, §1020]

CHAPTER 164
ERADICATION OF BOVINE BRUCELLOSIS

164.24 to 164.27 Repealed by 69GA, ch 117, §1097; see §331.421(5), 331.425(4).

CHAPTER 165
ERADICATION OF BOVINE TUBERCULOSIS

165.18 Repealed by 69GA, ch 117, §1097; see §331.421(6).

165.19 Repealed by 69GA, ch 117, §1097; see §331.425(5).

165.20 and 165.21 Repealed by 69GA, ch 117, §1097; see §331.421(6).

165.22 Availability of county fund. After the amount allotted in any year by the department to any county has been expended or contracted in that county, or at any time that there ceases to be available for the county any federal funds for the eradication of bovine tuberculosis, the county fund as specified in section 331.425, subsection 5, shall become available as a substitute for either or both state and federal funds for
the payment of materials, indemnities, inspectors, and assistants. [69GA, ch 117, §1021]

165.23 Exhaustion of state allotment. As soon as the allotment to the county has been spent or contracted, the department shall certify that fact to the county auditor, which certificate is full authority for the board of supervisors to pay claims as presented to the board by the department of agriculture. [69GA, ch 117, §1022]

165.24 Repealed by 69GA, ch 117, §1097; see §331.421(6).

CHAPTER 174
COUNTY AND DISTRICT FAIRS

174.10 Appropriation—availability.
1. The appropriation which is made biennially for state aid to the foregoing societies shall be available and applicable to incorporated societies of a purely agricultural nature which were entitled to draw eight hundred fifty dollars or more state aid in 1926, or societies located in counties that have no other fair or agricultural society, and which were in existence and drew state aid in 1926, except that in a county where there are two definitely separate county extension offices, two agricultural societies may receive state aid. The provisions of section 174.1 as to ownership of property shall not apply to societies under this section.

2. In counties having two incorporated agricultural societies conducting county fairs, but not having two definitely separate county extension offices, the state aid shall be prorated between the two societies or, if an official county fair is designated by election, shall be paid to that society determined to be conducting the official county fair. The board of supervisors, upon receiving a petition which meets the requirements of section 331.306, shall submit to the qualified electors of the county at the next general election following submission of the petition or at a special election if requested by the petitioners at no cost to the county, the question of which fair shall be designated as the official county fair. Notice of the election shall be given as provided in section 49.53. The fair receiving a majority of the votes cast on the question shall be designated the official county fair. To qualify as the official county fair, the sponsoring society need not meet the conditions provided in subsection 1. [69GA, ch 117, §1023]

174.13 County aid.
1. The board of supervisors of the county in which a society is located may levy and expend a tax for fairground purposes in accordance with section 331.422, subsections 7 and 8.

2. If an official county fair is designated as provided in section 174.10, subsection 2, the funds received from the tax levy authorized under subsection 1 of this section shall be paid to the society conducting the official county fair. [69GA, ch 117, §1024]


174.15 Purchase and management. Title to land purchased or received for fairground purposes shall be taken in the name of the county, but the board of supervisors shall place it under the control and management of an incorporated county or district fair society. The society may act as agent for the county in the erection of buildings, maintenance of grounds and buildings, or improvements constructed on the grounds. Title to new buildings or improvements shall be taken in the name of the county but the county is not liable for the improvements or expenditures for them. [69GA, ch 117, §1025]

174.17 Repealed by 69GA, ch 117, §1097; see §331.422(8).

174.18 Repealed by 69GA, ch 117, §1097.

174.24 Repealed by 69GA, ch 117, §1097.

174.25 Repealed by 69GA, ch 117, §1097; see §331.426(3).

174.26 and 174.27 Repealed by 69GA, ch 117, §1097.

CHAPTER 176A
COUNTY AGRICULTURAL EXTENSION LAW

176A.10 County agricultural extension education tax. The extension council of each extension district shall, at a regular or special meeting held in January in each year, estimate the amount of money required to be raised by taxation for financing the county agricultural extension education program authorized in this chapter. The annual tax levy and the amount of money to be raised from such levy for the county agricultural extension education fund shall not exceed the following:

1. For an extension district having a population of less than thirty thousand, an annual levy not to exceed twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of fifty-five thousand dollars for the fiscal year commencing July 1, 1982, sixty thousand dollars for the fiscal year commencing July 1, 1983, sixty-five thousand dollars for the fiscal year commencing July 1, 1984, seventy thousand dollars for the fiscal year commencing July 1, 1985, and
MENTALLY RETARDED PERSONS, §222.86

seven-five thousand dollars for each subsequent fiscal year.

2. For an extension district having a population of thirty thousand or more but less than fifty thousand population, an annual levy not to exceed twenty and one-fourth cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of sixty-six thousand dollars for the fiscal year commencing July 1, 1982, seventy-two thousand dollars for the fiscal year commencing July 1, 1983, seventy-eight thousand dollars for the fiscal year commencing July 1, 1984, eighty-four thousand dollars for the fiscal year commencing July 1, 1985, and ninety thousand dollars for each subsequent fiscal year.

3. For an extension district having a population of fifty thousand or more but less than one hundred thousand population, an annual levy not to exceed thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of eighty-two thousand four hundred dollars for the fiscal year commencing July 1, 1982, ninety thousand dollars for the fiscal year commencing July 1, 1983, ninety-seven thousand five hundred dollars for the fiscal year commencing July 1, 1984, one hundred twenty thousand dollars for the fiscal year commencing July 1, 1985, and one hundred thirty thousand dollars for each subsequent fiscal year.

4. For an extension district having a population of one hundred thousand or more, an annual levy not to exceed thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred ten thousand dollars for the fiscal year commencing July 1, 1982, one hundred twenty thousand dollars for the fiscal year commencing July 1, 1983, one hundred thirty thousand dollars for the fiscal year commencing July 1, 1984, one hundred forty thousand dollars for the fiscal year commencing July 1, 1985, and one hundred fifty thousand dollars for each subsequent fiscal year.

The extension council in each extension district shall comply with the provisions of chapter 24. [69GA, ch 69, §1]

176A.12 Repealed by 69GA, ch 117, §1097; see §331.425(6).

CHAPTER 218
GOVERNMENT OF INSTITUTIONS

218.99 County auditors to be notified of patients' personal accounts. The director of a division of the department of social services in control of a state institution shall direct the business manager of each institution under the director's jurisdiction which is mentioned in section 331.425, subsection 13, to quarterly inform the auditor of the county of legal settlement of any patient or inmate who has an amount in excess of two hundred dollars or upon the death of the patient or inmate. If the patient or inmate has no county of legal settlement, notice shall be made to the commissioner of the department of social services and the director of the division of the department in control of the institution involved. [69GA, ch 117, §1026]


CHAPTER 222
MENTALLY RETARDED PERSONS

222.76 Repealed by 69GA, ch 117, §1097.

222.77 Patients on leave. The cost of support of patients placed on convalescent leave or removed as a habilitation measure from a hospital-school, or a special unit, except when living in the home of a person legally bound for the support of the patient, shall be paid by the county of legal settlement as provided in section 331.425, subsection 13. If the patient has no county of legal settlement, the cost shall be paid from the support fund of the hospital-school or special unit and charged on abstract in the same manner as other state inpatients until such time as the patient becomes self-supporting or qualifies for support under other existing statutes. [69GA, ch 117, §1027]

222.86 Payment for care from fund. If a patient is not receiving medical assistance under chapter 249A and the amount in the account of any patient in the patients' personal deposit fund exceeds two hundred dollars, the business manager of the hospital-school or special unit may apply any amount of the excess to reimburse the county of legal settlement or the state in a case where no legal settlement exists for liability incurred by the county or the state for the payment of care, support, and maintenance of the patient, when billed by the county of legal settlement or by the director for a patient having no legal settlement. [69GA, ch 11, §15]
CHAPTER 225C
MENTAL HEALTH AUTHORITY

This chapter enacted by 69GA. ch 78, and will be repealed effective July 1, 1986; see 69GA. ch 78, §20.
For statement of findings and purpose, see 69GA. ch 78, §1.

225C.1 Definitions. As used in this chapter:
1. “Commission” means the mental health and mental retardation commission.
2. “Commissioner” means the commissioner of social services.
3. “Department” means the department of social services.
4. “Division” means the division of mental health, mental retardation, and developmental disabilities of the department of social services.
5. “Director” means the director of the division of mental health, mental retardation, and developmental disabilities of the department of social services.

225C.2 Division of mental health, mental retardation, and developmental disabilities—state mental health authority.
1. The division is designated the state mental health authority as defined in 42 U.S.C. sec. 201(m) (1976) for the purpose of directing the benefits of the National Mental Health Act, 42 U.S.C. sec. 201 et seq. This designation does not preclude the board of regents from authorizing or directing any institution under its jurisdiction to carry out educational, prevention and research activities in the areas of mental health and mental retardation. The division may contract with the board of regents or any institution under the board's jurisdiction to perform any of these functions.
2. The division is designated the state developmental disabilities agency for the purpose of directing the benefits of the Developmental Disabilities Services and Facilities Construction Act, 42 U.S.C. sec. 6001 et seq.
3. The division is administered by the director. The director of the division shall be qualified in the general field of mental health or mental retardation services, and preferably in both fields. The director shall have at least five years of experience as an administrator in one or both of these fields.

225C.3 Director's duties.
1. The director shall:
a. Prepare and administer state mental health and mental retardation plans for the provision of comprehensive services within the state and prepare and administer the state developmental disabilities plan. The director shall consult with the state department of health, the board of regents or a body designated by the board for that purpose, the office for planning and programming or a body designated by the director of the office for that purpose, the department of public instruction, the department of substance abuse, the department of job service and any other appropriate governmental body, in order to facilitate co-ordination of services provided to mentally ill, mentally retarded, and developmentally disabled persons in this state. The state mental health and mental retardation plans shall be consistent with the state health plan, shall be prepared in consultation with the state health co-ordinating council, and shall incorporate county mental health and mental retardation plans.
b. Assist county co-ordinating boards in developing a program for community mental health and mental retardation services within the state based on the need for comprehensive services, and the services offered by existing public and private facilities, with the goal of providing comprehensive services to all persons in this state who need them.
c. Emphasize the provision of outpatient services by community mental health centers and local mental retardation providers as a preferable alternative to inpatient hospital services.
d. Encourage and facilitate co-ordination of services with the objective of developing and maintaining in the state a mental health and mental retardation service delivery system to provide comprehensive services to all persons in this state who need them, regardless of the place of residence or economic circumstances of those persons.
e. Encourage and facilitate applied research and preventive educational activities related to causes and appropriate treatment for mental illness and mental retardation. The director may designate, or enter into agreements with, private or public agencies to carry out this function.
f. Promote co-ordination of community-based services with those of the state mental health institutions and hospital-schools.
g. Administer state programs regarding the care, treatment, and supervision of mentally ill or mentally retarded persons, except the programs administered by the board of regents.
h. Administer and control the operation of the state institutions established by chapters 222 and 226, and any other state institutions or facilities providing care, treatment, and supervision to mentally ill or mentally retarded persons, except the institutions and facilities of the state board of regents.
i. Administer the state community mental health and mental retardation services fund established by section 225C.6.
j. Act as compact administrator with power to effectuate the purposes of interstate compacts on mental health.

k. Establish and maintain a data collection and management information system oriented to the needs of patients, providers, the department, and other programs or facilities.

l. Prepare a division budget and reports of the division’s activities.

m. Advise the merit employment commission on recommended qualifications of all division employees.

n. Establish suitable agreements with other state agencies to encourage appropriate care and to facilitate the coordination of mental health, mental retardation, and developmental disabilities services.

o. Provide consultation and technical assistance to patients’ advocates appointed pursuant to section 229.19, in cooperation with the judicial system and the care review committees appointed for county care facilities pursuant to section 185C.25.

p. Provide consultation and technical assistance to patients’ advocates appointed pursuant to section 222.59.

q. Provide technical assistance to agencies and organizations, to aid them in meeting standards which are established, or with which compliance is required, under statutes administered by the director, including but not limited to chapters 227 and 230A.

r. Recommend and enforce minimum accreditation standards for the maintenance and operation of community mental health centers under section 230A.16.

s. In co-operation with the state department of health, recommend and enforce minimum standards under section 227.4 for the care of and services to mentally ill and mentally retarded persons residing in county care facilities.

t. In co-operation with the state department of health, recommend minimum standards for the maintenance and operation of public or private facilities offering services to mentally ill or mentally retarded persons, which are not subject to licensure by the department or the state department of health.

2. The director may:

a. Apply for, receive, and administer federal aids, grants, and gifts for purposes relating to mental health, mental retardation, and developmental disabilities services or programs.

b. Establish mental health and mental retardation services for all institutions under the control of the commissioner of social services and establish an autism unit, following mutual planning with and consultation from the medical director of the state psychiatric hospital, at an institution or a facility administered by the director, to provide psychiatric and related services and other specific programs to meet the needs of autistic persons as defined in 331.425, subsection 13, paragraph "b", subparagraph (2), and to furnish appropriate diagnostic evaluation services.

c. Establish and supervise suitable standards of care, treatment, and supervision for mentally ill and mentally retarded persons in all institutions under the control of the commissioner of social services.

d. Appoint professional consultants to furnish advice on any matters pertaining to mental health and mental retardation. The consultants shall be paid as provided by an appropriation of the general assembly.

225C.4 Mental health and mental retardation commission.

1. A mental health and mental retardation commission is established as the state policy-making body for the provision of mental health and mental retardation services, consisting of fifteen members appointed to three-year staggered terms by the governor and subject to confirmation by the senate. Commission members shall be appointed on the basis of interest and experience in the fields of mental health or mental retardation, in a manner so that, if possible the composition of the commission will comply with the requirements of the Community Mental Health Centers Amendments of 1975, 42 U.S.C. sec. 2689(a) (1976) relative to a state mental health advisory council, and so as to ensure adequate representation from both the mental health and mental retardation fields. Four members of the commission shall be members of county boards of supervisors at the time of their appointment to the commission. Two members of the commission shall be members of county mental health and mental retardation co-ordinating boards at the time of their appointment to the commission. One member of the commission shall either be an active board member of a community mental health center or an active member of the Iowa mental health association at the time of appointment to the commission. One member of the commission shall be an active member of either a community mental retardation agency or the Iowa association for retarded citizens at the time of appointment to the commission.

2. The three-year terms shall begin and end as provided in section 69.19. Vacancies on the commission shall be filled as provided in section 2.32. A member shall not be appointed for more than two consecutive three-year terms.

3. Members of the commission shall qualify by taking the oath of office prescribed by law for state officers. At its first meeting of each year, the commission shall organize by electing a chairperson and a vice chairperson for terms of one year. Commission members are entitled to forty dollars per diem and reimbursement for actual and necessary expenses incurred while engaged in their official duties, to be paid from funds appropriated to the department.

For initial appointments, terms and duties, see 69GA, ch 78, §52(2)

225C.5 Duties of commission.

1. The commission shall:

a. Advise the director on administration of the overall state plans for comprehensive services.
b. Adopt necessary rules pursuant to chapter 17A which relate to mental health and mental retardation programs and services.

c. Adopt standards for accreditation of community mental health centers and comprehensive community mental health programs recommended under section 230A.16.

d. Adopt standards for the care of and services to mentally ill and mentally retarded persons residing in county care facilities recommended under section 227.4.

e. Adopt standards for the delivery of mental health and mental retardation services by the division, and for the maintenance and operation of public or private facilities offering services to mentally ill or mentally retarded persons, which are not subject to licensure by the department or the state department of health, and review the standards employed by the department or the state department of health for licensing facilities which provide services to the mentally ill or mentally retarded persons.

f. Assure that proper appeal procedures are available to persons aggrieved by decisions, actions, or circumstances relating to accreditation.

g. Award grants from the special allocation of the state community mental health and mental retardation services fund pursuant to section 225C.10, as well as other moneys that become available to the division for grant purposes.

h. Review and rank applications for federal mental health grants prior to submission to the appropriate federal agency.

i. Annually submit to the governor and the general assembly:

(1) A report concerning the activities of the commission.

(2) Recommendations formulated by the commission for changes in law and for changes in the rules adopted by the auditor of state under section 225C.9.

j. Beginning not later than January 1, 1985, and continuing once every two years thereafter, submit to the governor and the general assembly an evaluation of:

(1) The extent to which mental health and mental retardation services stipulated in the state plans are actually available to persons in each county in the state.

(2) The cost effectiveness of the services being provided by each of the state mental health institutes established under chapter 226 and state hospital-schools established under chapter 222.

(3) The cost effectiveness of programs carried out by randomly selected providers receiving money from the state community mental health and mental retardation services fund established under section 225C.6.

k. Advise the director, the council on social services, the governor, and the general assembly on budgets and appropriations concerning mental health and mental retardation services.

l. Meet with the state developmental disabilities planning council at least twice a year for the purpose of co-ordinating mental health, mental retardation, and developmental disabilities planning and funding.

m. Notwithstanding section 217.3, subsection 6, the commission may adopt the rules authorized by subsection 1, pursuant to chapter 17A, without prior review and approval of those rules by the council on social services.

225C.6 State community mental health and mental retardation services fund established.

1. A state community mental health and mental retardation services fund is established in the office of the treasurer of state, which shall consist of the amounts appropriated to the fund by the general assembly for each fiscal year. Before completion of the department's budget estimate as required by section 8.23, the department shall determine and include in the estimate the amount which should be appropriated to the fund for the forthcoming fiscal period in order to implement the purpose stated in the Acts of the Sixty-ninth General Assembly, chapter 78, section 1.

2. The state community mental health and mental retardation services fund for each fiscal year shall be divided into two parts, the general allocation and the special allocation. The general allocation is equal to eighty percent and the special allocation is equal to twenty percent of the total appropriation.

225C.7 Distribution of general allocation.

A county is entitled to receive annually from the general allocation of the state community mental health and mental retardation services fund a share computed by a formula prescribed pursuant to section 225C.8, subject to the requirements of section 225C.9. As soon after July 1 of each year as reasonably possible, the director shall certify to the state comptroller the amount to which a county is entitled from the general allocation and the comptroller shall issue warrants in the amounts certified, drawn upon the general allocation in favor of the respective counties. A county shall place the money so received in the county mental health and institutions fund, and shall expend it in the same fiscal year in which it is received and only for the purposes authorized by section 331.425, subsection 13, paragraph "d", subparagraphs (1), (2), (3), and (4), and paragraphs "b", "c", "d", and "g".

If a county has not established or is not affiliated with a community mental health center under chapter 230A, the county shall expend a portion of the money received from the general allocation to contract with a community mental health center to provide mental health services to the county's residents. If such a contractual relationship is unworkable or undesirable, the commission may waive the expenditure requirement. However, if the commission waives the requirement, the commission shall address the specific concerns of the county and shall attempt to facilitate the provision of mental health services to the county's residents through an affiliation agreement or other means.
225C.8 Formula for distribution of general allocation.
1. The general allocation of the state community mental health and mental retardation services fund shall be distributed to ensure that each county participates in the distribution of the funds, to recognize past efforts made by individual counties to support state institutional and community-based services for mentally ill and mentally retarded persons, and to recognize both individual counties as entities and the distribution of the state population across counties.
2. In distributing the general allocation, each county shall receive an amount equal to the sum of the following two factors:
   a. Fifty percent of the general allocation divided by a factor of ninety-nine.
   b. Fifty percent of the general allocation multiplied by a factor equal to that county's proportionate share of the total state population.

225C.9 Requirements of counties receiving general allocation money.
1. A county is entitled to receive money from the general allocation of the state community mental health and mental retardation services fund in any fiscal year in an amount determined by section 225C.8, if the county:
   a. Raised by county levy and expended for mental health and mental retardation services, in the preceding fiscal year, an amount of money at least equal to the amount so raised and expended for those purposes during the fiscal year beginning July 1, 1980.
   (1) With reference to the fiscal year beginning July 1, 1980, money "raised by county levy and expended for mental health and mental retardation services" means the total amount levied and expended by the county under section 331.425, subsection 13, as the subsection read at the time that levy was made, adjusted by a procedure prescribed by rules, which shall be adopted by the auditor of state in consultation with the director, to exclude expenditures other than mental health and mental retardation expenditures which the county made in that fiscal year from the proceeds of that levy.
   (2) With reference to a fiscal year beginning on or after July 1, 1981, money "raised by county levy and expended for mental health and mental retardation services" means the total amount of money expended by the county from the county mental health and institutions fund for the purposes authorized by section 331.425, subsection 13, paragraph "a", subparagraphs (1), (2), and (3), and paragraphs "b", "c", "d", and "g", exclusive of state money received from the general allocation of the state community mental health and mental retardation services fund and of any third party reimbursement to the county.
   (3) A county shall, as soon as reasonably possible after January 1, 1982, begin preparations to adopt and, by January 1, 1984, implement an accounting and financial reporting procedure for recording expenditures for mental health and mental retardation services, in conformity with rules, which shall be adopted by the auditor of state in consultation with the director and a committee representing appropriate county officials. It is the intent of this subparagraph that the Seventieth General Assembly, at its 1984 Session, reconsider the requirements of paragraph "a" of this subsection with a view to possible adjustments to more precisely measure each county's financial effort in support of mental health and mental retardation services.
   b. Submits or joins other counties in submitting, prior to September 15 of each year, an application for a share of the general allocation for the succeeding fiscal year which is in conformity with subsection 2.
   2. An application may be filed by a county or jointly by two or more counties. The application shall consist of:
      a. An annual plan to improve or maintain availability and accessibility of comprehensive services to residents of the county or counties, which is found by the director to be in substantial compliance with the requirements of this chapter. The annual plan is in substantial compliance with those requirements if it:
         (1) Indicates that the services for which the county or counties intend to use general allocation money are comprehensive services or other services mandated or authorized by law, and are offered by accredited or licensed providers where accreditation or licensure standards are applicable.
         (2) Demonstrates the availability and accessibility of comprehensive services by establishing or maintaining formal agreements for purchase of services or grant relationships with providers of services, and by extending eligibility for those services to all residents of the county or counties who are unable to assume the full cost of their care.
         (3) Demonstrates effective implementation of an annual plan submitted by the county or counties under this subsection for the preceding fiscal year.
      b. Evidence that each county is in compliance with subsection 1, paragraph "a".
   3. Each application shall be for a period of at least one year and shall be acted upon as soon as reasonably possible by the director, who shall notify the applicant county or counties of the action on the application no later than November 1 of the year in which the application is submitted. Money from the general allocation shall be disbursed on a quarterly basis to the counties entitled to the money under section 225C.8 and this section. Counties receiving the money shall submit quarterly financial and plan status reports in the manner prescribed by the director.
4. A county shall return to the treasurer of state, no later than September 30 of each year, for placement in the general allocation of the state community mental health and mental retardation services fund, an amount equal to the amount by which expenditures by the county under section 331.425, subsection 13, paragraph "a", subparagraphs (1), (2), and (3), and paragraphs
"b", "c", "d", and "y" during the fiscal year ending the preceding June 30 were less than the total of that county’s share of the general allocation of the state community mental health and mental retardation services fund for that preceding fiscal year.

225C.10 Special allocation. The special allocation of the state community mental health and mental retardation services fund shall be used by the director to administer grants-in-aid, awarded by the commission, to counties, combinations of counties, or their designees to provide to persons in a particular county or area one or more new or expanded community-based mental health or mental retardation services, or to continue those new or expanded services in a subsequent year, in furtherance of the purpose stated in the Acts of the Sixty-ninth General Assembly, chapter 78, section 1. A grant may be made on terms providing for its use by the county or other grantee over a period of time greater than one year, but the entire grant shall be made from money available in the special allocation for the fiscal year during which the grant is made, and the director shall not obligate funds which the director anticipates will be appropriated in any future fiscal year. Each grant shall be made on terms and conditions agreed to by the director and the grantee. In awarding grants, priority shall be given to proposed projects that enhance deinstitutionalization and provide accessible comprehensive services to geographical areas of the state which do not have those services or which have experienced reductions in those services due to the elimination of programs no longer funded. A proposed project which will offer services other than comprehensive services may be considered for a special allocation grant if the relevancy of the project to the needs of mentally ill and mentally retarded persons is demonstrated to the satisfaction of the commission.

225C.11 Partial reimbursement to counties for local inpatient mental health care and treatment.

1. A county which pays, from county funds budgeted under section 331.425, subsection 13, paragraphs "d" and "y", the cost of care and treatment of a mentally ill person who is admitted for preliminary diagnostic evaluation by a community mental health center or an alternative diagnostic facility has confirmed that the admission is appropriate to the person’s mental health needs, and that no suitable alternative method of providing the needed services in a less restrictive setting or in or nearer to the person’s home community is currently available. The policy established by this section shall require that the lessee use the leased premises to deliver either comprehensive services or other services normally delivered by the lessee.

2. A county may claim reimbursement by filing with the director a claim in a form prescribed by the director by rule. Claims may be filed on a quarterly basis, and when received shall be verified as soon as reasonably possible by the director. The director shall certify to the state comptroller the amount to which each county claiming reimbursement is entitled, and the comptroller shall issue warrants to the respective counties drawn upon funds appropriated by the general assembly for the purpose of this section. A county shall place funds received under this section in the county mental health and institutions fund. If the appropriation for a fiscal year is insufficient to pay all claims arising under this section, the comptroller shall prorate the funds appropriated for that year among the claimant counties so that an equal proportion of each county’s claim is paid in each quarter for which proration is necessary.

225C.12 Authority of director to lease facilities. The director may enter into agreements under which a facility or portion of a facility administered by the director is leased to a department or division of state government, a county or group of counties, or a private nonprofit corporation organized under chapter 504A. A lease executed under this section shall require that the lessee use the leased premises to deliver either comprehensive services or other services normally delivered by the lessee.

225C.13 Preliminary diagnostic evaluation.

1. Except in cases of medical emergency, a person shall be admitted to a state mental health institute as an inpatient only after a preliminary diagnostic evaluation by a community mental health center or by an alternative diagnostic facility. The director has confirmed that the admission is appropriate to the person’s mental health needs, and that no suitable alternative method of providing the needed services in a less restrictive setting or in or nearer to the person’s home community is currently available. The policy established by this section shall be implemented in the manner and to the extent prescribed by sections 225C.14, 225C.15 and 225C.16. However, notwithstanding the mandatory language requiring preliminary diagnostic evaluations in this section and sections 225C.14, 225C.15 and 225C.16, preliminary diagnostic evaluations shall not be required until the fiscal year for which the general assembly has appropriated moneys to the state community mental health and mental retardation services fund under section 225C.6.
2. As used in this section and sections 225C.14, 225C.15, and 225C.16, the term "medical emergency" means a situation in which a prospective patient is received at a state mental health institute in a condition which, in the opinion of the chief medical officer, or that officer's physician designee, requires the immediate admission of the person notwithstanding the policy stated in subsection 1.

225C.14 County implementation of evaluations. The board of supervisors of a county shall, no later than July 1, 1982, require that the policy stated in section 225C.13 be followed with respect to admission of persons from that county to a state mental health institute. A community mental health center which is supported, directly or in affiliation with other counties, by that county shall perform the preliminary diagnostic evaluations for that county, unless the performance of the evaluations is not covered by the agreement entered into by the county and the center under section 230A.12, and the center's director certifies to the board of supervisors that the center does not have the capacity to perform the evaluations, in which case the board of supervisors shall proceed under section 225C.16.

225C.15 Referrals for evaluation. 1. The chief medical officer of a state mental health institute, or that officer's physician designee, shall advise a person residing in that county who applies for voluntary admission, or a person applying for the voluntary admission of another person who resides in that county, in accordance with section 229.41, that the board of supervisors has implemented the policy stated in section 225C.13, and shall advise that a preliminary diagnostic evaluation of the prospective patient be sought from the appropriate community mental health center or alternative diagnostic facility, if that has not already been done. This subsection does not apply when voluntary admission is sought in accordance with section 229.41 under circumstances which, in the opinion of the chief medical officer or that officer's physician designee, constitute a medical emergency.

2. The clerk of the district court in that county shall refer a person applying for authorization for voluntary admission, or for authorization for voluntary admission of another person, in accordance with section 229.42, to the appropriate community mental health center or alternative diagnostic facility for the preliminary diagnostic evaluation unless the applicant furnishes a written statement from that center or facility which indicates that the evaluation has been performed and that the person's admission to a state mental health institute is appropriate. This subsection does not apply when authorization for voluntary admission is sought under circumstances which, in the opinion of the chief medical officer or that officer's physician designee, constitute a medical emergency.

3. Judges of the district court in that county or the judicial hospitalization referee appointed for that county shall so far as possible arrange for a physician on the staff of or designated by the appropriate community mental health center or alternative diagnostic facility to perform a prehearing examination of a respondent required under section 229.8, subsection 3, paragraph "b".

4. The chief medical officer of a state mental health institute shall promptly submit to the appropriate community mental health center or alternative diagnostic facility a report of the voluntary admission of a patient under the medical emergency clauses of subsections 1 and 2. The report shall explain the nature of the emergency which necessitated the admission of the patient without a preliminary diagnostic evaluation by the center or alternative facility.

225C.16 Alternative diagnostic facility. If a county is not served by a community mental health center having the capacity to perform the required preliminary diagnostic evaluations, the board of supervisors shall arrange for the evaluations to be performed by an alternative diagnostic facility for the period until the county is served by a community mental health center with the capacity to provide that service. An alternative diagnostic facility may be the outpatient service of a state mental health institute or any other mental health facility or service able to furnish the requisite professional skills to properly perform a preliminary diagnostic evaluation of a person whose admission to a state mental health institute is being sought or considered on either a voluntary or an involuntary basis.

225C.17 County mental health and mental retardation co-ordinating board. 1. A county board of supervisors, independently or in conjunction with one or more other county boards of supervisors, shall either establish a county or joint county mental health and mental retardation co-ordinating board or constitute the board or the joint boards of supervisors as the ex officio county mental health and mental retardation co-ordinating board. If a separate county mental health and mental retardation co-ordinating board is established, it shall be composed of persons who have demonstrated a concern for mental health and mental retardation services and its size shall be determined by the board or joint boards of supervisors. One or more county supervisors may be named to serve on a separate county mental health and mental retardation co-ordinating board. If the board or joint boards of supervisors serve ex officio as the county mental health and mental retardation co-ordinating board, it shall establish an advisory board composed of persons who have demonstrated a concern for mental health and mental retardation services, and who are not governmental officials, to advise the co-ordinating board with respect to the co-ordinating board's functions under subsection 2.

2. A county or joint county mental health and mental retardation co-ordinating board shall:
§225C.17, MENTAL HEALTH AUTHORITY

a. Develop a plan for the provision of mental health and mental retardation services in the county or counties represented by the membership of the board, consistent with the state mental health and mental retardation plans; however, the plan shall only be valid if approved by the county board or boards of supervisors.

b. Distribute, after a county assessment of needed services and available resources, no more than sixty percent of the county’s or counties’ share of the general allocation of the state community mental health and mental retardation services funds for either mental health or mental retardation services.

c. Prepare an annual fiscal accounting of the use of state moneys appropriated through the state community mental health and mental retardation services fund for use in the respective counties.

d. Nominate potential recipients of grant money made available from or through the director for development of mental health or mental retardation services.

CHAPTER 226
STATE MENTAL HEALTH INSTITUTES

226.45 Reimbursement to county or state. If a patient is not receiving medical assistance under chapter 249A and the amount to the account of any patient in the patients’ personal deposit fund exceeds two hundred dollars, the business manager of the hospital may apply any of the excess to reimburse the county of legal settlement or the state in a case where no legal settlement exists for liability incurred by the county or the state for the payment of care, support and maintenance of the patient, when billed by the county of legal settlement or by the director for a patient having no legal settlement. [69GA, ch 11, §16]

CHAPTER 227
COUNTY AND PRIVATE HOSPITALS FOR MENTALLY ILL

227.2 Inspection.
1. The commissioner of public health shall make, or cause to be made, at least one licensure inspection each year of every county care facility. Either the director or the commissioner of public health, in co-operation with each other, upon receipt of a complaint or for good cause, may make, or cause to be made, a review of a county care facility or of any other private or county institution where mentally ill or mentally retarded persons reside. A licensure inspection or a review shall be made by a competent and disinterested person who is acquainted with and interested in the care of mentally ill and mentally retarded persons. The objective of a licensure inspection or a review shall be an evaluation of the programming and treatment provided by the facility. After each licensure inspection of a county care facility, the person who made the inspection shall consult with the county authorities on plans and practices that will improve the care given patients and shall make recommendations to the director and the commissioner of public health for coordinating and improving the relationships between the administrators of county care facilities, the director, the commissioner of public health, the superintendents of state mental health institutes and hospital-schools, community mental health centers, and other co-operating agencies, to cause improved and more satisfactory care of patients. A written report of each licensure inspection of a county care facility under this section shall be filed with the director and the commissioner of public health.

a. The capacity of the institution for the care of residents.

b. The number, sex, ages, and primary diagnoses of the residents.

c. The care of residents, their food, clothing, treatment plan, employment, and opportunity for recreational activities and for productive work intended primarily as therapeutic activity.

d. The number, job classification, sex, duties, and salaries of all employees.

e. The cost to the state or county of maintaining residents in a county care facility.

f. The recommendations given to and received from county authorities on methods and practices that will improve the conditions under which the county care facility is operated.

g. Any failure to comply with standards adopted under section 227.4 for care of mentally ill and mentally retarded persons in county care facilities, which is not covered in information submitted pursuant to paragraphs “a” to “f”, and any other matters which the commissioner of public health, in consultation with the director, may require.

2. A copy of the written report prescribed by subsection 1 shall be furnished to the county board of supervisors, to the county mental health and mental retardation co-ordinating board or to its advisory board if the county board of supervisors constitutes ex officio the co-ordinating board, to the administrator of the county care facility inspected and to its care review committee, and to the commission on the aging.

3. The state department of health shall inform the director of an action by the department to suspend, revoke, or deny renewal of a license issued by the state department of health to a county care facility, and the reasons for the action.
4. In addition to the licensure inspections required or authorized by this section, the director shall cause to be made an evaluation of each person cared for in a county care facility at least once each year by one or more qualified mental health, mental retardation, or medical professionals, whichever is appropriate.

a. It is the responsibility of the state to secure the annual evaluation for each person who is on convalescent leave or who has not been discharged from a state mental health institute. It is the responsibility of the county to secure the annual evaluation for all other mentally ill persons in the county care facility.

b. It is the responsibility of the state to secure the annual evaluation for each person who is on leave and has not been discharged from a state hospital-school. It is the responsibility of the county to secure the annual evaluation for all other mentally retarded persons in the county care facility.

c. It is the responsibility of the county to secure an annual evaluation of each resident of a county care facility to whom neither paragraph "a" nor paragraph "b" is applicable.

5. The evaluations required by subsection 4 shall include an examination of each person which shall reveal the person’s condition of mental and physical health and the likelihood of improvement or discharge and other recommendations concerning the care of those persons as the evaluator deems pertinent. One copy of the evaluation shall be filed with the director and one copy shall be filed with the administrator of the county care facility.

See 69GA, ch 78, §20

227.3 Residents to have hearing. The inspector conducting any licensure inspection or review under section 227.2 shall give each resident an opportunity to converse with the inspector out of the hearing of any officer or employee of the institution, and shall fully investigate all complaints and report the result in writing to the director. The director before acting on the report adversely to the institution, shall give the persons in charge a copy of the report and an opportunity to be heard.

See 69GA, ch 78, §20

227.4 Standards for care of mentally ill and mentally retarded persons in county care facilities. The director, in co-operation with the state department of health, shall recommend, and the mental health and mental retardation commissioned shall adopt standards for the care of and services to mentally ill and mentally retarded persons residing in county care facilities. The objective of the standards is to ensure that mentally ill and mentally retarded residents of county care facilities are not only adequately fed, clothed, and housed, but are also offered reasonable opportunities for productive work and recreational activities suited to their physical and mental abilities and offering both a constructive outlet for their energies and, if possible, therapeutic benefit. When recommending standards under this section, the director shall designate an advisory committee representing administrators of county care facilities, county co-ordinating boards, and county care facility care review committees to assist in the establishment of standards.

See 69GA, ch 78, §20

227.6 Removal of residents. If a county care facility fails to comply with rules and standards adopted under this chapter, the director may remove all mentally ill and mentally retarded persons cared for in the county care facility at public expense, to the proper state mental health institute or hospital-school, or to some private or county institution or hospital for the care of the mentally ill or mentally retarded that has complied with the rules prescribed by the director. The removal of residents, if to a state mental health institute or hospital-school, shall be made by an attendant or attendants sent from the institution or hospital-school. If a resident is removed under this section, at least one attendant shall be of the same sex. If the director finds that the needs of mentally ill and mentally retarded residents of any other county or private institution are not being adequately met, those residents may be removed from that institution upon order of the director, in consultation with the commissioner of public health.

See 69GA, ch 78, §20

227.16 to 227.18 Repealed by 69GA, ch 78, §51.

The amendment to section 227.18 by 69GA, ch 117, §1029, was included in this repeal.

227.19 “Director” defined. For the purpose of this chapter “director” or “state director” means the director of the division of mental health, mental retardation, and developmental disabilities of the department of social services.

[69GA, ch 78, §36]

See 69GA, ch 78, §20

CHAPTER 230

SUPPORT OF THE MENTALLY ILL

230.20 Statement of charges to counties. The superintendent of each state hospital for the mentally ill established by section 226.1, or his designee, shall for each semiannual period, which shall either begin January 1 or July 1, compute the amounts which are due the state from each county for services rendered by the hospital to patients chargeable to those counties, and shall bill the counties quarterly under subsection 4. Each hospital’s charges for services rendered in a semiannual period shall be based on that hospital’s expenditures during the immediately preceding semiannual period, and shall be computed as follows:

1. The expenditures of the hospital during a semiannual period shall be separately computed by program in accordance with generally accepted accounting procedures. In so doing, the superintendent or the superintendent's designee shall not include any of the following:
   a. The costs of food, lodging and other maintenance provided to persons not patients of the hospital.
   b. The costs of certain direct medical services, which shall be charged directly against the patient who received the services. The direct medical services to which this paragraph is applicable shall be specifically identified in rules adopted by the department of social services in accordance with chapter 17A, and may include but need not be limited to X-ray, laboratory and dental services.
   c. The cost of outpatient and state placement services, which shall be charged directly against the patient who received the services at a rate to be established by the state director on the basis of the actual cost of the services.
2. The total patient days of service provided during a semiannual period shall be identified and accumulated for each program for which expenditures are separately computed under subsection 1 of this section.
3. The total expenditure during a semiannual period computed for each program pursuant to subsection 1 shall be divided by the total patient days of service provided during the semiannual period by that program, determined pursuant to subsection 2, to derive the average daily patient cost for each program.
4. Each county shall be charged an amount computed as follows:
   a. The charges attributable to each inpatient chargeable to that county, calculated by multiplying the average daily patient cost for each program under which the patient was served by the number of days the patient was so served during the calendar quarter, and adding the cost of direct medical services received by the patient during the calendar quarter; and
   b. The charges attributable to each outpatient chargeable to that county who was served by the hospital during the calendar quarter, calculated at the cost established under subsection 1, paragraph "c".
5. An individual statement shall be prepared for a patient on or before the fifteenth day of the month next succeeding the month in which that patient leaves the hospital, and a general statement shall be prepared at least quarterly for each county to which charges are made under this section. Except as otherwise required by sections 125.33 and 125.34 the general statement shall list the name of each patient chargeable to that county who was served by the hospital during the preceding month or calendar quarter and the amount due on account of each patient, and the county shall be billed for eighty percent of the stated charge for each patient specified in this subsection. The statement prepared for each county shall be certified by the superintendent of the hospital to the state comptroller and a duplicate statement shall be mailed to the auditor of that county.
6. All or any reasonable portion of the charges incurred for services rendered to any patient, to the most recent date for which the charges have been computed, may be paid at any time by the patient or by any other person on the patient's behalf. Any payment so made, and any federal financial assistance received pursuant to title XVIII or XIX of the United States Social Security Act for services rendered to a patient, shall be credited against the patient's account and, if the charges so paid have previously been billed to a county, reflected in the hospital's next general statement to that county. [69GA, ch 78, §38, 39]

See 69GA, ch 78, §40

230A.4 Trustees—qualifications—manner of selection. When the board or boards of supervisors of a county or affiliated counties decides to directly establish a community mental health center under this chapter, the supervisors, acting jointly in the case of affiliated counties, shall appoint a board of community mental health center trustees to serve until the next succeeding general election. The board of trustees shall consist of at least seven members each of whom shall be a resident of the county or one of the counties support operation of the center, and to form agreements with the board of supervisors of any additional county for that county to join in supporting and receiving services from or through the center. [69GA, ch 78, §41, ch 117, §1029]

See 69GA, ch 78, §40

230A.23 and 230A.24 Repealed by 69GA, ch 117, §1097; see §331.425(13).
served by the center. An employee of the center is not eligible for the office of community mental health center trustee. At the first general election following establishment of the center, all members of the board of trustees shall be elected. They shall assume office on the second day of the following January which is not a Sunday or legal holiday, and shall at once divide themselves by lot into three classes of as nearly equal size as possible. The first class shall serve for terms of two years, the second class for terms of four years, and the third class for terms of six years. Thereafter, a member shall be elected to the board of trustees for a term of six years at each general election to succeed each member whose term will expire in the following year. [69GA, ch 117, §1030]

230A.9 Duties of treasurer.
1. The treasurer of the community mental health center shall receive the funds made available to the center by the county or counties it serves, and any other funds which may be made available to the center, and shall disburse the center's funds upon warrants drawn as required by section 230A.8, subsection 3.
2. The treasurer shall keep an accurate account of all receipts and disbursements and shall register all orders drawn and reported to him by the secretary, showing the number, date, to whom drawn, the purpose and amount.
3. At intervals specified by the county board of supervisors, not less often than once each ninety days, the county treasurer of each county served by the center shall notify the chairperson of the center's board of trustees of all amounts due the center from the county which have not previously been paid over to the treasurer of the center. The chairperson shall then file a claim for payment as specified in sections 331.504, subsection 7, 331.506 and 331.554. The provisions of section 331.504, subsection 8 notwithstanding, the claims shall not include information which in any manner identifies an individual who is receiving or has received treatment at the center. [69GA, ch 117, §1209]

230A.16 Establishment of standards. The director of the division of mental health, mental retardation, and developmental disabilities shall recommend and the mental health and mental retardation commission shall adopt standards for community mental health centers and comprehensive community mental health programs, with the overall objective of ensuring that each center and each affiliate providing services under contract with a center furnishes high quality mental health services within a framework of accountability to the community it serves. The standards shall be in substantial conformity with those of the psychiatric committee of the joint committee on accreditation of hospitals and other recognized national standards for evaluation of psychiatric facilities unless in the judgment of the director of the division of mental health, mental retardation, and developmental disabili-

ties, with approval of the mental health and mental retardation commission, there are sound reasons for departing from such standards. When recommending standards under this section, the director of the division of mental health, mental retardation, and developmental disabilities shall designate an advisory committee representing boards of directors and professional staff of community mental health centers to assist in the formulation or revision of standards. At least a simple majority of the members of the advisory committee shall be lay representatives of community mental health center boards of directors. At least one member of the advisory committee shall be a member of a county board of supervisors. The standards recommended under this section shall include requirements that each community mental health center established or operating as authorized by section 230A.1 shall:
1. Maintain and make available to the public a written statement of the services it offers to residents of the county or counties it serves, and employ or contract for services with affiliates employing specified minimum numbers of professional personnel possessing specified appropriate credentials to assure that the services offered are furnished in a manner consistent with currently accepted professional standards in the field of mental health.
2. Unless it is governed by a board of trustees elected or selected under sections 230A.5 and 230A.6, be governed by a board of directors which adequately represents interested professions, consumers of the center's services, socioeconomic, cultural, and age groups, and various geographical areas in the county or counties served by the center.
3. Arrange for the financial condition and transactions of the community mental health center to be audited once each year by the auditor of state. However, in lieu of an audit by state accountants, the local governing body of a community mental health center organized under this chapter may contract with or employ certified public accountants to conduct the audit, pursuant to the applicable terms and conditions prescribed by sections 11.18 and 11.19 and audit format prescribed by the auditor of state. Copies of each audit shall be furnished by the accountant to the director of the division of mental health, mental retardation, and developmental disabilities, and the board of supervisors supporting the audited community mental health center.
4. Adopt and implement procedural rules ensuring that no member of the center's board of directors, or board of trustees receives from the center information which identifies or is intended to permit the members of the board to identify any person who is a client of the center. [69GA, ch 78, §42]

See 69GA, ch 78, §20

230A.17 Review and evaluation. The director of the division of mental health, mental retardation, and developmental disabilities may review and evaluate any community mental health
center upon the recommendation of the mental health and mental retardation commission, and shall do so upon the written request of the center's board of directors, its chief medical or administrative officer, or the board of supervisors of any county from which the center receives public funds. The cost of the review shall be paid by the division of mental health, mental retardation, and developmental disabilities. [69GA, ch 78, §43]

See 69GA, ch 78, §20

230A.18 Report of review and evaluation. Upon completion of a review made pursuant to section 230A.17, the review shall be submitted to the board of directors and chief medical or administrative officer of the center. If the review concludes that the center fails to meet any of the standards established pursuant to section 230A.16, subsection 1, and that the response of the center to this finding is unsatisfactory, these conclusions shall be reported to the mental health and mental retardation commission which may forward the conclusions to the board of directors of the center and request an appropriate response within thirty days. If no response is received within thirty days, or if the response is unsatisfactory, the commission may call this fact to the attention of the board of supervisors of the county or counties served by the center, and in doing so shall indicate what corrective steps have been recommended to the center's board of directors. [69GA, ch 78, §44]

See 69GA, ch 78, §20

CHAPTER 232

JUVENILE JUSTICE

232.142 Maintenance and cost of juvenile homes.
1. County boards of supervisors which singly or in conjunction with one or more other counties provide and maintain juvenile detention and juvenile shelter care homes are subject to this section.
2. For the purpose of providing and maintaining a county or multicounty home, the board of supervisors of any county may issue bonds in accordance with sections 331.441 to 331.449 and levy a tax in accordance with section 331.422, subsection 9. Expenses for providing and maintaining a multicounty home shall be paid by the counties participating in a manner to be determined by the boards of supervisors.
3. Upon request of the board of supervisors, the area education agency shall provide suitable curriculum, teaching staff, books, supplies, and other necessary materials and equipment for the instruction of children of school age who are detained in such a home.

4. Approved county or multicounty juvenile homes shall be entitled to receive financial aid from the state in the amount and in such manner as determined by the commissioner. Aid paid by the state shall not exceed fifty percent of the total cost of the establishment, improvements, operation, and maintenance of such a home.

County or multicounty juvenile homes established; 68GA, ch 8, §17(3)

5. The commissioner shall adopt minimal rules and standards for the establishment, maintenance, and operation of such homes as shall be necessary to effect the purposes of this chapter. The commissioner shall, upon request, give guidance and consultation in the establishment and administration of such homes and programs for such homes.

6. The commissioner shall approve annually all such homes established and maintained under the provisions of this chapter. No such home shall be approved unless it complies with minimal rules and standards adopted by the commissioner. [69GA, ch 117, §1031]

CHAPTER 234

CHILD AND FAMILY SERVICES

234.1 Definitions. As used in this chapter, unless the context otherwise requires:
1. "Division" or "state division" means that division of the department of social services to which the commissioner has assigned responsibility for income and service programs.
2. "Director" or "state director" means the director of the division.
3. "County board" means the county board of social welfare appointed pursuant to section 234.9.
4. "Child" means either a person less than eighteen years of age or a person eighteen, nineteen, or twenty years of age who meets any of the following conditions:

a. Is in full-time attendance at an approved school pursuing a course of study leading to a high school diploma.

b. Is attending an instructional program leading to a high school equivalency diploma.

c. Has been identified by the director of special education of the area education agency as a child requiring special education as defined in section 281.2, subsection 1.

A person over eighteen years of age who has received a high school diploma or a high school equivalency diploma is not a child within the definition in this subsection.

5. "Food programs" means the food stamp and donated foods programs authorized by federal law under the United States department of agriculture. [69GA, ch 7, §11]
234.10 **Compensation of county board members.** All members of the county board of social welfare shall be reimbursed for the actual and necessary expenses incurred by them in the discharge of their duties. They shall also receive compensation for services at the rate of six dollars per diem, not to exceed a total of one hundred fifty dollars in any one year. [69GA, ch 117, §1032]

234.36 **When county to pay foster care costs.** Each county shall pay from the county fund specified in section 331.425, subsection 13, paragraph "e"; the cost of foster care for a child placed by a court as provided in section 232.50 or section 232.99. However, in any fiscal year for which the general assembly appropriates state funds to pay for foster care for children placed by courts under sections 232.50 and 232.99, the county is responsible for these costs only when the funds so appropriated to the department for that fiscal year have been exhausted. The rate of payment by the county or the state under this section shall be that fixed by the department of social services pursuant to section 234.38. [69GA, ch 78, §45, ch 117, §1033]

See 69GA, ch 78, §20

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CHAPTER 250

COMMISSION OF VETERAN AFFAIRS

250.1 and 250.2 Repealed by 69GA, ch 117, §1097.

The amendment to section 250.1 by 69GA, ch 33, §2, was included in this repeal.

250.3 **County commission of veteran affairs.** The county commission of veteran affairs shall consist of three persons, all of whom shall be honorably discharged men or women of the United States who served in the military or naval forces of the United States in any war, including World War I at any time between April 6, 1917, and November 11, 1918, both dates inclusive, World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive, the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, and the Vietnam Conflict at any time between August 5, 1964, and May 7, 1975, both dates inclusive. If possible each member of the commission shall be a veteran of a different war or conflict, so as to divide membership among the men and women who served in World War I, World War II, the Korean Conflict and Vietnam Conflict, however, this qualification shall not preclude membership to a veteran who served in more than one of the wars or conflicts. [69GA, ch 33, §3]

250.5 **Compensation.** A member of the commission shall receive twenty-five dollars for each month during which the member attends one or more commission meetings and shall be reimbursed for mileage the same as a member of the board of supervisors. Compensation and mileage shall be paid out of the tax levied under section 331.422, subsection 10. [69GA, ch 33, §4, ch 117, §1034]

250.7 **Meetings—report—budget.** The commission shall meet monthly and at other times as necessary. At the monthly meeting it shall determine who are entitled to benefits and the probable amount required to be expended. The commission shall meet annually to prepare an estimated budget for all expenditures to be made in the next fiscal year and certify the budget to the board of supervisors. The board may approve or reduce the budget for valid reasons shown and entered of record and the board's decision is final. [69GA, ch 33, §6]

250.10 **Disbursements—inspection of records.** All claims certified by the commission shall be reviewed by the board of supervisors and the county auditor shall issue warrants in payment of same drawn upon the veteran affairs fund. All applications, investigation reports and case records shall be privileged communications and held confidential, subject to use and inspection only by persons authorized by law in connection with their official duties relating to financial audits and the administration of the provisions of this chapter. Provided, however, that the county commission of veteran affairs shall prepare and file in the office of the county auditor on or before the thirtieth day of each January, April, July and October a report showing the names and addresses of all recipients receiving assistance under this chapter, together with the amount paid to each during the preceding quarter. Each report so filed shall be securely fixed in a record book to be used only for such reports made under this chapter.

The record book shall be and the same is hereby declared to be a public record, open to public inspection at all times during the regular office hours of the county auditor. Each person who desires to examine said records, other than in pursuance of official duties as hereinbefore provided, shall sign a written request to examine the same, which shall contain an agreement on the part of the signer that he or she will not utilize any information gained therefrom for commercial or political purposes.

It shall be unlawful for any person, body, association, firm, corporation or any other agency to solicit, disclose, receive, make use of or to authorize, knowingly permit, participate in or acquire in the use of any lists, names or other information obtained from the reports above provided for, for commercial or political purposes, and a violation of this provision shall constitute a serious misdemeanor. [69GA, ch 33, §7]

250.11 **Data furnished state commission.** The commission of veteran affairs of each county shall provide information to the commission of
the state department of veterans affairs as the state commission may request. [69GA, ch 33, §8]

250.13 Burial—expenses. The commission shall be responsible for the interment in a suitable cemetery of the bodies of any honorably discharged men or women of the United States, who served in the military or naval forces of the United States during any war, including World War I at any time between April 6, 1917 and November 11, 1918, both dates inclusive, World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive, the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, and the Vietnam Conflict at any time between August 5, 1964, and May 7, 1975, both dates inclusive, or the spouse, surviving spouse, or child of the person, if the person has died without leaving sufficient means to defray the funeral expenses. The commission may pay such expenses in a sum not exceeding an amount established by the board of supervisors. [69GA, ch 33, §9]

250.14 Repealed by 69 GA, ch 33, §12.

250.15 Expenses and audit. Burial expenses shall be paid by the county in which the person died. If the person is a resident of a different county at the time of death, the latter county shall reimburse the county where the person died for the cost of burial. In either case, the board of supervisors of the respective counties shall audit and pay the account from the funds provided for in this chapter in the manner as other claims are audited and paid. [69GA, ch 33, §10]

250.16 Markers for graves. The county commission of veteran affairs may furnish some suitable and appropriate metal marker, at a cost not exceeding fifteen dollars each, for the grave of each honorably discharged man or woman of the United States, who served in the military or naval forces of the United States during any war, including World War I at any time between April 6, 1917, and November 11, 1918, both dates inclusive, World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive, the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, and including the Vietnam Conflict at any time between August 5, 1964, and May 7, 1975, both dates inclusive, who is buried within the limits of the township or municipality, to be placed at the individual’s grave to permanently mark and designate the grave for memorial purposes. The expenses shall be paid from any funds raised as provided in this chapter. [69GA, ch 33, §11]

CHAPTER 251

EMERGENCY RELIEF ADMINISTRATION

251.4 Grants from state funds to counties. The state division may require as a condition of making available state assistance to counties for emergency relief purposes, that the county boards of supervisors shall make maximum tax levies for relief, establish budgets as needed in respect to the relief situation in the counties, and comply with restrictions in section 331.422, subsection 1.[69GA, ch 69, §117, §1035]

251.5 Duties of the county board of social welfare. The county board of social welfare shall:
1. Co-operate with the county board of supervisors in all matters pertaining to administration of relief.
2. At the request of the county board of supervisors, prepare requests for grants of state funds.
3. At the request of the county board of supervisors, administer county relief funds.
4. In counties receiving grants of state funds upon approval of the comptroller, administer both state and county relief funds.
5. Perform such other duties as may be prescribed by the state director and the county board of supervisors. [69GA, ch 117, §1036]

251.6 County supervisors to determine relief and work projects. The county board of supervisors shall supervise administration of emergency relief, and shall determine the minimum amount of relief required for each person or family, which persons are employable, and whether and under what conditions persons receiving emergency relief may be employed by the county. [69GA, ch 117, §1037]

251.7 County directors to act as executive officers. The county director of social welfare is the executive officer of the county board of social welfare in all matters pertaining to relief. [69GA, ch 117, §1038]

CHAPTER 252

SUPPORT OF THE POOR

252.27 Form of relief—condition. The board of supervisors shall determine the form of the relief. However, legal aid shall be only in civil matters and provided only through a legal aid program approved by the board of supervisors. The amount of assistance issued shall be determined by standards of assistance established by the board of supervisors. They may require any able-
bodied person to work on public programs or projects at the prevailing local rate per hour in payment for and as a condition of granting relief. The labor shall be performed under the direction of the officers having charge of such public programs or projects. Subject to the provisions of section 142.1, relief may consist of the burial of nonresident indigent transients and the payment of the reasonable cost of burial, not to exceed two hundred fifty dollars.

The board shall record its proceedings relating to the provision of relief to specific persons under this chapter. A person who is aggrieved by a decision of the board may appeal the decision as if it were a contested case before an agency and as if the person had exhausted administrative remedies in accordance with the procedures and standards in section 17A.19, subsections 2 to 8 except paragraphs "b" and "c" of subsection 8, and section 17A.20. [69GA, ch 117, §1039]

CHAPTER 253

COUNTY CARE FACILITIES

253.3 Annual published report. The board of supervisors, prior to September 1 of each year, shall publish in the official papers of the county as part of its proceedings, a financial statement of the receipts of the county care facility, or county farm, itemizing them and stating their source, which report shall also set forth the total expenditures and the value of the property on hand on July 1 of the year for which the report is made and a comparison with the inventory of the previous year. [69GA, ch 117, §1042]

CHAPTER 298

SCHOOL TAXES AND BONDS

298.13 Monthly payment of taxes. Before the fifteenth day of each month in each year, the county treasurer shall give notice to the board of each school corporation in the county of the amount collected for each fund to the first day of the month. The president of each board shall draw a draft for the amount reported, countersigned by the secretary, upon the county treasurer, who shall pay the taxes to the treasurers of the several school boards only on the draft. [69GA, ch 117, §1210]

CHAPTER 306

ESTABLISHMENT, ALTERATION AND VACATION OF HIGHWAYS

306.42 Transfer of rights of way. 1. This section is intended to vest all documents of title in road right of way in the jurisdiction responsible for the road. This section establishes a simple method to transfer road rights of way by quit claim deed and to authorize the use of available descriptions, plats, maps or engineering drawings to effect such transfers and to provide an orderly method by which such transfers may be filed, indexed and recorded.
2. The state department of transportation shall transfer by quit claim deed to the county or to the city having jurisdiction over a road, all of the state’s legal or equitable title and interest in right of way for the road or street and may transfer any adjacent unused right of way or land in excess of that needed as right of way. The deed shall be executed by the director of the department by order of the department or by the city council, and for purposes of this section, the state department of transportation owns any adjacent unused right of way in excess of that needed as right of way which is located outside the incorporated limits of a city and is suitable for purposes specified in section 111A.4, subsection 2, the department may, at the request of the county and the county conservation board, transfer the property by quit claim deed to the county for the use and benefit of the county conservation board.

3. The county or the city shall transfer by quit claim deed to the state department of transportation when having jurisdiction over a road, all of the county’s or the city’s legal or equitable title and interest in rights of way for the road and may transfer any adjacent unused right of way or land in excess of that needed as right of way. The deed shall be executed by the chairman of the board of supervisors by order of the board for county roads and by the mayor or city manager by order of the city council for city streets.

4. Transfers under this section shall be subject to the right of a utility, association, company or corporation to continue in possession of a right of way in use at the time of the transfer. Transfers shall be subject to rights of ingress and egress whether excepted, reserved or granted by the transferring authority to land or to owners of land adjacent to the right of way. Transfers shall include an index of parcels transferred by the character of the instrument or proceeding, the grantor and grantee, and date of the last instrument or proceeding acquiring rights to each parcel. Transfers shall locate the right of way by quarter-quarter section, township and range or if so acquired, by lot, block and subdivision. The transferring jurisdiction shall transmit to the receiving jurisdiction all available original documents of title or a certified true copy if the right of way was acquired by condemnation or the original deed is lost. Transfers shall be recorded and indexed in the county in which the land is located.

5. Notwithstanding requirements of chapter 114 and sections 306.22, 364.7, 409.12, 409.14 and 471.20, legal descriptions, plats, maps or engineering drawings used to describe transfers of right of way shall, where available, be descriptions, plats, maps or engineering drawings of record and shall be incorporated by reference to such title instrument or proceedings. Where a part but not all of the land acquired by a single conveyance or condemnation is being transferred, the description of that part to be transferred shall be abstracted from the present legal description, plat, map or engineering drawing of record. [69GA, ch 99, §1, ch 117, §1044]

See also amendments by 69GA, ch 96

CHAPTER 309
SECONDARY ROADS

309.7 to 309.9 Repealed by 69GA, ch 117, §1097.

309.10 Use of farm-to-market road fund. Notwithstanding the provisions of section 310.4, if the board of supervisors of a county does not plan to utilize its farm-to-market road fund allocation for the succeeding calendar year for farm-to-market projects, the board may annually, by stipulation in the secondary road construction program and secondary road budget submitted to the department in accordance with sections 309.22 and 309.93, determine an amount of the unobligated portion of their allocation, up to a maximum of fifty percent of their anticipated total annual allocation, for the construction and reconstruction of local secondary roads. However, moneys from the farm-to-market road fund shall not be so used if the moneys are needed to match federal funds available for farm-to-market road projects.

A county shall not use farm-to-market road funds as described in this section unless the total funds that the county raised during the prior calendar year pursuant to section 331.422, subsection 7, paragraph “a”, subparagraphs (1), (3) and (4), are at least seventy-five percent of the maximum funds the county could have raised in the prior calendar year pursuant to section 331.422, subsections 12 and 13. [69GA, ch 117, §1045]

309.57 Area service classification. The county board of supervisors, after consultation with the county engineer, and for purposes of specifying levels of maintenance effort, may classify the area service system into two classifications termed area service “A” and area service “B.” The area service “A” classification shall be maintained in conformance with applicable statutes. Roads on the area service “B” classification may have a lesser level of maintenance as specified by the county board of supervisors, after consultation with the county engineer.

Roads within area service “B” classification shall have appropriate signs, conforming to the Iowa state sign manual, installed and maintained by the county at all access points to roads on this system from other public roads, to adequately warn the public they are entering a section of road which has a lesser level of maintenance effort than other public roads.

The county and officers, agents, and employees of the county are not liable for injury to any person or for damage to any vehicle or equipment, or contents of any vehicle or equipment, which occurs proximately as a result of the maintenance
of a road which is classified as area service "B," if
the road has been maintained to the level re-
quired for roads classified as area service "B." [69GA, ch 100, §1]

309.73 Repealed by 69GA, ch 117, §1097.

CHAPTER 311
SECONDARY ROAD ASSESSMENT DISTRICTS

311.8 County engineer's report. Upon the
filing of the petition with the county engineer
proposing the establishment of a secondary road
assessment district, the county engineer shall
prepare a report on the proposed district, which
report shall include:
1. An estimate of the cost of the surfacing
proposed on the road or roads included in such
proposed district.
2. A plat of said proposed district which plat
shall show the road or roads proposed to be im-
proved, the various tracts and parcels of real es-
tate included in said proposed district, and the
ownership of such lands.
3. An approximately equitable apportionment
of not less than twenty-five percent of the esti-
mated cost of said improvement among the tracts
and parcels of real estate included in such pro-
posed district.
4. A statement whether all of the secondary
roads to be surfaced in said proposed secondary
road assessment district project have been built
to permanent grade and properly drained.
5. Any information the county engineer may
deem pertinent. [69GA, ch 117, §1211]

311.11 Hearing—notice. The board of super-
visors shall fix a time for hearing on the proposal
for the establishment of the secondary road as-
essment district and on the apportionment of
not less than twenty-five percent of the estimated
cost of the proposed improvement, and shall
cause the county engineer to publish notice of the
hearing. The notice shall state:
1. The time and place of hearing,
2. The road or roads proposed to be improved,
3. The type of surfacing proposed,
4. The estimated cost of the proposed im-
provement,
5. A description of the lands lying within said
proposed district,
6. The ownership of said lands as shown by
the transfer books in the auditor's office,
7. A statement of the amount apportioned to
each tract or parcel of real estate as shown by the
engineer's report,
8. That at said hearing the amount appor-
tioned to any tract or parcel of land may be in-
creased or decreased without further notice,
9. That all objections to the establishment of
the district, to the apportionment report, or to
the proceedings relating to the district or report
must be specifically made in writing and filed
with the county engineer on or before noon of the
day set for the hearing, and

309.85 to 309.89 Repealed by 69GA, ch 117,
§1097.

309.91 Repealed by 69GA, ch 117, §1097.

10. That a failure to make and file such objec-
tions will be deemed a conclusive waiver of all
such objections. [69GA, ch 117, §1212]

311.12 Publication of notice. The notice
shall be published once each week for two succes-
sive weeks in some newspaper published in the
county as near as practicable to the district. The
last publication shall be not less than five days
previous to the hearing. Proof of the publication
shall be made by the publisher by affidavit filed
with the county engineer. [69GA, ch 117, §1213]

311.24 Appeal from assessment. Any owner
of land in a secondary road assessment district
may appeal to the district court from the order of
the board of supervisors in levying the assess-
ment against the owner's real estate, by filing
with the county engineer within fifteen days of
the date of the levy, a bond conditioned to pay all
costs in case the appeal is not sustained, and a
written notice of appeal where the owner shall,
with particularity, point out the specific objection
which the owner desires to lodge against the levy.
The appeal has precedence over all other business
pending before the court except criminal matters.
The appeal shall be heard as in equity. The court
may raise or lower the assessment in question
and make an equitable assessment in the judg-
ment of the court. The clerk of the district court
shall, upon the entry of the final order of the
court, certify the final order to the county engi-
neer. The board of supervisors shall adjust the
assessments to comply with the final order of
the court. [69GA, ch 117, §1214]

311.25 Appeal docketed. When an appeal is
taken, the county engineer shall make a tran-
script of the notice of appeal and appeal bond
and transmit them to the district court. The appel-
ant shall, within twenty days after perfection of
the appeal, docket the appeal and file a petition set-
ting forth the order or decision of the board of su-
pervisors appealed from, and the appellant's spe-
cific objections. A failure to comply with either of
these requirements is a conclusive waiver of the
appeal and the court shall dismiss the peti-
tion. Appellee need not file answer, but may do
so. [69GA, ch 117, §1215]

311.26 Assessments certified to county
treasurer. When the board of supervisors has en-
tered its final order as to the amounts of all spe-
cial assessments on a given improvement, the
county engineer shall at once certify a list of the
assessments and a list of real estate upon which
each assessment has been levied, with the specific
designation of the district embracing the real es-
§311.26, SECONDARY ROAD ASSESSMENT DISTRICTS

tate, to the county treasurer, who shall enter each assessment on the tax books and continue the entry until the assessment is paid.

Each special assessment and all installments of the special assessments are a lien upon the real estate upon which levied from the date of the certificate by the county engineer to the same extent and in the same manner as taxes levied for state and county purposes. Changes in the amount of a special assessment by reason of a ruling of the district court on appeals shall be likewise certified and the county treasurer shall make the proper correction on the books. [69GA, ch 117, §1216]

311.28 Certificates anticipating assessments. In order to render immediately available that amount of the estimated cost of an improvement which has been specially assessed, the board may issue road certificates in the name of the county in an aggregate amount not exceeding the then unpaid amount of the special assessment levied in the district. Each issue of certificates shall be under, and in accordance with, a duly adopted resolution of the board which shall recite all of the following:

1. The name or designation of the road district on account of which the certificates are issued.
2. That a stated amount has been specially assessed against the lands within the district.
3. That a stated amount of the aggregate special assessment has not yet been paid.
4. That it is necessary to render the unpaid amount immediately available.
5. The number of road certificates authorized and the specific amount of each certificate.
6. The specific numbering or designation of the certificates.
7. The rate of interest which each certificate shall bear from date, not exceeding that permitted by chapter 74A.
8. The fact that the certificates are payable solely from the proceeds of the special assessments which have been levied on the lands within the districts.
9. That each certificate shall be payable on or before January 1 of the first year following the maturity of the last installment of the special assessments, and that interest on the certificate shall be paid annually.
10. The authorization to the chairperson of the board, and to the county treasurer, to sign and countersign each of the certificates. [69GA, ch 117, §1217]

311.29 Sale of certificates. Upon the signing of each of the certificates by the chairperson of the board, the certificates shall be delivered to the county treasurer, who shall countersign them and who shall be responsible for them on his or her bond. The treasurer may apply the certificates in payment of warrants duly authorized and issued for surfacing the roads within the district, or the treasurer may sell the certificates for the best attainable price and for not less than par, plus accrued interest, and credit the proceeds to the secondary road fund. The certificates shall be retired in the order of their numbering. [69GA, ch 117, §1218]

CHAPTER 312
ROAD USE TAX FUND

312.2 Allocations from fund. The treasurer of the state shall, on the first day of each month, credit all road use tax funds which have been received by the treasurer, to the primary road fund, the secondary road fund of the counties, the farm-to-market road fund, and the street construction fund of cities in the following manner and amounts:

1. To the primary road fund, forty-five percent.
2. To the secondary road fund of the counties, twenty-eight percent.
3. To the farm-to-market road fund, nine percent.
4. To the street construction fund of the cities, eighteen percent.
5. The treasurer of state shall before making the above allotments credit annually to the highway grade crossing safety fund the sum of five hundred thousand dollars to be used for paying expenses incurred by the state department of transportation other than expenses incurred for extensions of primary roads in cities. All unobligated funds provided by this subsection, except those funds credited to the highway grade crossing safety fund, shall at the end of each year revert to the road use tax fund. Funds in the highway grade crossing safety fund shall not revert to the road use tax fund except to the extent they exceed five hundred thousand dollars at the end of any biennium.
6. The treasurer of state shall before making the allotments provided for in this section credit monthly to the state department of transportation funds sufficient in amount to pay the costs of purchasing certificate of title and registration forms, and supplies and materials and for the cost of prison labor used in manufacturing motor vehicle registration plates, decalcomania emblems, and validation stickers at the prison industries.
7. The treasurer of state, before making the allotments provided in this section, shall credit annually to the primary road fund from the road use tax fund the sum of seven million one hundred thousand dollars.

8. Beginning July 1, 1981, and each subsequent year, the treasurer of state, before making any allotments to counties under this section, shall reduce the allotment to any county for the secondary road fund by an amount by which the total funds that the county raised during the prior calendar year under section 331.425, subsection 7, paragraph “a,” subparagraphs (1), (3) and (4), are less than seventy-five percent of the maximum funds that the county could have raised in the prior calendar year under section 331.422, subsections 12 and 13. Funds remaining in the secondary road fund of the counties due to a reduction of allocations to counties for failure to maintain a minimum local tax effort shall be reallocated to counties that are not reduced under this subsection pursuant to the allocation provisions of section 312.3, subsection 1, based upon the needs and area of the county. Information necessary to make allocations under this subsection shall be provided by the state department of transportation or the state comptroller upon request by the treasurer of state.

9. The treasurer of state, before making the allotments provided for in this section, shall credit annually to the Iowa department of soil conservation five hundred thousand dollars from the road use tax funds. The department of soil conservation, in co-operation with the department of transportation and the Iowa conservation commission, shall expend such funds, for the lease or other use of land intended for the planting or maintenance of wind erosion control barriers designed to reduce wind erosion interfering with the maintenance of highways in the state or the safe operation of vehicles thereon.

10. The treasurer of state shall establish a great river road fund and at the request of the state department of transportation, shall credit monthly before making the allotments provided for in this section, sufficient funds to cover the anticipated costs, as identified by the state department of transportation, for the acquisition and construction of eligible highway-associated project components. Reimbursement to this fund shall be made as necessary from the funds appropriated in section 308.4. In no case shall the unreimbursed allotment to the great river road fund exceed one million dollars less the cumulative sum as annually appropriated in section 308.4. Reimbursed funds shall be reallocated in accordance with the provisions of this section.

11. The treasurer of state shall establish a revolving fund for use by affected jurisdictions for great river road projects. Funds shall be advanced at the request of the state department of transportation to affected jurisdictions as noninterest loans and shall be utilized for the construction of eligible great river road highway projects. Funds may be advanced from either the primary road fund or the farm-to-market road fund. The amount advanced and not reimbursed shall not exceed five million dollars at any one time from either the primary road fund or the farm-to-market road fund, nor shall the amount advanced and not reimbursed at any one time from all funds combined exceed seven million five hundred thousand dollars.

Funds advanced as provided by this subsection shall be administered by the state department of transportation. The department shall require repayment of the advanced funds within ten years. The treasurer of state shall, upon the request of the state department of transportation, transfer a portion of the affected local jurisdiction's allocation sufficient to meet repayment requirements if the terms of the individual agreements are not complied with.

12. The treasurer of state, before making the allotments provided in this section, shall credit annually to the primary road fund from the road use tax fund the sum of five thousand dollars to be used by the state department of transportation for payment of expenses authorized under section 306.6, subsection 2. The expense allowance shall be in accordance with the established expense reimbursement policy for employees of the state department of transportation. All unobligated funds shall at the end of each fiscal year revert to the road use tax fund.

13. The treasurer of state, before making the other allotments provided for in this section, shall credit annually to the primary road fund from the road use tax fund the sum of four million four hundred thousand dollars and to the farm-to-market road fund from the road use tax fund the sum of one million five hundred thousand dollars for partial compensation of allowing trucks to operate on the roads of this state as provided in section 321.463. [69GA, ch 117, §1046]

CHAPTER 313A
INTERSTATE BRIDGES

313A.35 Repealed by 69GA, ch 117, §1097.

CHAPTER 317
WEEDS

317.4 Direction and control. As used in this chapter, "commissioner" or "commissioners" means the county weed commissioners and their deputies within their respective counties. Each commissioner, subject to direction and control by the county board of supervisors, shall supervise
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the control and destruction of all noxious weeds in the county, including those growing within the limits of cities, within the confines of abandoned cemeteries, and those growing along streets and highways unless otherwise provided. A commissioner may enter upon any land in the county at any time for the performance of the commissioner's duties, and shall hire the labor and equipment necessary subject to the approval of the board of supervisors. This necessary labor and equipment shall be paid for from the county general fund or the funds specified in section 331.426, subsection 7. [69GA, ch 117, §1047]

317.19 and 317.20 Repealed by 69GA, ch 117, §1097.

CHAPTER 321
MOTOR VEHICLES AND LAW OF ROAD

321.42 Lost or damaged certificates, cards, and plates. If a registration card, plate, or pair of plates is lost or becomes illegible, the owner shall immediately apply for replacement. The fee for a replacement registration card shall be three dollars. The fee for a replacement plate or pair of plates shall be five dollars. When the owner has furnished information required by the department and paid the proper fee, a duplicate, substitute, or new registration card, plate, or pair of plates may be issued.

If a certificate of title is lost or destroyed, the owner or lienholder shall apply for a certified copy of the original certificate of title. The application shall be made to the department or county treasurer who issued the original certificate of title. The application shall be signed by the owner or lienholder and accompanied by a fee of five dollars. After five days, the department or county treasurer shall issue a certified copy to the applicant at the applicant's most recent address. The certified copy shall be clearly marked "duplicate" and shall be identical to the original, including notation of liens or encumbrances. When a certified copy has been issued, the previous certificate is void. A new purchaser or transferee is entitled to receive an original title upon presenting the assigned duplicate copy to the treasurer of the county where he or she resides. At the time of purchase, a purchaser may require the seller to indemnify the purchaser and all future purchasers of the vehicle against any loss which may be suffered due to claims on the original certificate. A person recovering an original certificate of title for which a duplicate has been issued shall surrender the original certificate to the county treasurer or the department.

If a county treasurer mails vehicle registration documents which become lost or are damaged in transit through the United States postal service, the person to whom the documents were being sent may apply for reissuance without cost. The application shall be made with the county treasurer who originally issued the documents not less than twenty days from the date the documents were placed with the United States postal service. If the original documents are received after reissuance of duplicates, the original documents shall be surrendered to the county treasurer within five days of the time they are received. [69GA, ch 102, §1]

321.51 Transfers without inspection. Notwithstanding the provisions of chapter 322, and any other statute to the contrary, the title to a motor vehicle may be transferred without a certificate of inspection as prescribed by section 321.238, where such motor vehicle is materially damaged, inoperable, or unsafe for use upon the highway upon compliance with the following conditions:

1. That the registration fee of the vehicle is not delinquent.
2. That the vehicle was obtained for the purpose of restoring, rebuilding or repairing and not for use upon the highway, and such facts are evidenced by an affidavit signed by the transferee on a form provided by the department.
3. The transferor shall surrender the registration card and the certificate of title, or if a foreign vehicle from a nontitle state, such evidence of foreign registration and ownership as may be prescribed by the department, unless the vehicle is sold or transferred pursuant to the provisions of sections 321.89 to 321.91, for the vehicle together with the application of the transferee for a restricted certificate of title, the affidavit as provided in subsection 2 of this section and the fee for transfer to the county treasurer of the residence of the transferee who shall transmit the application of the transferee for a restricted certificate of title, the affidavit as provided in subsection 2 of this section, and the fee for transfer to the county treasurer of the county of residence of the transferee. No refund of fees previously paid for the registration of such motor vehicle shall be allowed.

4. Except as provided in section 321.52, the county treasurer of the county of residence of the transferee upon receipt of the application for a new certificate of title, the appropriate fee, and the affidavit as provided in subsection 2, and when satisfied as to the genuineness and regularity of the application, shall issue a restricted certificate of title to the applicant but shall not issue registration plates or a registration card. A restricted certificate of title shall be coded in the manner prescribed by the department and shall be red in color and shall have conspicuously imprinted thereon in bold print, in a manner prescribed by the department, the words "RESTRICTED CERTIFICATE OF TITLE—CANNOT BE REGISTERED AND OPERATED ON THE HIGHWAYS WITHOUT A VALID APPROVED CERTIFICATE OF INSPECTION EXCEPT AS PROVIDED IN SECTION 321.51 OF THE CODE OF
A county treasurer may also issue a restricted certificate of title which is not red in color but shall have the words "RED TITLE" in bold letters and the words "RESTRICTED—CANNOT BE REGISTERED WITHOUT A VALID APPROVED CERTIFICATE OF INSPECTION" stamped on the face of the title in red ink. At the time the transferee surrenders a valid approved certificate of inspection and the restricted certificate of title to the county treasurer of the county of residence, the county treasurer, upon payment of the appropriate fees, shall issue a certificate of title that is not restricted for the vehicle and shall also issue a registration card and registration plates to the applicant if the applicant is not in possession of registration plates which may be attached to the vehicle, however, if the registration fee for the vehicle has been paid for the current year, the county treasurer shall issue a registration card and registration plates to the applicant if the applicant is not in possession of registration plates which may be attached to the vehicle upon payment of an additional registration fee of five dollars. A vehicle with a restricted certificate of title shall not have a registration plate attached to the vehicle.

5. A motor vehicle which has a restricted certificate of title may be sold or otherwise transferred as provided in this section, except provisions pertaining to the surrender of the current registration card shall not apply; however, such motor vehicle may be sold or otherwise transferred pursuant to section 321.48 to a dealer licensed under chapter 322 without compliance with the provisions of this section.

6. A vehicle sold or otherwise transferred pursuant to the provisions of this section shall not be driven upon the highway until a valid official certificate of inspection has been affixed to the vehicle and an unrestricted certificate of title, a registration card for the vehicle has been issued to the transferee and the transferee or purchaser has properly attached valid registration plates on the vehicle. However, upon receipt of an affidavit signed by the owner of the vehicle stating that the vehicle is reasonably safe for operation, an inspection station may issue a permit authorizing the owner to operate the vehicle to and from a specific inspection station. The affidavit and permit mentioned in this section shall be on forms prescribed and furnished by the department which shall forward these forms to each county treasurer where they shall be made available upon request, such permit shall be valid for forty-eight hours after issuance by inspection station. [69GA, ch 102, §2]

321.207 Record forwarded. Every court having jurisdiction over offenses committed under this chapter, or any other law of this state or any city or county traffic ordinances, other than parking regulations, regulating the operation of motor vehicles on highways, shall forward to the department a record of the conviction of any person in the court for a violation of any said laws, and may recommend the suspension of the operator's or chauffeur's license of the person convicted, and the department shall consider and act upon the recommendation. [69GA, ch 117, §1048]

CHAPTER 321G

SNOWMOBILES

321G.6 Expiration and renewal. Every registration certificate and number issued shall expire at midnight December 31, and every two years thereafter unless sooner terminated or discontinued in accordance with the provisions of this chapter. After the first day of September each even-numbered year, any unregistered snowmobile and renewals of registration may be so registered for the subsequent biennium beginning January 1. Any snowmobile registered between January 1 and September 1 of even-numbered years shall be registered for a fee of six dollars for the remainder of the registration period.

After the first day of September in even-numbered years an unregistered snowmobile may be registered for the remainder of the current registration period and for the subsequent registration period in one transaction. The fee shall be three dollars for the remainder of the current period, in addition to the registration fee of twelve dollars for the subsequent biennium beginning January 1, and a writing fee. Registration certificates and numbers may be renewed upon application of the owner in the same manner as provided in securing the original registration. The snowmobile registration fee is in lieu of personal property tax for each year of the registration.

If the application for registration for the subsequent biennium is not made before January 1 of each odd-numbered year, the applicant shall be charged a penalty of two dollars for each six months' delinquency, or any portion of six months.

Whenever any person, after registering a snowmobile, moves from the address shown on the registration certificate, he shall, within ten days, notify the county recorder in writing of such fact. Upon the transfer of ownership of a snowmobile, the owner shall complete the form on the back of a current registration certificate and shall deliver it to the purchaser or transferee at the time of delivering the snowmobile. The purchaser or transferee shall, within five days, file a new application form with the county recorder with a fee of one dollar and the writing fee, and a transfer of number shall be awarded in the same manner as provided in an original registration.

All registrations must be valid for the current registration period prior to the transfer of any registration, including assignment to a dealer.
Duplicate registrations may be issued upon application therefor and the payment of the same fees collected for the transfer of registrations. [69GA, ch 113, §4, 5]

321G.7 Fees remitted to commission. Within ten days after the end of each month, each county recorder shall remit to the commission all snowmobile fees collected by the recorder during the previous month. Before January 10 of odd-numbered years, each recorder shall remit unused license forms from the previous biennium to the commission. Before January 10 of each year, each recorder shall summarize the transactions of the registration fees and penalties collected during the previous year.

The commission shall remit the fees to the treasurer of state, who shall place the money in a special conservation fund. The money is appropriated to the commission for the snowmobile program of the state. The program shall include cost-sharing of snowmobile facilities and programs with political subdivisions in accordance with rules adopted by the commission. At least fifty percent of the special fund shall be available for the political subdivisions. Money from the special fund not utilized by the political subdivisions shall be utilized in the snowmobile program of the state. [69GA, ch 113, §4, 5]

Distribution of fees, see 69GA, ch 113, §10

321G.27 Amount of writing fees. The county recorder shall collect a writing fee of one dollar for snowmobile registrations. When two or more transactions for one snowmobile take place during the registration process the transactions shall be considered as a single registration. [69GA, ch 113, §1]

1. The provisions of this chapter and other applicable laws of this state shall govern the operation, equipment, numbering, and all other matters relating to a snowmobile whenever the snowmobile is operated or maintained in this state. However, nothing in this chapter shall be construed to prevent the adoption of an ordinance or local law relating to the operation of or equipment of snowmobiles. The ordinances or local laws shall be operative only so long as they are not inconsistent with the provisions of this chapter or the rules and regulations adopted by the commission.

2. A subdivision of this state, after public notice by publication in a newspaper having a general circulation in the subdivision, may make formal application to the commission for special rules concerning the operation of snowmobiles within the territorial limits of the subdivision and shall provide the commission with the reasons the special rules are necessary.

3. The commission, upon application by local authorities and in conformity with this chapter, may make special rules concerning the operation of snowmobiles within the territorial limits of a subdivision of this state. [69GA, ch 113, §1]

CHAPTER 327H
TAX AID FOR RAILROADS

327H.20 Assistance agreements. The department may enter into agreements with railroad corporations, the United States government, persons, cities, and counties for carrying out the purposes of this chapter. Agreements entered into between the department and railroad corporations under this section may require a railroad corporation to reimburse all or part of the costs paid from the railroad assistance fund from revenue derived from all railroad cars and traffic using the main line, branch line, switching yard, or sidings defined in the agreement. An agreement which does not require the repayment of railroad assistance funds used for rehabilitation projects shall require the railroad corporation to establish and maintain a separate corporation account to which an amount equal to all or part of the costs paid from the railroad assistance fund shall be credited from revenue derived from all railroad cars and traffic using the main line, branch line, switching yard, or siding defined in the agreement. Credits to the corporation account by the railroad corporation may be used for the improvement, restoration, or conservation of the railroad corporation's main line, branch lines, switching yards, and sidings within the state. The agreement shall stipulate the terms and conditions governing the use of credits to the corporation account as well as a penalty for the use of the account in a manner other than as provided in the agreement. [69GA, ch 116, §2, ch 117, §1049]

The amendment by 69GA, ch 117, §1097 was repealed by ch 116, §2.

327H.21 Federal funds. The department may accept federal funds to carry out the purposes of this chapter. All federal funds received under this section are appropriated for the purposes set forth in the federal grants. [69GA, ch 116, §3]


327H.23 Repealed by 69GA, ch 117, §1097.

327H.25 Transfer of duties. The administration of the railroad assistance fund shall be transferred from the energy policy council to the department not later than July 1, 1976. All agreements for railroad assistance entered into by the energy policy council with railroads and other persons shall be carried out by the department. [69GA, ch 116, §5]

327H.26 Definition. As used in this chapter, unless the context otherwise requires, "department" means the state department of transportation. [69GA, ch 116, §6]
329.4 Extra-territorial airport hazard areas. When any airport hazard area appertaining to an airport owned or controlled by a municipality is located outside the territorial limits of said municipality:

1. Ordinances. The municipality owning or controlling the airport, and the municipality within which the airport hazard area is located, may by duly adopted ordinance adopt, administer, and enforce airport zoning regulations applicable to the airport hazard area.

2. Petition to district court. If the municipality within which is located such airport hazard area has failed or refused, within sixty days after demand has been made upon it by any municipality owning or controlling the airport, to adopt reasonably adequate airport zoning regulations under section 329.3, or to join in adopting joint airport zoning regulations as authorized in subsection 1 of this section, the municipality owning or controlling the airport may, upon a resolution of necessity therefor duly adopted by its governing body, petition the district court of the county in which such airport hazard area or any part thereof is located, in the name of the municipality owning or controlling the affected airport, praying that zoning regulations be established for the airport hazard area in question.

3. Petition—contents. Such petition shall allege all essential facts showing the necessity for bringing such action, the relief sought including proposed zoning regulations, and the necessity therefor.

4. Parties. The parties defendant in such action shall be the municipality in which such airport hazard area is located, and all persons having an apparent or contingent interest in the property located within such area, who may be joined in said action generally as a class.

5. Procedure. The action shall be triable in equity and in accordance with general rules of civil procedure, except that such action shall have precedence over any other business of the court except criminal cases, and the court shall set said petition for hearing not less than sixty days nor more than one hundred twenty days from the date it is filed with the clerk of said court.

6. Notice. The original notice in such action shall be served upon the municipality in which such airport hazard area is located, and in the same manner as original notice of any other action but not less than thirty days prior to the date set for trial; and upon all other defendants by the publication of said notice in some newspaper or newspapers of general circulation within the area described in the petition, or as near thereto as possible, which publication shall be in the same manner as provided for the publication of other original notices, provided, however, that the last publication thereof shall be not less than thirty days prior to the date set for trial.

7. Decree and modification. Upon trial the court may enter decree establishing such zoning regulations as it shall find reasonable and necessary. The court having once taken jurisdiction of such matter shall retain continuing jurisdiction thereof for such subsequent modification as it may deem advisable, upon proper application of interested parties, and due showing made thereunder after such notice to possible adverse parties as the court shall prescribe.

8. Appeal. Any person or municipality adversely affected or aggrieved by any findings of the court may appeal therefrom as in other civil actions.

9. Enforcement. Following the entry of any final decree by the district court, and unless appeal has been taken therefrom, the zoning regulations established by such decree may be enforced, and violations thereof punished, as provided by section 329.14. [69GA, ch 117, §1050]

329.7 Relation to comprehensive zoning regulations. Any municipality which adopts zoning ordinances under chapter 414 or chapter 358A may incorporate therein airport hazard area zoning regulations and administer and enforce them as provided in this chapter. [69GA, ch 117, §1051]

329.9 Procedure for adopting zoning regulations—zoning commission. In adopting, amending, and repealing airport zoning regulations under this chapter the governing body of a city shall follow the procedure in sections 414.4 and 414.6 and the board of supervisors of a county shall follow the procedure in sections 358A.6 and 358A.8. The commission so appointed shall be known as the airport zoning commission. The airport zoning commission shall consist of two members from each municipality selected by the governing body and one additional member to act as chairperson and to be selected by a majority vote of the members selected by the municipality. The terms of the members of the airport zoning commission shall be for six years excepting that when the board is first created, one of the members appointed by each municipality shall be appointed for a term of two years and one for a term of four years. Members may be removed for cause by the appointing authority upon written charges after public hearing. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant in the same manner in which the member was selected. [69GA, ch 117, §1052]

329.12 Board of adjustment—creation—powers—duties. The governing body of any municipality seeking to exercise powers under this chapter shall by ordinance provide for the appointment of a board of adjustment, as provided in section 414.7 for a city, or as provided in section 358A.10 for a county. The board of adjustment has the same powers and duties, and its procedure and appeals are subject to the same
provisions as established in sections 414.9 to 414.19 for a city, or sections 358A.12 to 358A.21 for a county.

The concurring vote of a majority of the board shall be necessary to reverse any order, requirement, decision or determination of any administrative official or to decide in favor of the applicant on any matter upon which it is required to pass under any regulations adopted pursuant to this chapter or to effect any variance therefrom.

The board of adjustment shall consist of two members from each municipality, selected by the governing body thereof, and one additional member to act as chairman and to be selected by a majority vote of the members selected by the municipality. Members shall be removable for cause by the appointing authority upon written charges and after public hearing. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant in the same manner in which said member was selected. The terms of the members of the board of adjustment shall be for five years, excepting that when the board shall first be created, one of the members appointed by each municipality shall be appointed for a term of two years and one for a term of four years. [69GA, ch 117, §1053]

CHAPTER 330
AIRPORTS

330.12 Notice of election. Notice of the election shall be given by publication in a newspaper of general circulation in the city, subject to section 362.3 or in the county, subject to section 331.505. [69GA, ch 117, §1055]

330.18 Form of question. The question to be submitted shall be in the following form:

"Shall the City (or County) of ......... place (or continue) the management and control of its airport (or airports) in an Airport Commission?" [69GA, ch 117, §1056]

330.19 Powers—funds. The commission has all of the powers in relation to airports granted to cities and counties under chapter 331 and the Constitution of the state of Iowa, except powers to sell the airport. The commission shall annually certify the amount of tax within the limitations of chapter 331 to be levied for airport purposes, and upon certification the governing body may include all or a portion of the amount in its budget.

All funds derived from taxation or otherwise for airport purposes shall be under the full and absolute control of the commission for the purposes prescribed by law, and shall be deposited with the county treasurer or city clerk to the credit of the airport commission, and shall be disbursed only on the written warrants or orders of the airport commission, including the payment of all indebtedness arising from the acquisition and construction of airports and their maintenance, operation, and extension. [69GA, ch 117, §1057]

CHAPTER 331
BOARD OF SUPERVISORS
Repealed by 69GA, ch 117, §1244
See substitute at the beginning of this volume.

CHAPTER 332
POWERS AND DUTIES OF BOARD OF SUPERVISORS
Repealed by 69GA, ch 117, §1097
See §331.201 et seq.
CHAPTER 333
COUNTY AUDITOR
Repealed by 69GA, ch 117, §1244
See §331.501 et seq.

CHAPTER 334
COUNTY TREASURER
Repealed by 69GA, ch 117, §1244
See §331.551 et seq.

CHAPTER 335
COUNTY RECORDER
Repealed by 69GA, ch 117, §1244
See §331.601 et seq.

CHAPTER 336
COUNTY ATTORNEY
Repealed by 69GA, ch 117, §1244
See §331.751 et seq.

CHAPTER 336A
PUBLIC DEFENDER
Repealed by 69GA, ch. 117, §1244
See §331.777 et seq.

CHAPTER 336B
COURT-APPOINTED COUNSEL AND PUBLIC DEFENDERS
Repealed by 69GA, ch 117, §1244
See §331.779 et seq.

CHAPTER 337
SHERIFF
Repealed by 69GA, ch 117, §1244
See §331.651 et seq.

CHAPTER 337A
SHERIFFS' UNIFORMS
Repealed by 69GA, ch 117, §1244
See §331.657 et seq.

CHAPTER 338
CARE OF PRISONERS BY SHERIFF
Repealed by 69GA, ch 117, §1244
See §331.658

CHAPTER 339
COUNTY MEDICAL EXAMINER
Repealed by 69GA, ch 117, §1244
See §331.801 et seq.
CHAPTER 340
COMPENSATION OF COUNTY OFFICERS, DEPUTIES AND CLERKS

Repealed by 69GA, ch 117, §1244
See §331.904 et seq.

CHAPTER 340A
COUNTY COMPENSATION BOARD

Repealed by 69GA, ch 117, §1244
See §331.905

CHAPTER 341
DEPUTY OFFICERS, ASSISTANTS, AND CLERKS

Repealed by 69GA, ch 117, §1244
See §331.903, 331.904

CHAPTER 341A
CIVIL SERVICE FOR DEPUTY COUNTY SHERIFFS

341A.7 Classifications. The classified civil service positions covered by this chapter shall include persons actually serving as deputy sheriffs who are salaried pursuant to section 331.904, subsection 2, but do not include a chief deputy sheriff, two second deputy sheriffs in counties with a population of more than one hundred thousand, and four second deputy sheriffs in counties with a population of more than two hundred thousand. A deputy sheriff serving with permanent rank under this chapter may be designated chief deputy sheriff or second deputy sheriff and retain such rank during the period of service as chief deputy sheriff or second deputy sheriff and shall, upon termination of the duties as chief deputy sheriff or second deputy sheriff, revert to the permanent rank. [69GA, ch 117, §1219]

CHAPTER 342
COLLECTION AND ACCOUNTING OF FEES

Repealed by 69GA, ch 117, §1244

CHAPTER 343
GENERAL DUTIES OF COUNTY OFFICERS

Repealed by 69GA, ch 117, §1244

CHAPTER 344
COUNTY BUDGET

344.11 Scope of statute. This chapter does not affect section 331.901, subsection 6, and penalty provisions of this chapter are in addition to the provisions of that section. [69GA, ch 117, §1058]

CHAPTER 345
SUBMISSION OF QUESTIONS TO VOTERS

345.1 Submission of proposals to the electors.
1. Except as otherwise provided by state law, the board of supervisors shall not expend over ten thousand dollars for the construction, reconstruction, remodeling, or relocation of a county building or facility, or the purchase of real property for county purposes until a majority of the qualified electors of the county voting on the proposition has approved the expenditure and any necessary tax levy for it at a general or special election.
2. An expenditure is not subject to subsection 1 if it is made from funds on hand or federal
revenue-sharing or matching funds or both, without the levy of additional taxes, if the probable amount of the expenditure does not exceed:

a. Two hundred thousand dollars in a county having a population of twenty-five thousand or less.

b. Two hundred fifty thousand dollars in a county having a population of more than twenty-five thousand but not more than fifty thousand.

c. Three hundred thousand dollars in a county having a population of more than fifty thousand but not more than one hundred thousand.

d. Four hundred thousand dollars in a county having a population of more than one hundred thousand.

e. Five hundred thousand dollars in a county having a population of more than two hundred thousand.

3. An expenditure of any of the following is not subject to subsection 1:

a. Federal revenue-sharing funds for a mental health or mental retardation project.

b. Federal funds other than federal revenue-sharing funds, for approved projects not requiring matching funds.

c. Damages awarded by the state or federal government for a relocation and replacement made necessary by the acquisition of county property for a state or federal project.

d. Federal revenue-sharing funds for courthouse remodeling in a county with a population of over two hundred thousand.

e. Federal funds including federal revenue-sharing funds, when less than fifteen percent of county matching funds are required.

4. If an expenditure not subject to subsection 1 exceeds fifty thousand dollars, the board shall hold a public hearing on the proposal after notice as required in section 331.305.

5. A tax may be levied as provided in section 331.422, subsection 19, if approved at the election required under subsection 1.

6. Notice of adoption of a proposal submitted under subsection 1 shall be published in the same manner as the notice of the election.

7. A proposal adopted at an election under subsection 1 or other state law may be rescinded at a subsequent election, subject to rights and obligations incurred under contracts resulting from the election which approved the proposal. Unobligated amounts collected from tax levies rescinded shall revert to the general fund.

8. A proposal subject to approval at an election under subsection 1 shall be submitted at the next general election upon receipt by the board of supervisors of a petition requesting its submission and signed by one-fourth of the qualified electors in the county as shown by the registration lists for the last preceding general election.

9. Notice of an election under this section shall be published as provided in section 331.306 and shall state the whole question to be voted upon, including but not limited to the amount to be raised and the rate of tax to be levied. [69GA, ch 117, §1059]

345.2 to 345.17 Repealed by 69GA, ch 117, §1097.

CHAPTER 346

COUNTY BONDS

346.1 to 346.23 Repealed by 69GA, ch 117, §1097.

346.25 and 346.26 Repealed by 69GA, ch 117, §1097.

CHAPTER 346A

COUNTY HEALTH CENTER

346A.2 Authorized in certain counties. Counties having a population over seventy thousand, as determined by the last official United States census, may undertake and carry out any project as defined in section 346A.1, and the boards may operate, control, maintain and manage health centers and additions to and facilities for health centers. The boards may appoint committees, groups, or operating boards as they may deem necessary and advisable to facilitate the operation and management of health centers, additions and facilities. A board may lease space in any health center to other public corporations, public agencies and private nonprofit agencies engaged in furnishing health, welfare and social services which lease shall be on terms and conditions as the board deems advisable. All contracts for the construction, reconstruction, completion, equipment, improvement, repair or remodeling of any buildings, additions or facilities shall be let in accordance with section 331.341, subsection 1. To pay the cost of operating, maintaining and managing a health center the board of any such county may levy an annual tax in accordance with section 331.341, subsection 1. To pay the cost of operating, maintaining and managing a health center the board of any such county may levy an annual tax in accordance with section 331.341, subsection 1. [69GA, ch 117, §1060]

346A.3 to 346A.5 Repealed by 69GA, ch 117, §1097.
CHAPTER 347
COUNTY PUBLIC HOSPITALS

347.1 to 347.6 Repealed by 69GA, ch 117, §1097.

347.7 Tax levy. If a county hospital is established, the board of supervisors, at the time of levying ordinary taxes, shall levy a tax at the rate voted not to exceed fifty-four cents per thousand dollars of assessed value in any one year for the erection and equipment of the hospital, and also a tax not to exceed twenty-seven cents per thousand dollars of value for the improvement, maintenance, and replacements of the hospital, as certified by the board of hospital trustees. However, in counties having a population of two hundred twenty-five thousand inhabitants or over, the levy for improvements and maintenance of the hospital shall not exceed one dollar and thirty-five cents per thousand dollars of assessed value in any one year. The proceeds of the taxes constitute the county public hospital fund and the fund is subject to review by the board of supervisors in counties over two hundred twenty-five thousand. However, the board of trustees of a county hospital where funds are available in the county public hospital fund of the county which are unappropriated, may use the unappropriated funds for erecting and equipping hospital buildings and additions thereto without authority from the voters of the county.

No levy shall be made for the improvement, maintenance, or replacements of the hospital until the hospital has been constructed, staffed, and receiving patients. If revenue bonds are issued and outstanding under section 331.461, subsection 1, paragraph "d", the board may levy a tax to pay operating and maintenance expenses in lieu of the authority otherwise contained in this section not to exceed twenty-seven cents per thousand dollars of assessed value or not to exceed one dollar and twenty-one and one-half cents per thousand dollars of assessed value for improvements and maintenance of the hospital in counties having a population of two hundred twenty-five thousand or over. [69GA, ch 117, §1061]

347.8 Repealed by 69GA, ch 117, §1097.

347.13 Powers and duties. Said board of hospital trustees shall:
1. Purchase, condemn, or lease a site for such public hospital, and provide and equip suitable hospital buildings.
2. Cause plans and specifications to be made and adopted for all hospital buildings and equipment, and advertise for bids, as required by law for other county buildings, before making any contract for the construction of any such building or the purchase of such equipment.
3. Have general supervision and care of such grounds and buildings.
4. Employ an administrator, and necessary assistants and employees, and fix their compensation.
5. Have control and supervision over the physicians, nurses, attendants, and patients in the hospital.
6. Cause one of its members to visit and examine said hospital at least twice each month.
7. Provide a suitable room for detention and examination of persons brought before the commissioners of hospitalization of the county, if such hospital is located at the county seat.
8. Determine whether or not any applicant is indigent or tuberculous and entitled to free treatment therein, and to fix the price to be paid by other patients admitted to such hospital for their care and treatment therein.
9. Fix at its regular February meeting in each year, the amount necessary for the improvement and maintenance of the hospital during the ensuing fiscal year, and cause the president and the secretary to certify the amount to the county auditor before March 1 of each year, subject to any limitation in section 347.7.
10. File with the board of supervisors during the fourth week in July of each year, a report covering their proceedings with reference to such hospital, and a statement of all receipts and expenditures during the preceding fiscal year.
11. Accept property by gift, devise, bequest, or otherwise; and, if said board deems it advisable, may, at public sale, sell or exchange any property so accepted upon a concurring vote of a majority of all members of the board of hospital trustees, and apply the proceeds thereof, or property received in exchange therefor, to the purposes enumerated in subsection 12 hereof or for equipment.
12. Submit to the voters at a regular or special election a proposition to sell or lease any sites and buildings, excepting those described in subsection 11 hereof, and upon such proposition being carried by a majority of the total number of votes cast at such election, may proceed to sell such property at either public or private sale, and apply the proceeds only for:
   a. Retirement of bonds issued and outstanding in connection with the purchase of said property so sold;
   b. Repairs or improvements to property owned or for the purchase or lease of equipment as the board of hospital trustees may determine.
13. When it is determined by said board that all or a part of the facilities acquired under the provisions of this chapter and operated as a tuberculosis sanatorium are no longer needed for the uses provided or permitted under this chapter, the board may lease to the county or any political subdivision thereof for any public purpose, such facilities or such part thereof as the board deems proper.
14. There shall be published quarterly in each of the official newspapers of the county as selected by the board of supervisors pursuant to section 349.1 the schedule of bills allowed and there shall be published annually in such newspa-
pers the schedule of salaries paid by job classification and category, but not by listing names of individual employees. The names, addresses, salaries, and job classification of all employees paid in whole or in part from a tax levy shall be a public record and open to inspection at reasonable times as designated by the board of trustees. [69GA, ch 117, §1062, ch 120, §1]

### 347.14 Optional powers and duties. The board of hospital trustees may:

1. Adopt bylaws and rules for its own guidance and for the government of the hospital.
2. Establish and maintain in connection with said hospital a training school for nurses.
3. Establish as a department in connection with said hospital a suitable building for the isolation and detention of persons afflicted with contagious diseases subject to quarantine.
4. Determine whether or not, and if so upon what terms, it will extend the privileges of the hospital to nonresidents of the county.
5. Adopt some suitable name other than county public hospital for hospitals either operating now, in process of construction, or to be established hereafter.
6. Operate said hospital as a tuberculosis sanatorium or provide as a department of such hospital suitable accommodation and means for the care of persons afflicted with tuberculosis.
7. Formulate rules and regulations for the government of tuberculous patients and for the protection of other patients, nurses, and attendants from infection.
8. In counties having a population of one hundred thirty-five thousand inhabitants or over, establish a psychiatric department in connection with the hospital to provide for admission of patients for observation, examination, diagnosis and treatment.
9. Procure and pay premiums on any and all insurance policies required for the prudent management of the hospital, including but not limited to public liability, professional malpractice liability, workers' compensation and vehicle liability. Said insurance may include as additional insureds the board of trustees and employees of the hospital. This subsection applies to all county hospitals whether organized under this chapter, chapter 347A, chapter 37, or otherwise established by law.

10. Do all things necessary for the management, control and government of said hospital and exercise all the rights and duties pertaining to hospital trustees generally, unless such rights of hospital trustees generally are specifically denied by this chapter, or unless such duties are expressly charged by this chapter.

11. The said trustees may in their discretion establish a fund for depreciation as a separate fund. Said funds may be invested in United States government bonds and when so invested the accumulation of interest on the bonds so purchased shall be used for the purposes of said depreciation fund; such investment when so made shall remain in said United States government bonds until such time as in the judgment of the board of trustees it is deemed advisable to use said funds for hospital purposes.

12. Operate a health care facility as defined in section 135C.1 in conjunction with the hospital.

13. Purchase, lease, equip, maintain and operate an ambulance or ambulances to provide necessary and sufficient ambulance service or to contract for such vehicles, equipment, maintenance or service when such ambulance service is not otherwise available. [69GA, ch 78, §47]

See 69GA, ch 78, §20

### 347.21 and 347.22 Repealed by 69GA, ch 117, §1097.

### 347.27 Repealed by 69GA, ch 117, §1097.

## CHAPTER 347A

### COUNTY HOSPITALS PAYABLE FROM REVENUE

#### 347A.1 Contracts—trustees. A county having a population less than one hundred fifty thousand may issue revenue bonds for a county hospital provided in section 331.461, subsection 1, paragraph "e". The administration and management of the hospital shall be vested in a board of hospital trustees consisting of five members appointed by the board of supervisors from among the resident citizens of the county with reference to their fitness for office, and not more than two of the trustees shall be residents of the same township.

The trustees shall hold office until the next succeeding election, at which time their successors shall be elected, two for a term of two years, two for a term of four years and one for a term of six years, and thereafter their successors shall be elected for regular terms of six years each. Vacancies in the board of trustees may be filled in the same manner as original appointments, to hold office until the vacancies are filled pursuant to section 69.12. The trustees, within ten days after their appointment or election, shall qualify by taking the usual oath of office, but no bond shall be required of them. The trustees shall receive no compensation but shall be reimbursed for all expenses incurred by them with the approval of the board of trustees in the performance of their duties. The board first appointed shall organize promptly following its appointment, and shall serve until successors are elected and qualified; thereafter no later than December 1 of each year the board shall reorganize by the appointment of a chairperson, secretary, and treasurer. The secretary and treasurer shall each file with the chairperson of the board a surety bond in the amount the board of trustees requires, with sureties to be approved by the board of trustees, for the use and benefit of the county hospital. The
reasonable cost of the bonds shall be paid from the operating funds of the hospital. The secretary shall report to the county auditor and the county treasurer the names of the chairperson, secretary, and treasurer of the board as soon as practicable after the appointment of each.

The treasurer of the county hospital shall receive and disburse all funds. Warrants shall be drawn by the secretary and countersigned by the chairperson of the board after the claim has been certified by the board. The treasurer of the county hospital shall keep an accurate account of all receipts and disbursements and shall register all orders drawn and reported by the secretary, showing the number, date, to whom drawn, the fund upon which drawn, the purpose, and amount. The secretary of the board of trustees shall file with the board on or before the tenth day of each month, a complete statement of all receipts and disbursements from all funds during the preceding month, and also the balance remaining on hand in all funds at the close of the period covered by the statement. Before the third Monday of each month, the county treasurer shall give notice to the chairperson of the board of trustees of the amount of revenue collected for each fund of the hospital to the first day of that month, and the chairperson shall draw a draft therefor countersigned by the secretary, upon the county treasurer, who shall pay the taxes to the treasurer of the hospital upon receipt of the draft.

The board of hospital trustees may employ, fix the compensation of, and remove at pleasure professional, technical, and other employees as it deems necessary for the operation and maintenance of the hospital, and disbursement of funds for operation and maintenance shall be made upon order and approval of the board of hospital trustees. A county hospital may include a nurses home and nurses training school. The board of trustees shall make all rules and regulations governing its meetings and the operation of the county hospital and shall fix charges for the services furnished so that the revenues will be at all times sufficient in the aggregate to provide for the payment of the interest on and principal of all revenue bonds issued and outstanding for the hospital, and for the payment of all operating and maintenance expenses of the hospital. [69GA, ch 117, §1063]

CHAPTER 350
BOUNTIES ON WILD ANIMALS

Repealed by 69GA, ch 117, §1097

CHAPTER 351
DOGS AND LICENSING THEREOF

351.6 Fee. The annual license fee shall be set by the board of supervisors. The fee shall accompany the application. [69GA, ch 117, §1064]

351.41 Not a limitation on power of municipalities. This chapter does not limit the power of any city or county to prohibit dogs and other animals from running at large, whether or not they have been vaccinated for rabies, and does not limit the power of any city or county to provide additional measures for the restriction of dogs and other animals for the control of rabies and for other purposes. [69GA, ch 117, §1065]

CHAPTER 352
DOMESTIC ANIMAL FUND

352.4 to 352.6 Repealed by 69GA, ch 117, §1097.

CHAPTER 353
RELOCATION OF COUNTY SEATS

Repealed by 69GA, ch 117, §1097

CHAPTER 354
CHANGING NAMES OF VILLAGES

Repealed by 69GA, ch 117, §1097
CHAPTER 355
LAND SURVEYS

355.1 County surveyor—appointment and duties. A county surveyor appointed by the board of supervisors shall be a registered land surveyor holding a certificate issued under chapter 114, shall make surveys of land within the county upon request, and shall transcribe the field notes and plats into a well-bound book, at the expense of the person requesting the survey, which book shall be kept in the auditor's office. The surveys of the county surveyor are presumptively correct. [69GA, ch 117, §1066]

355.6 Repealed by 69GA, ch 117, §1097.

CHAPTER 356
JAILS

356.7 Repealed by 69GA, ch 121, §1.
356.9 to 356.13 Repealed by 69GA, ch 59, §3.
356.37 Moratorium on jail standards. The administrative rules adopted by the department of social services establishing minimum jail standards as provided in section 356.36 shall not be implemented or enforced until a needs assessment of the individual county jails has been completed by the Iowa crime commission. [69GA, ch 122, §1]

356.38 to 356.42 Repealed by 68GA, ch 53, §6; see §356.36.

CHAPTER 356A
COUNTY DETENTION FACILITY

356A.3 Alternative confinement of prisoners. Any district judge may sentence and commit a person to a facility established and maintained pursuant to section 356A.1 or 356A.2 instead of the county jail. A district judge may order the transfer of a person sentenced and committed to the county jail to such a facility upon the judge's own motion, the motion of the sentenced and committed person, or the motion of the sheriff. The original order of commitment or the order of transfer to the facility shall set forth the terms and conditions of the detention or commitment and that the detained or committed person shall abide by the terms and conditions of this chapter and the rules of the facility to which committed or transferred. The order shall be read to the detained, committed, or transferred person in open court. The committing court or a district judge may order any person who has been detained, committed, or transferred to such a facility to be transferred to the county jail if, upon hearing, the court determines the person has been refractory or disorderly, has willfully destroyed or injured any property in the facility, or has violated any of the terms and conditions of the order of detention, commitment, or transfer or the provisions of this chapter or the rules of the facility where the person was detained or committed. Any violations of the order of detention, commitment, or transfer shall further be punished as contempt of court pursuant to chapter 665. The provisions of section 719.4 are applicable to any person detained, committed, or transferred to a facility established and maintained pursuant to this chapter. The county or city to which the cause originally belonged is liable for the expense of the original detention, commitment, or transfer and the subsequent expenses of maintaining the person in the facility. The county's expense shall be levied and paid out of the fund pursuant to section 331.426, subsection 9. [69GA, ch 117, §1067]

356A.5 Calendar kept. Any person sentenced, detained, committed, or transferred to a facility established and maintained pursuant to section 356A.1 or 356A.2 shall be discharged therefrom upon completion of the original term of detention or commitment. The person in charge of the facility shall keep a calendar as required in section 356.6. [69GA, ch 121, §2]

356A.7 Contract with another county. A county board of supervisors may contract with another county or a city maintaining a jail meeting the minimum standards for the regulation of jails established pursuant to section 356.36 for detention and commitment of persons pursuant to section 356.1. A person detained or confined in the jail shall be in the charge and custody of the governmental unit maintaining the jail. The cost of detention and confinement shall be levied and paid by the city or the county to which the cause originally belonged. [69GA, ch 117, §1068]

CHAPTER 357
BENEFITED WATER DISTRICTS

357.25 Management by trustees. After the final acceptance of the work by the board of supervisors, the management of the utility shall automatically go to the three trustees previously appointed by the board of supervisors. The trustees of a benefited water district located in a coun-
ty with a population of two hundred fifty thou-
sand or less shall have power to levy an annual 
tax not to exceed thirteen and one-half cents per 
thousand dollars of assessed value of all taxable 
property in the district, for the maintenance of 
the system. However, the trustees of a benefited 
water district located in a county with a popula-
tion of more than two hundred fifty thousand 
may levy an annual tax on the taxable value of all 
taxable property in the district in an amount as 
may be necessary for the maintenance of the sys-
tem, with the approval of the board of supervi-
sors. This levy shall be optional with the trustees. 
The trustees may purchase material and employ 
labor to properly maintain and operate the utili-
ty. The trustees shall be allowed necessary ex-
penses in the discharge of their duties, but shall 
not receive any salary. [69GA, ch 123, §1]

CHAPTER 357B
BENEFITED FIRE DISTRICTS

357B.18 Detachment of land from district.
The trustees of a township, after notice and a 
public hearing, may withdraw the township or 
part of the township from a benefited fire dis-
trict. Notice of the time, date and place of the 
hearing shall be published at least two weeks be-
fore the hearing in a newspaper having general 
circulation within the township. The notice shall 
also identify the area to be withdrawn. After the 
hearing on the proposed withdrawal, the town-
ship trustees, by majority vote, may withdraw 
the township or a part of the township from the 
benefited fire district. If the township trustees 
take final action to withdraw on or before March 
1 of a fiscal year, the effective date of the with-
drawal is the following July 1. However, if final 
action to withdraw is taken after March 1, the 
withdrawal is not effective until July 1 of the fol-
lowing calendar year. If bonds issued under sec-
5. A listing of the assets and liabilities of the 
sanitary district, including a complete statement 
of indebtedness.

CHAPTER 358
SANITARY DISTRICTS

358.25 Revenue bonds. Sanitary districts in-
corporated under this chapter may exercise the 
powers granted to counties in sections 331.462 to 
331.470, to issue revenue bonds for the purposes 
section 331.461, subsection 1, paragraphs "b" 
and "c". [69GA, ch 117, §1069]

CONVEYANCE TO CITY
Sections renumbered from 1981 Code

358.31 Petition filed. A board of trustees of a 
sanitary district may, by resolution, authorize 
the filing of a petition in the office of the county 
auditor of the county in which the sanitary dis-
trict or a major portion of it is located, requesting 
the conveyance and discontinuance of the sanita-
ary district. The petition shall be addressed to 
the board of supervisors of the county where it is 
filed and must set forth:
1. The name of the sanitary district.
2. That the sanitary district lies wholly or 
partially within the corporate limits of a city, or 
the depository for the sanitary district is a mu-
icipal sanitary sewage system.
3. That the public health, comfort, conve-
nience or welfare will be promoted by the convey-
ance and discontinuance of the sanitary district 
and the assumption of the duties, responsibilities 
and functions of the sanitary district by the city.
4. A statement that the city has agreed to 
assume the duties, responsibilities and functions 
of the sanitary district upon the conveyance and 
discontinuance. A copy of the agreement shall be 
attached to the petition.

5. A copy of the resolution of the board of 
trustees of the sanitary district.

358.32 Jurisdiction by board of supervi-
sors. The board of supervisors of the county in 
which the sanitary district or a major portion of 
it is located shall have jurisdiction of the pro-
ceedings on the petition, and the decision of a ma-
6. A copy of the resolution of the board of 
trustees of the sanitary district.

358.33 Hearing on petition. It shall be the 
duty of the board of supervisors to whom the pe-
tition is addressed, at its next regular meeting to 
set the time and place when it shall meet for a 
hearing on the petition, and it shall direct the 
county auditor in whose office the petition is filed 
to cause notice to be given to all persons whom it 
may concern, without naming them, of the penden-
cy and request of the petition for conveyance 
and discontinuance. Orders of the board made un-
der this section shall be spread upon the records 
of the proceedings of the board of supervisors, 
and shall be filed with the county recorder but 
need not be published under section 349.16.

358.34 Final hearing. The final hearing shall 
be held in the city wherein the sanitary district 
is located. The hearing shall be open to the pub-
lic, and the board of supervisors shall consider 
the evidence and make such findings of fact as 
are necessary in making its report. The board 
shall, at its discretion, give an opportunity for 
the presentation of objections by the public.
made by affidavit of the publisher and shall be filed with the county auditor at the time the hearing begins.

358.34 Notice. The notice of hearing shall state the following:
1. That a petition has been filed with the county auditor of the county for the conveyance and discontinuance of the sanitary district.
2. An intelligible description of the boundaries of the sanitary district.
3. The date, hour and place where the petition will be heard before the board of supervisors of the county.
4. That the board of supervisors will hear all persons having an interest in the matter and that after the hearing, the board of supervisors will take action as is in the best interest of the sanitary district.

358.35 Conducting hearing. The board of supervisors to whom the petition is addressed shall preside at the hearing and shall continue the same in session with adjournments from day to day, if necessary, and until completed, without being required to give further notice. At the hearing, all persons interested in the matter of the conveyance and discontinuance of the sanitary district may appear and shall be heard, for and against the conveyance and discontinuance, and the board shall examine into the matter and the equitable distribution of the assets, and equitable distribution and assumption of the liabilities which have accrued during the time the sanitary district has been in existence. The board shall receive evidence on the question from the parties interested, and, after hearing and reviewing the statements, evidence, and suggestions made and offered at the hearing, if it finds that the sanitary district lies wholly or partially within the corporate limits of a city or that the depository of the district is a municipal sanitary sewage system, that the public health, comfort, convenience or welfare will be promoted by the conveyance and discontinuance of the sanitary district and the assumption of the duties, responsibilities and functions of the sanitary district by the city, and that the city has agreed to assume the duties, responsibilities and functions of the sanitary district, shall enter an order specifying the matter and specifying the equitable distribution of the assets, and the equitable distribution and assumption of the liabilities and responsibilities of the sanitary district and setting an effective date of the conveyance and discontinuance.

358.36 Filing order of discontinuance. When a sanitary district has been discontinued by order of the board of supervisors, as provided in this division, the order of the board of supervisors shall be filed in the office of the recorder in the county or counties in which the sanitary district is located. The agreement of the city in which the sanitary district is located and which has agreed to assume the duties, responsibilities and functions of the sanitary district shall also be filed along with, and as part of the order of the board of supervisors conveying and discontinuing the district.

358.37 Pending rights or liabilities. The assumption by the city shall not affect or impair any rights or liabilities then existing for or against either the sanitary district or the city, and they may be enforced as provided in this division.

358.38 Indebtedness assumed. The indebtedness of the sanitary district shall be assumed and paid by the city, and may be paid by a tax to be levied exclusively upon the property within the jurisdiction of the sanitary district as it existed prior to the conveyance and discontinuance, or by the issuance of such bonds as cities may issue for purchasing and acquiring any sanitary sewer system or sewage disposal works and facilities or both.

358.39 Claims prosecuted against city. Suits to enforce claims or demands existing at the time of the conveyance, discontinuance and assumption may be prosecuted or brought against the city which assumes the obligations of the sanitary district, and judgments obtained shall be paid as provided in section 358.32 for the payment of the indebtedness.

CHAPTER 358A
COUNTY ZONING COMMISSION

358A.2 Farms exempt. No ordinance adopted under this chapter applies to land, farm houses, farm barns, farm outbuildings or other buildings or structures which are primarily adapted, by reason of nature and area, for use for agricultural purposes, while so used. However, the ordinances may apply to any structure, building, dam, obstruction, deposit or excavation in or on the flood plains of any river or stream. [69GA, ch 117, §1070]

358A.3 Powers. Subject to section 358A.2, the board of supervisors may by ordinance regulate and restrict the height, number of structures, and size of buildings and other structures, the percentage of lot that may be occupied, the size of yards, courts, and other open spaces, the density of population, and the location and use of buildings, structures, and land for trade, industry, residence, or other purposes, and may regulate, restrict, and prohibit the use for residential purposes of tents, trailers, and portable or potentially portable structures. However, such powers shall be exercised only with reference to land and structures located within the county but lying outside of the corporate limits of any city. [69GA, ch 117, §1071]
§358A.5 Objectives. Such regulations shall be made in accordance with a comprehensive plan and designed to lessen congestion in the street or highway; to secure safety from fire, flood, panic, and other dangers; to protect health and the general welfare; to provide adequate light and air; to prevent the overcrowding of land; to avoid undue concentration of population; to promote the conservation of energy resources; to promote reasonable access to solar energy; to facilitate the adequate provision of transportation, water, sewerage, schools, parks and other public requirements. However, provisions of this section relating to the objectives of energy conservation and access to solar energy shall not be construed as voiding any zoning regulation existing on July 1, 1981, or to require zoning in a county that did not have zoning prior to July 1, 1981.

Such regulations shall be made with reasonable consideration, among other things, as to the character of the area of the district and the peculiar suitability of such area for particular uses, and with a view to conserving the value of buildings and encouraging the most appropriate use of land throughout such county. [69GA, ch 125, §1]

§358A.25 and §358A.26 Repealed by 69GA, ch 117, §1097.

CHAPTER 358B
COUNTY LIBRARIES

358B.1 Repealed by 69GA, ch 117, §1097.

358B.3 Gifts. When a gift for library purposes is accepted by the county, its use for the county library may be enforced against the board of supervisors by the library board by an action of mandamus or by other proper action. [69GA, ch 117, §1072]

358B.10 Library fund. All moneys received and set apart for the maintenance of the library shall be deposited in the fund specified in section 331.425, subsection 10, and shall be kept by the treasurer separate from all other moneys, and paid out upon the orders of the board of trustees, signed by its president and secretary.

Provided that where a free public library is maintained jointly by two or more counties, the library trustees may elect a library treasurer therefor, and it shall be the duty of the city and county treasurers to pay over to said library treasurer any and all library taxes that may be collected by them monthly.

Such library treasurer shall be required to furnish a bond conditioned as provided by section 64.2 in such amount as agreed upon by the boards of supervisors and the cost thereof shall be paid by the counties. [69GA, ch 117, §1073]

358B.13 Maintenance expense on proportionate basis. The maintenance of a county library shall be on a proportionate population basis whereby each taxing unit shall bear its share in proportion to its population as compared to the whole population of the county library district.

The board of library trustees shall on or before January 10 of each year make an estimate of the amount it deems necessary for the maintenance of the county library and shall transmit the estimate in dollars to the boards of supervisors and the county treasurers to pay over to the county library board.

The board of library trustees may levy a tax not exceeding six and three-fourths cents per thousand dollars of assessed valuation on all taxable property in the township to create a fund to fulfill its obligation under the contract.

4. The board of supervisors, after it makes a contract, shall levy a tax as provided in section 331.421, subsection 10, to fulfill its obligation under the contract or under a contract of library trustees approved under subsection 5.

5. a. Qualified electors of that part of any county outside of cities in a number of not less than twenty-five percent of those in the area who voted for president of the United States or governor at the last general election may petition the
board of supervisors to submit the proposition of requiring the board to provide library service for them and their area by contract as provided by this section.

b. The board of supervisors shall submit the proposition to the voters of the county residing outside of cities at the next election, primary or general, provided that the petition has been filed not less than forty days prior to the date of the election at which the question is to be submitted.

c. If a majority of those voting upon the proposition favors it, the board of supervisors shall within thirty days appoint a board of library trustees from residents of the petitioning area. Vacancies shall be filled by the board.

d. The board of trustees may contract with any library for library use or service for the benefit of the residents and area represented by it. [69GA, ch 117, §1075]

CHAPTER 359
TOWNSHIPS AND TOWNSHIP OFFICERS

FIRE EQUIPMENT

359.42 Township fire protection service and ambulance service. The trustees of each township shall provide fire protection service for the township, exclusive of any part of the township within a benefited fire district and, in counties not providing ambulance services, may provide ambulance service. The trustees may purchase, own, rent or maintain fire protection service or ambulance service apparatus or equipment or both kinds of apparatus or equipment and provide housing for the equipment. The trustees may contract with any public or private agency under chapter 28E for the purpose of providing fire protection service or ambulance service or both services under this section. [69GA, ch 117, §1076]

359.45 Anticipatory bonds. Townships may anticipate the collection of taxes authorized by section 359.43 and for such purposes may direct the county board of supervisors to issue bonds under sections 331.441 to 331.449 relating to essential county purpose bonds except that the bonds are payable only from tax levies on property subject to the levy under section 359.43. [69GA, ch 117, §1077]

CHAPTER 361
WEATHER MODIFICATION

361.3 Program—contract. The weather modification board may:
1. Investigate and study the feasibility of artificial weather modification for the county.
2. Develop and administer an artificial weather modification program.
3. Contract with any public or private agency as provided in chapter 28E to carry out an artificial weather modification program.
4. Request the county board of supervisors to conduct a referendum authorizing the levy and collection of a tax as provided in section 331.421, subsection 11, for the administration of an artificial weather modification program.
5. Accept, receive, and administer grants, funds, or gifts from public or private agencies to develop or administer an artificial weather modification program. [69GA, ch 117, §1078]

361.4 Repealed by 69GA, ch 117, §1097.

361.5 Election on question. Upon request of the weather modification board, the county board of supervisors shall submit to the owners and tenants of agricultural land in the county at any general election or special election called for that purpose, the question of whether a tax in accordance with section 361.3, subsection 4, shall be levied annually on agricultural land. Notice of the election shall be published each week for two consecutive weeks as provided in section 331.305. The notice shall include the date and time of the election and the question to be voted upon. A majority of the agricultural landowners and tenants voting shall determine the question. [69GA, ch 117, §1079]

361.6 Budget request. The weather modification board shall annually submit a budget request to the county board of supervisors. If the annual tax levy is approved as provided in section 361.5, the weather modification board shall determine the tax levy needed, not to exceed the approved levy, to meet the budget request. [69GA, ch 117, §1080]

CHAPTER 384
CITY FINANCE

384.12 Additional taxes. A city may certify, for the general fund levy, taxes which are not subject to the limit provided in section 384.1, and which are in addition to any other moneys the city may wish to spend for such purposes, as follows:
1. A tax not to exceed thirteen and one-half cents per thousand dollars of assessed value for the support of a municipal band, subject to the following:
   a. Upon receipt of a petition valid under the provisions of section 362.4, the council shall submit to the voters at the next regular city election the question of whether a tax shall be levied.
   b. If a majority approves the levy, it may be imposed.
   c. The levy can be eliminated by the same procedure of petition and election.
   d. A tax authorized by an election held prior to the effective date of the city code may be continued until eliminated by the council, or by petition and election.

2. A tax not to exceed eighty-one cents per thousand dollars of assessed value for development, operation, and maintenance of a memorial building or monument, subject to the provisions of subsection 1.

3. A tax not to exceed thirteen and one-half cents per thousand dollars of assessed value for support of a symphony orchestra, subject to the provisions of subsection 1.

4. A tax not to exceed twenty-seven cents per thousand dollars of assessed value for the operation of cultural and scientific facilities, subject to the provisions of subsection 1, except that the question may be submitted on the council's own motion.

5. A tax to aid in the construction of a county bridge, subject to the provisions of subsection 1, except that the question must be submitted at a special election. The expense of a special election under this subsection must be paid by the county. The notice of the special election must include full details of the proposal, including the location of the proposed bridge, the rate of tax to be levied, and all other conditions.

6. A tax to aid a company incorporated under the laws of this state in the construction of a highway or combination bridge across any navigable boundary river of this state, commencing or terminating in the city and suitable for use as highway, or for both highway and railway purposes. This tax levy is subject to the provisions of subsections 1 and 5. The levy is limited to one dollar and thirty-five cents per thousand dollars of the assessed value of taxable property in the city. The estimated cost of the bridge must be at least ten thousand dollars, and the city aid may not exceed one-half of the estimated cost. The notice of the special election must include the name of the corporation to be aided, and all conditions required of the corporation. Tax moneys received for this purpose may not be paid over by the county treasurer until the city has filed a statement that the corporation has complied with all conditions.

7. If a tax has been voted for aid of a bridge under subsection 6, a further tax may be voted for the purpose of purchasing the bridge, subject to the provisions of subsection 1. The levy under this subsection is limited to three dollars and thirty-seven and one-half cents per thousand dollars of the assessed value of the taxable property in the city, payable in not less than ten annual installments.

8. A tax for the purpose of carrying out the terms of a contract for the use of a bridge by a city situated on a river over which a bridge has been built. The tax may not exceed sixty-seven and one-half cents per thousand dollars of assessed value each year.

9. A tax for aid to a public transportation company, subject to the procedure provided in subsection 1, except the question must be submitted at a special election. The levy is limited to three and three-eighths cents per thousand dollars of assessed value. In addition to any other conditions the following requirements must be met before moneys received for this purpose may be paid over by the county treasurer:
   a. The public transportation company shall provide the city with copies of state and federal income tax returns for the five years preceding the year for which payment is contemplated or for such lesser period of time as the company has been in operation.
   b. The city shall, in any given year, be authorized to pay over only such sums as will yield not to exceed two percent of the public transportation company's investment as the same is valued in its tax depreciation schedule, provided that corporate profits and losses for the five preceding years or for such lesser period of time as the company has been in operation shall not average in excess of a two percent net return. Taxes levied under this subsection may not be used to subsidize losses incurred prior to the election required by this subsection.

10. A tax for the operation and maintenance of a municipal transit system, and for the creation of a reserve fund for the system, in an amount not to exceed fifty-four cents per thousand dollars of assessed value each year, when the revenues from the transit system are insufficient for such purposes, but proceeds of the tax may not be used to pay interest and principal on bonds issued for the purposes of the transit system.

11. If a city has entered into a lease of a building or complex of buildings to be operated as a civic center, a tax sufficient to pay the installments of rent and for maintenance, insurance and taxes not included in the lease rental payments.

12. A tax not to exceed thirteen and one-half cents per thousand dollars of assessed value each year for operating and maintaining a civic center owned by a city.

13. A tax not to exceed six and three-fourths cents per thousand dollars of assessed value for planning a sanitary disposal project.

14. A tax not to exceed twenty-seven cents per thousand dollars of assessed value each year for an aviation authority as provided in section 330A.15.
15. If a city has joined with the county to form an authority for a joint county-city building, as provided in section 346.26, and has entered into a lease with the authority, a tax sufficient to pay the annual rent payable under the lease.

16. A tax not to exceed six and three-fourths cents per thousand dollars of assessed value each year for a levee improvement fund in special charter cities as provided in section 420.155.

17. A tax not to exceed three dollars and thirty-seven and one-half cents per thousand dollars of the assessed value to aid a railway as provided in section 327H.1.

18. A tax not to exceed twenty and one-half cents per thousand dollars of assessed value each year to maintain an institution received by gift or devise, subject to an election as required under subsection 1.

19. A tax to pay the premium costs on tort liability insurance as provided in section 613A.7.

20. A tax that exceeds any tax levy limit within this chapter, provided; the question has been submitted at a special levy election and received a simple majority of the votes cast on the proposition to authorize the enumerated levy limit to be exceeded for the proposed budget year.

a. The election may be held as specified herein if notice is given by the city council, not later than February 15, to the county commissioner of elections that the election is to be held.

b. An election under this subsection shall be held on the second Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.

c. The proposition to be submitted shall be substantially in the following form:

Vote for only one of the following:
Shall the city of ___________________ levy a tax
for the purpose of ________________________________
at a rate of __________ which will provide $________ (state purpose of levy election)

The city of ___________________ shall continue under the maximum rate of __________ providing $________ (name of city) (amount)

d. The commissioner of elections conducting the election shall notify the city officials and other county auditors where applicable, of the results within two days of the canvass which shall be held beginning at one o'clock on the second day following the special levy election.

e. Notice of the election shall be published twice in accordance with the provisions of section 362.3, except that the first such notice shall be given at least two weeks before the election.

f. The cost of the election shall be borne by the city.

g. The election provisions of this subsection shall supersede other provisions for elections only to the extent necessary to comply with the provisions hereof.

h. The provisions of this subsection apply to all cities, however organized, including special charter cities which may adopt ordinances where necessary to carry out these provisions.

i. The city may levy a tax not to exceed twenty and one-half cents per thousand dollars of assessed value each year for a levee improvement fund in special charter cities as provided in section 420.155.

j. The provisions of this subsection apply to cities acting under special charters. [69GA, ch 117, §1081]

*Repealed by 67GA, ch 1110, §25

CHAPTER 420
CITIES UNDER SPECIAL CHARTER

420.207 Taxation in general. Sections 427.1, 427.3 to 427.11, 428.4, 428.16 to 428.23, 436.10, 436.11, 437.1, 437.3, 437.14, 441.21, 443.1 to 443.3, 444.2 to 444.5, and 447.9 to 447.13, so far as applicable, apply to cities acting under special charters. [69GA, ch 117, §1082]

See amendment to §441.21(11), by 69GA, ch 144, §1

CHAPTER 422
INCOME, CORPORATION, SALES AND BANK TAX

422.26 Lien of tax—collection—action authorized. Whenever any taxpayer liable to pay a tax and penalty imposed refuses or neglects to pay the same, the amount, including any interest, penalty, or addition to such tax, together with the costs that may accrue in addition thereo, shall be a lien in favor of the state upon all property and rights to property, whether real or personal, belonging to said taxpayer.

The lien aforesaid shall attach at the time the tax becomes due and payable and shall continue for ten years from the time the lien attaches unless sooner released or otherwise discharged. The lien may, within ten years from the date the lien attaches, be extended by filing for record a notice with the appropriate county official of any county and from the time of such filing, the lien shall be extended to the property in such county for ten years, unless sooner released or otherwise discharged, with no limit on the number of extensions. Liens having attached prior to January 1, 1969, will expire on January 1, 1979, unless extended by the director of the department of revenue. The director shall charge off any account whose lien is allowed to lapse and may charge off any account and release the corresponding lien before the lien has lapsed if the director determines under uniform rules prescribed by the director that the account is uncollectible or collection costs involved would not warrant collection of the amount due.

In order to preserve the aforesaid lien against subsequent mortgagees, purchasers or judgment creditors, for value and without notice of the lien,
on any property situated in a county, the director shall file with the recorder of the county, in which said property is located, a notice of said lien. The county recorder of each county shall prepare and keep in his office a book to be known as "index of income tax liens", so ruled as to show in appropriate columns the following data, under the names of taxpayers, arranged alphabetically:

1. The name of the taxpayer.
2. The name "State of Iowa" as claimant.
3. Time notice of lien was received.
4. Date of notice.
5. Amount of lien then due.
6. When satisfied.

The recorder shall endorse on each notice of lien the day, hour, and minute when received and preserve the same, and shall forthwith index said notice in said index book and shall forthwith record said lien in the manner provided for recording real estate mortgages, and the said lien shall be effective from the time of the indexing thereof.

The department shall pay a recording fee as provided in section 331.604, for the recording of the lien, or for its satisfaction.

Upon the payment of a tax as to which the director has filed notice with a county recorder, the director shall forthwith file with said recorder a satisfaction of said tax and the recorder shall enter said satisfaction on the notice on file in his office and indicate said fact on the index aforesaid.

The department shall, substantially as provided in sections 445.6 and 445.7, proceed to collect all taxes and penalties as soon as practicable after the same become delinquent, except that no property of the taxpayer shall be exempt from the payment of said tax. In the event service has not been made on a distress warrant by the officer to whom addressed within five days from the date the distress warrant was received by him, the authorized revenue agents of the department are hereby empowered to serve and make return of such warrant to the clerk of the district court of the county named in the distress warrant, and all subsequent procedure shall be in compliance with chapter 626.

It is expressly provided that the foregoing remedies of the state shall be cumulative and that no action taken by the director or attorney general shall be construed to be an election on the part of the state or any of its officers to pursue any remedy hereunder to the exclusion of any other remedy provided by law. [69GA, ch 117, §1220]

CHAPTER 427A
PERSONAL PROPERTY TAX CREDIT

427A.4 Limit of credit. No person or business enterprise in the state shall be allowed a credit on personal property tax in excess of ten thousand dollars assessed valuation. Any person or business enterprise who owns personal property subject to taxation in more than one county of the state shall designate in reporting such property to the assessor for the purpose of assessment as required in section 427A.1 in which counties of the state the property is located and may claim the entire credit in one county or a proportionate part thereof in each county where the property is situated, and in no case shall he claim more than the ten thousand dollars assessed value for all personal property assessed in all counties.

Each even-numbered year, on or before July 1, the taxpayer shall deliver to the assessor an application for personal property tax credit and state by the affidavit filed in each county where the taxpayer's personal property is situated, that the taxpayer has not claimed a total personal property tax credit in all counties in excess of a total of ten thousand dollars assessed valuation. A claim filed in 1980 and each succeeding even-numbered year shall be applicable for that year and the succeeding odd-numbered year.

In any odd-numbered year, a taxpayer who did not file an application in an even-numbered year shall deliver to the assessor an application for personal property tax credit and state by the affidavit filed in each county where the taxpayer's personal property is situated, that the taxpayer has not claimed a total personal property tax credit in all counties in excess of a total of ten thousand dollars assessed valuation.

It shall be the duty of the assessor to examine claims for such credit filed with him and recommend on each such claim the disallowance thereof where it appears that an owner of tangible personal property has attempted to divide the ownership thereof for purpose of obtaining additional credit beyond the amount of ten thousand dollars in a year.

If any person fails to make application for the credits provided for under this chapter as herein required, he shall be deemed to have waived the personal property tax credit for the year in which he failed to make claim.

Any person making a false affidavit for the purpose of obtaining the credit provided for in this section, or who knowingly receives such credit without being legally entitled thereto, or who makes claim for credit of more than ten thousand dollars in the state shall be guilty of a fraudulent practice. [69GA, ch 140, §1, 2]
CHAPTER 428
LISTING IN GENERAL

428.4 Personal property—real estate—buildings. Property shall be assessed for taxation each year. Personal property shall be listed and assessed in 1980 and every two years thereafter in the name of the owner of the personal property on the first day of January and the assessment made shall be the value of the personal property as of January 1 of the year of the assessment. Real estate shall be listed and assessed in 1981 and every two years thereafter. The assessment of real estate shall be the value of the real estate as of January 1 of the year of the assessment. The year 1981 and each odd-numbered year thereafter shall be a reassessment year. In any year, after the year in which an assessment has been made of all the real estate or personal property in any assessing jurisdiction, it shall be the duty of the assessor to value and assess or revalue and reassess, as the case may require, any real estate and personal property that the assessor finds was incorrectly valued or assessed, or was not listed, valued and assessed, in the assessment year immediately preceding, also any real estate or personal property the assessor finds has changed in value subsequent to January 1 of the preceding real estate or personal property assessment year. However, a percentage increase on a class of property shall not be made in a year not subject to an equalization order unless ordered by the department of revenue. The assessor shall determine the actual value and compute the taxable value thereof as of January 1 of the year of the revaluation and reassessment. The assessment shall be completed as specified in section 441.28, but no reduction or increase in actual value shall be made for prior years. If an assessor makes a change in the valuation of the real estate as provided for herein, the provisions of sections 441.23, 441.37, 441.38 and 441.39 shall apply.

The assessor shall notify the director of revenue, in the manner and form to be prescribed by the director, as to the class or classes of real estate reviewed, revalued, and reassessed and shall report such details as to the effects or results of the revaluation and reassessment as may be deemed necessary by the director. This notification shall be contained in a report to be attached to the abstract of assessment for the year in which the new valuations become effective.

Any buildings erected, improvements made, or buildings removed in a year after the assessment of the class of real estate to which they belong shall be valued, listed and assessed and reported by the assessor to the county auditor after approval of the valuations by the local board of review, and said auditor shall thereupon enter the taxable value of such building or taxable improvement on the tax list as a part of real estate to be taxed. If such buildings are erected by any person other than the owner of the land, they shall be listed and assessed to the owner of the buildings or improvements as real estate.

An assessor shall not be required to contact a taxpayer in odd-numbered years for the purpose of listing personal property but each taxpayer shall be required to file a revised listing of personal property with the assessor itemizing any additions or deletions to the listing if the valuation of the taxpayer's personal property will affect the taxpayer's exemption. However, if a taxpayer fails to file a revised listing, where such filing would show an increase in valuation of the taxpayer's personal property, the taxpayer shall only be assessed the taxes and interest due on the property the taxpayer has failed to report. [69GA, ch 140, §3]

Amendment by 69GA, ch 140 retroactive to January 1, 1981; 69 GA, ch 140, §4

CHAPTER 428A
TAXATION OF REAL ESTATE TRANSFERS

428A.1 Amount of tax on transfers. There is imposed on each deed, instrument, or writing by which any lands, tenements, or other realty in this state shall be granted, assigned, transferred, or otherwise conveyed, a tax determined in the following manner: When there is no consideration or when the deed instrument or writing is executed and tendered for recording as an instrument corrective of title, and so states, there shall be no tax. When there is consideration and the actual market value of the real property transferred is in excess of five hundred dollars, the tax shall be fifty-five cents for each five hundred dollars or fractional part of five hundred dollars in excess of five hundred dollars. The term "consideration" as used in this chapter, means the full amount of the actual sale price of the real property involved, paid or to be paid, including the amount of an incumbrance or lien on the property, whether assumed or not by the grantee. It shall be presumed that the sale price so stated shall include the value of all personal property transferred as part of the sale unless the dollar value of said personal property is stated on the instrument of conveyance. When the dollar value of the personal property included in the sale is so stated, it shall be deducted from the consideration shown on the instrument for the purpose of determining the tax.

At the time each deed, instrument, or writing by which any real property in this state is granted, assigned, transferred, or otherwise conveyed is presented for recording to the county recorder, a declaration of value signed by at least one of the sellers or one of the buyers or their agents shall be submitted to the county recorder.
A declaration of value is not required for those instruments described in section 428A.2, subsections 2 to 13, or where any transfer is the result of acquisition of lands, whether by contract or condemnation, for public purposes through an exercise of the power of eminent domain. The declaration of value shall state the full consideration paid for the real property transferred. If agricultural land, as defined in section 172C.1, is purchased by a corporation, limited partnership, trust, alien or nonresident alien, the declaration of value shall include the name and address of the buyer, the name and address of the seller, a legal description of the agricultural land, and identify the buyer as a corporation, limited partnership, trust, alien, or nonresident alien. The county recorder shall not record the declaration of value, but shall enter on the declaration of value information as the director of revenue may require for the production of the sales/assessment ratio study and transmit all declarations of value to the city or county assessor in whose jurisdiction the property is located. The city or county assessor shall enter on the declaration of value information as the director of revenue may require for the production of the sales/assessment ratio study and transmit all declarations of value to the director of revenue, at times as directed by the director of revenue. The director of revenue shall, upon receipt of the information required to be filed under this chapter by the city or county assessor, send to the office of the secretary of state that part of the declaration of value which identifies a corporation, limited partnership, trust, alien, or nonresident alien as a purchaser of agricultural land as defined in section 172C.1.

**CHAPTER 441**

**ASSESSMENT AND VALUATION OF PROPERTY**

441.8 Term—filling vacancy. The term of office of an assessor appointed under this chapter shall be for six years. Appointments for each succeeding term shall be made in the same manner as the original appointment except that not less than ninety days before the expiration of the term of the assessor the conference board shall hold a meeting to determine whether or not it desires to reappoint the incumbent assessor to a new term.

Effective January 1, 1980, the conference board shall have the power to reappoint the incumbent assessor only if the incumbent assessor has satisfactorily completed the continuing education program provided for in this section.

The commission established by this section shall develop and administer a program of continuing education which shall emphasize assessment and appraisal procedures, and the assessment laws of this state, and which shall include the subject matter specified in section 441.5.

There is created a commission consisting of the director of revenue, two Iowa assessors appointed by the executive board of the Iowa state association of assessors, and one member appointed by the state board of tax review, and three lay persons appointed by the governor to four-year terms beginning and ending as provided by section 69.19 subject to confirmation by the senate. A majority of the members of the board constitutes a quorum. The lay persons appointed to the commission who are not public employees shall be paid a forty dollar per diem and shall be reimbursed for actual and necessary expenses incurred while on official commission business. All compensation and reimbursements shall be paid by the department of revenue from the appropriation made to it for the fiscal year in which the claim for per diem or expenses is made.

The commission shall establish, designate, or approve courses, workshops, seminars, or symposiums to be offered as part of the continuing education program, the content of these courses, workshops, seminars, or symposiums and the number of hours of classroom instruction for each. At least once each year the commission shall meet to evaluate the continuing education program and make necessary changes in the program.

Upon the successful completion of courses, workshops, seminars, or symposiums contained in the program of continuing education, as demonstrated by attendance at sessions of the courses, workshops, seminars, or symposiums and, in the case of a course designated by the commission, attaining a grade of at least seventy percent on an examination administered at the conclusion of the course, the assessor or deputy assessor shall receive credit equal to the number of hours of classroom instruction contained in those courses, workshops, seminars, or symposiums. An assessor or deputy assessor shall not be allowed to obtain credit for a course, workshop, seminar, or symposium for which the assessor or deputy assessor has previously received credit during the current term or appointment except for those courses, workshops, seminars, or symposiums designated by the commission. The examinations shall be confidential to the commission and persons designated by the commission to have access to the examinations.

Upon receiving credit equal to one hundred fifty hours of classroom instruction during the assessor's current term of office of which at least ninety of the one hundred fifty hours are from courses requiring an examination upon conclusion of the course, the commission shall certify to the assessor's conference board that the assessor is eligible to be reappointed to the position. For assessors whose present terms of office expire before six years from January 1, 1979, or who are appointed to complete an unexpired term, the number of credits required to be certified as eligible for reappointment shall be prorated according
to the amount of time remaining in the present term of the assessor.

Within each six-year period following January 1, 1980 or the appointment of a deputy assessor appointed after January 1, 1979, the deputy assessor shall comply with this section except that upon the successful completion of ninety hours of classroom instruction of which at least sixty of the ninety hours are from courses requiring an examination upon conclusion of the course the deputy assessor shall be certified by the commission as being eligible to remain in the position. If a deputy assessor fails to comply with this section, the deputy assessor shall be removed from the position. If a deputy is appointed to the office of assessor, the hours of credit obtained as deputy pursuant to this section shall be credited to that individual as assessor and for the individual to be reappointed at the expiration of the term as assessor, that individual must obtain the credits which are necessary to total the number of hours for reappointment.

Each conference board shall include in the budget for the operation of the assessor's office funds sufficient to enable the assessor and any deputy assessor to obtain certification as provided in this section. The conference board shall also allow the assessor and any deputy assessor sufficient time off from his or her regular duties to obtain certification. The commission shall adopt rules pursuant to chapter 17A to implement and administer the provisions of this section.

If the incumbent assessor is not reappointed as above provided, then not less than sixty days before the expiration of the term of said assessor, a new assessor shall be selected as provided in section 441.6.

In the event of the removal, resignation, death, or removal from the county of the said assessor, the conference board shall proceed to fill the vacancy by appointing an assessor to serve the unexpired term in the manner provided in section 441.6. Until the vacancy is filled, the chief deputy shall act as assessor, and in the event there be no deputy, in the case of counties the auditor shall act as assessor and in the case of cities having an assessor the city clerk shall act as assessor. [69GA, ch 143, §1]

441.14 Repealed by 69GA, ch 117, §1097.

441.33 Sessions of board of review. The board of review shall be in session from May 1 to May 31 each year for an additional period as required under section 441.37 and shall hold as many meetings as are necessary to discharge its duties. On May 31 in those years in which a session has not been extended as required under section 441.37, the board shall return all books, records and papers to the assessor except undisposed of protests and records pertaining to those protests. If it has not completed its work prior to May 31, in those years in which the session has not been extended under section 441.37 the director of revenue may authorize the board of review to continue in session for a period necessary to complete its work, but the director of revenue shall not approve a continuance extending beyond July 15. On May 31 or on the final day of any extended session required under section 441.37 or authorized by the director of revenue the board of review shall be adjourned until May 1 of the following year. It shall adopt its own rules of procedure, elect its own chairperson from its membership, and keep minutes of its meetings. The board shall appoint a clerk who may be a member of the board or any other qualified person, except the assessor or any member of the assessor's staff. It may be reconvened by the director of revenue. All undisposed protests in its hands on July 15 shall be automatically overruled and returned to the assessor together with its other records.

Within fifteen days following the adjournment of any regular or special session, the board of review shall submit to the director of revenue, on forms prescribed by the director, a report of any actions taken during that session. [69GA, ch 145, §1]

441.37 Protest of assessment—grounds. Any property owner or aggrieved taxpayer who is dissatisfied with his or her assessment may file a protest against such assessment with the board of review on or after April 16, to and including May 5, of the year of the assessment. In any county which has been declared to be a disaster area by proper federal authorities after March 1 and prior to May 20 of said year of assessment, the board of review shall be authorized to remain in session until June 15 and the time for filing a protest shall be extended to and include the period from May 25 to June 5 of such year. Said protest shall be in writing and signed by the one protesting or by his or her duly authorized agent. The taxpayer may have an oral hearing thereon if request therefore in writing is made at the time of filing the protest. Said protest must be confined to one or more of the following grounds:

1. That said assessment is not equitable as compared with assessments of other like property in the taxing district. When this ground is relied upon as the basis of a protest the legal description and assessments of a representative number of comparable properties, as described by the aggrieved taxpayer shall be listed on the protest, otherwise said protest shall not be considered on this ground.

2. That his property is assessed for more than the value authorized by law, stating the specific amount which the protesting party believes his property to be overassessed, and the amount which he considers to be its actual value and the amount he considers a fair assessment.

3. That his property is not assessable and stating the reasons therefor.

4. That there is an error in the assessment and state the specific alleged error.

5. That there is fraud in the assessment which shall be specifically stated.

In addition to the above, the property owner may protest annually to the board of review un-
Under the provisions of section 441.35, but such protest shall be in the same manner and upon the same terms as heretofore prescribed in this section.

After the board of review has considered any protest filed by a property owner or aggrieved taxpayer and made final disposition of the protest, the board shall give written notice to the property owner or aggrieved taxpayer who filed the protest of the action taken by the board of review on the protest. The written notice to the property owner or aggrieved taxpayer shall also specify the reasons for the action taken by the board of review on the protest. [69GA, ch 145, §2]

441.49 Adjustment by auditor. The director shall keep a record of the review and adjustment proceedings and finish the proceedings on or before October 1 unless for good cause the proceedings cannot be completed by that date. The director shall notify each county auditor by mail of the final action taken at the proceedings and specify any adjustments in the valuations of any class of property to be made effective for the jurisdiction.

However, an assessing jurisdiction may request the director to permit the use of an alternative method of applying the equalization order to the property values in the assessing jurisdiction, provided that the final valuation shall be equivalent to the director's equalization order. The assessing jurisdiction shall notify the county auditor of the request for the use of an alternative method of applying the equalization order and the director's disposition of the request. The request to use an alternative method of applying the equalization order, including procedures for notifying affected property owners and appealing valuation adjustments, shall be made within ten days from the date the county auditor receives the equalization order and the valuation adjustments, and appeal procedures shall be completed by November 30 of the year of the equalization order. Compliance with the provisions of section 441.21 is sufficient grounds for the director to permit the use of an alternative method of applying the equalization order.

On or before October 15 the county auditor shall cause to be published in official newspapers of general circulation the final equalization order. Failure to publish the equalization order has no effect upon the validity of the orders.

The county auditor shall add to or deduct from the valuation of each class of property in the county the required percentage, rejecting all fractions of fifty cents or less in the result, and counting all fractions over fifty cents as one dollar. For any special charter city that levies and collects its own tax based on current year assessed values, the equalization percentage shall be applied to the following year's values, and shall be considered the equalized values for that year for purposes of this chapter.

The local board of review shall reconvene in special session from October 15 to November 15 for the purpose of hearing the protests of affected property owners or taxpayers within the jurisdiction of the board whose valuation of property if adjusted pursuant to the equalization order issued by the director of revenue will result in a greater value than permitted under section 441.21. The board of review shall accept protests only during the first ten days following the date the local board of review reconvenes. The board of review shall limit its review to only the timely filed protests. The board of review may adjust all or a part of the percentage increase ordered by the director of revenue by adjusting the actual value of the property under protest to one hundred percent of actual value. Any adjustment so determined by the board of review shall not exceed the percentage increase provided for in the director's equalization order. The determination of the board of review on filed protests is final, subject to review by the director of revenue for the purpose of determining whether the board's actions substantially altered the equalization order. In making the review, the director has all the powers provided in chapter 421, and in exercising the powers the director is not subject to chapter 17A. Not later than fifteen days following the adjournment of the board, the board of review shall submit to the director of revenue, on forms prescribed by the director, a report of all actions taken by the board of review during this session.

Not later than ten days after the date the final equalization order is issued, the city or county officials of the affected county or assessing jurisdiction may appeal the final equalization order to the state board of tax review. The appeal shall not delay the implementation of the equalization orders.

Tentative and final equalization orders issued by the director of revenue are not rules as defined in section 17A.2, subsection 7. [69GA, ch 145, §3]

441.56 Assessor's duties—combined appointment. When the duties of the county assessor are combined with the duties of another officer or employee as provided in section 331.323, subsection 1, the person named to perform the combined duties shall be appointed as provided in sections 441.5 to 441.8. [69GA, ch 117, §1083]
CHAPTER 444
TAX LEVIES

COUNTY LEVIES

444.9 to 444.12 Repealed by 69GA, ch 117, §1097.

CHAPTER 445
COLLECTION OF TAXES

445.11 Special assessment book. When the levy of a special assessment is submitted to the county treasurer, the county treasurer shall prepare in a book to be known as a special assessment book, the list of the persons owning real estate affected by the assessment, in alphabetical or numerical order, which book shall contain a description of the real estate affected, the date of the assessment, the total amount assessed, the installments to be paid, and the amounts of the respective installments if the assessment is payable in installments. [69GA, ch 117, §1221]


445.17 Filing of compromise agreement. A copy of the agreement shall be filed with the county treasurer. [69GA, ch 117, §1222]

445.18 Effect of compromise payment. When payment is made, as provided by the agreement, all taxes included in the agreement shall be fully satisfied and canceled and the county treasurer shall cause the appropriate books to show the satisfaction. [69GA, ch 117, §1223]

CHAPTER 446
TAX SALE

446.1 Sale shown. The county treasurer shall designate on the tax list each piece or parcel of real estate sold for taxes, and not redeemed, by writing opposite the parcel of real estate the year in which it was sold in a column headed "sold in". [69GA, ch 117, §1224]

446.21 Applicable statute. In tax sales made under section 446.19, a holder of a special assessment certificate against a lot or parcel of ground, or a holder of a bond payable in whole or in part out of a special assessment against a lot or parcel of ground, or a city within which the lot or parcel of ground is situated, which lot or parcel of ground has been sold for taxes, either general or special, is entitled to an assignment of any certificate of tax sale of the property for general taxes or special taxes, upon tender to the holder or to the county treasurer of the amount to which the holder of the tax sale certificate would be entitled in case of redemption. [69GA, ch 117, §1225]

446.24 Record of sales. The treasurer shall attend all sales of real estate for taxes, and keep a record of the sales in a book to be kept for that purpose, describing each tract of real estate on which the taxes and costs were paid by the purchaser as they are described in the copy of the notice on file in the treasurer's office, stating in separate columns the amount, as obtained from the tax list, of each kind of tax, interest, and costs for each tract, how much and what part of each parcel was sold, to whom, and the date of sale. [69GA, ch 117, §1226]

446.26 Misconduct of officer. Any treasurer failing to attend a sale of lands in person, by deputy treasurer or by designated employee is guilty of a simple misdemeanor. If the treasurer, deputy treasurer or designated employee sells or assists in selling any real estate, knowing it is not subject to taxation, or that the taxes for which it is sold have been paid, or knowingly and willfully sells or assists in selling any real estate for taxes to defraud the owner, or knowingly and wilfully executes a deed for property sold, the treasurer, deputy treasurer or designated employee is guilty of a serious misdemeanor and is liable to pay the injured party all damages sustained on account of the illegal sale. Sales made in violation of this section are void. [69GA, ch 117, §1227]

446.27 Fraud of officer. If any treasurer is directly or indirectly concerned in the purchase of real estate sold for the nonpayment of taxes, the treasurer and the treasurer's sureties are liable on the treasurer's official bond for all damages sustained by the owner of the property. Sales made in violation of this section are void. In addition, the treasurer is guilty of a fraudulent practice. [69GA, ch 117, §1228]

446.32 Payment of subsequent taxes by purchaser. The treasurer shall also prepare, sign, and deliver to the purchaser of any real estate sold for taxes a receipt for taxes, interest, and costs paid by the purchaser after the date of purchase for a subsequent year. Taxes for a subsequent year may be paid by the purchaser any time after certification. [69GA, ch 117, §1229]

446.33 Repealed by 69GA, ch 117, §1244.
§446.36 Certified copies of records as evidence. The books and records belonging to the office of the treasurer, or copies of them properly certified, are sufficient evidence to prove the sale of real estate for taxes, the redemption of the real estate, or the payment of taxes on it. [69GA, ch 117, §1230]

§446.37 Failure to obtain deed—cancellation of sale. After five years have elapsed from the time of any tax sale, and action has not been completed during the time which qualifies the holder of a certificate to obtain a deed, the county treasurer shall cancel the sale from the tax sale index and tax sale register. [69GA, ch 117, §1231]

CHAPTER 447
TAX REDEMPTION

447.1 Redemption—terms. Real estate sold under this chapter and chapter 446 may be redeemed at any time before the right of redemption is cut off, by the payment to the treasurer, to be held by the treasurer subject to the order of the purchaser, of the amount for which the real estate was sold and four percent of the amount added as a penalty, with three-quarters percent interest per month on the sale price plus the penalty from the date of sale, and the amount of all taxes, interest, and costs paid by the purchaser or the purchaser's assignee for any subsequent year, with a similar penalty added as before on the amount of the payment for each subsequent year, and three-quarters percent per month on the whole amount from the date of payment. [69GA, ch 117, §1232]

447.3 Agricultural college lands. In redeeming from a sale of a leasehold interest in agricultural college land, the amount to be paid shall include any amount paid by the holder of the certificate as interest or principal due by the terms of the lease or otherwise to prevent a forfeiture, and for which proper voucher has been filed with the treasurer, with interest at eight percent per annum from date of payment, which amount shall be paid by the treasurer to the holder of the certificate, and the certificate of redemption shall show the amount paid by the party redeeming. [69GA, ch 117, §1233]

447.5 Certificate of redemption—issued by treasurer. The treasurer shall, upon application of any party to redeem real estate sold for taxes, and being satisfied that the party has a right to redeem the real estate upon the payment of the proper amount, issue to the party a certificate of redemption, setting forth the facts of the sale substantially as contained in the certificate, the date of the redemption, the amount paid, by whom redeemed, and make the proper entries in the book of sales in the treasurer's office. [69GA, ch 117, §1234]

447.6 Erasures prohibited. The entries by the treasurer shall be made in ink, and if errors are subsequently discovered the entries shall not be erased but shall be corrected by drawing a line through the erroneous entries with ink accompanied by the initials of the person who made the alteration and the date when made. [69GA, ch 117, §1235]

447.9 Notice of expiration of right of redemption. After two years and nine months from the date of sale, or after nine months from the date of a sale made under the provisions of section 446.18, 446.38 or 446.39, the holder of the certificate of purchase may cause to be served upon the person in possession of the real estate, and also upon the person in whose name the real estate is taxed, if the person resides in the county where the land is situated, in the manner provided for the service of original notices, a notice signed by the certificate holder or the certificate holder's agent, or attorney, stating the date of sale, the description of the property sold, the name of the purchaser, and that the right of redemption will expire and a deed for the land be made unless redemption is made within ninety days from the completed service of the notice. When the notice is given by a county as a holder of a certificate of purchase the notice shall be signed by the county treasurer, and when given by a city, it shall be signed by the city officer designated by resolution of the council. When the notice is given by the Iowa housing finance authority or a city or county agency holding the property as part of an Iowa homesteading project,* it shall be signed on behalf of the agency or authority by one of its officers, as authorized in rules of the agency or authority. Service of the notice shall also be made by certified mail on any mortgagee or assignee of record, whether resident or nonresident of the county, if the mortgagee's or assignee's address is disclosed by the recorded instrument or by a certificate showing the address of the mortgagee or assignee duly filed with the recorder, or the state of Iowa in case of an old-age assistance lien by service upon the state department of social services. The notice shall also be served on any city where the real estate is situated. [69GA, ch 117, §1236] * 1220.14

447.12 When service deemed complete—presumption. Service is complete only after an affidavit has been filed with the treasurer, showing the making of the service, the manner of service, the time when and place where made, and under whose direction the service was made. The affidavit shall be made by the holder of the certificate or by the holder's agent or attorney, and in either of the latter cases stating that the affiant is the agent or attorney of the holder of the certificate. The affidavit shall be filed by the treasurer and entered upon the sale book opposite the entry of the sale, and the record or affidavit
is presumptive evidence of the completed service of the notice. The right of redemption shall not expire until ninety days after service is complete. When the property is held by a city or county, a city or county agency, or the Iowa housing finance authority, for use in an Iowa homesteading project, whether or not the property is the subject of a conditional conveyance granted under the project, the affidavit shall be made by the treasurer of the county, a city officer designated by resolution of the council, or on behalf of the agency or authority, by one of its officers as authorized in rules of the agency or authority. [69GA, ch 117, §1237]

447.13 Cost—fee—report. The cost of serving the notice and affidavit of publication shall be added to the amount necessary to redeem. The fee for serving the notice shall be the same as for service of an original notice, includ-

CHAPTER 453

DEPOSIT OF PUBLIC FUNDS

453.1 Deposits in general. All funds held in the hands of the following officers or institutions shall be deposited in banks first approved by the appropriate governing body as indicated: For the treasurer of state, by the executive council; for the county treasurer, recorder, auditor, sheriff, clerk of the district court, and judicial magistrate, by the board of supervisors; for the city treasurer, by the city council; for the county public hospital or merged area hospital, by the board of hospital trustees; for a memorial hospital, by the memorial hospital commission; for a school corporation, by the board of school directors. However, the treasurer of state and the treasurer of each political subdivision shall invest all funds not needed for current operating expenses in time certificates of deposit in banks listed as approved depositories pursuant to this chapter or in investments permitted by section 452.10. The list of public depositories and the amounts severally deposited in the depositories shall be a matter of public record. The term "bank" means a bank or a private bank, as defined in section 524.103. [69GA, ch 148, §1]

453.5 Refusal of deposits—procedure. If the duly approved banks will not accept the deposits under the conditions prescribed or authorized in this chapter, the funds may be deposited, on the same or better terms as were offered to the depositories, in any approved bank or banks conveniently located within the state.

If a governmental unit makes in writing to all qualified, approved depositories a bona fide proffer to deposit public funds either in a savings account, or in a time certificate of deposit, and the proffer is not then accepted, then and only then may the governmental unit invest the funds so declined on the same or better terms as were offered to the depositories, in bonds or other evidences of indebtedness issued, assumed, or guar-

DEPOSIT OF PUBLIC FUNDS, §453.6

453.6 Interest rate. Public deposits shall be deposited with reasonable promptness in a depository legally designated as depository for the funds. A committee composed of the superintendent of banking, the auditor of state or a designee, and the treasurer of state shall meet on or about the first of each month or at other times as the committee may prescribe and by majority action shall establish a minimum rate to be earned on state funds placed in time deposits. State funds invested in bank time certificates of deposit shall draw interest at not less than the rate established, effective on the date of investment. An interest rate established by the committee under this section shall be in effect commencing on the eighth calendar day following the day the rate is established and until a different rate is established and takes effect. The committee shall give advisory notice of an interest rate established under this section. This notice may be given by publication in one or more newspapers, by publication in the Iowa administrative bulletin, by ordinary mail to persons directly affected, by any other method determined by the committee, or by
a combination of these. Actions of the committee under this section are exempt from chapter 17A.

Public funds invested in bank time certificates of deposit by a public body or officer other than the treasurer of state shall draw interest at rates to be determined by the public body or officer and the bank, which rates shall not be less than the minimum rate set under this section for state funds. [69GA, ch 39, §2, ch 149, §2]

CHAPTER 455B
DEPARTMENT OF ENVIRONMENTAL QUALITY

455B.81 Repealed by 69GA, ch 117, §1097.

CHAPTER 467B
FLOOD AND EROSION CONTROL

467B.9 Repealed by 69GA, ch 117, §1097.

CHAPTER 471
EMINENT DOMAIN

471.4 Right conferred. The right to take private property for public use is hereby conferred:
1. Counties. Upon all counties for public purposes which are reasonable and necessary as an incident to the powers and duties conferred upon counties.
2. Owners of land without way thereto. Upon the owner or lessee of lands, which have no public or private way thereto, for the purpose of providing a public way, not exceeding forty feet in width, which will connect with some existing public road. Such condemned roadway shall be located on a division, subdivision or “forty” line (or immediately adjacent thereto), and along the line which is the nearest feasible route to an existing public road. Such road shall not interfere with buildings, orchards, or cemeteries. When passing through enclosed lands, such roads shall be fenced on both sides thereof by the condemner.
3. Owners of mineral lands. Upon all owners, lessees, or possessors of land, for a railway right of way thereto not exceeding one hundred feet in width and located wherever necessary or practical, when such lands have no railway thereto and contain coal, stone, gravel, lead, or other minerals and such railway is necessary in order to reach and operate any mine, quarry, or gravel bed on said land and transport the products thereof to market. Such right of way shall not interfere with buildings, orchards, or cemeteries, and when passing through enclosed lands, fences shall be built and maintained on both sides thereof by the party condemning the land and by his assignees. The jury, in the assessment of damages, shall consider the fact that a railway is to be constructed thereon.
4. Cemetery associations. Upon any private cemetery or cemetery association which is incorporated under the laws of this state relating to corporations not for pecuniary profit, and having its cemetery located outside the limits of a city, for the purpose of acquiring necessary grounds for cemetery use or reasonable additions thereto. The right granted in this subsection shall not be exercised until the board of supervisors, of the county in which the land sought to be condemned is located, has, on written application and hearing, on such reasonable notice to all interested parties as it may fix, found that the land, describing it, sought to be condemned, is necessary for cemetery purposes. The association shall pay all costs attending such hearing.
5. Subdistricts of soil conservation districts. Upon a subdistrict of a soil conservation district for such land or rights or interests therein as are reasonable and necessary to carry out the purposes of the subdistrict.
6. Cities. Upon all cities for public purposes which are reasonable and necessary as an incident to the powers and duties conferred upon cities. [69GA, ch 117, §1084]

CHAPTER 509A
GROUP INSURANCE FOR PUBLIC EMPLOYEES

509A.1 Authority of governing body. The governing body of the state, school district or any institution supported in whole or in part by public funds may establish plans for and procure group insurance, or health or medical service for the employees of the state, school district or tax-supported institution. [69GA, ch 117, §1085]
509A.11 Definitions. For purposes of this chapter:
1. “Governing body” means the executive council of the state, the school boards of school districts, and the superintendent or other person in charge of an institution supported in whole or in part by public funds.
2. "Public body" means the state, a school district or an institution supported in whole or in part by public funds. [69GA, ch 117, §1086]

509A.12 Deferred compensation program for governmental employees. At the request of an employee the governing body or the county board of supervisors shall by contractual agreement acquire an individual or group life insurance contract, annuity contract, security or any other deferred payment contract for the purpose of funding a deferred compensation program for an employee, from any company the employee may choose that is authorized to do business in this state and from any life underwriter duly licensed by this state or from any securities dealer or salesman registered in this state to contract business in this state. The deferred compensation program shall be administered so that the state comptroller or the state comptroller’s designees remit one sum for the entire program according to a single billing.

This section is in addition to any benefit program provided by law for employees of the state or its political subdivisions. [69GA, ch 117, §1087]

CHAPTER 546
AUCTIONEERS
Repealed by 69GA, ch 117, §1097

CHAPTER 546A
PUBLIC AUCTIONS
Repealed by 69GA, ch 117, §1097

CHAPTER 558
CONVEYANCES
558.16 and 558.17 Repealed by 69GA, ch 117, §1097.

CHAPTER 565
GIFTS
565.6 Gifts to governmental bodies. Civil townships wholly outside of any city, and school corporations, are authorized to take and hold property, real and personal, by gift and bequest and to administer the property through the proper officer in pursuance of the terms of the gift or bequest. Title shall not pass unless accepted by the governing board of the corporation or township. Conditions attached to the gifts or bequests become binding upon the corporation or township upon acceptance. [69GA, ch 117, §1088]

565.8 to 565.11 Repealed by 69GA, ch 117, §1097.

CHAPTER 566
CEMETERIES AND MANAGEMENT THEREOF
566.16 Resolution of acceptance—interest. Before any part of the principal may be so invested or used, the county, city, board of trustees of cities to whom the management of municipal cemeteries has been transferred by ordinance, or civil township shall, by resolution, accept the donation or bequest, and that portion of cemetery lot sales or permanent charges made against cemetery lots which is to be used for perpetual care of cemetery lots, and, by resolution, shall provide for the payment of interest annually to the fund specified in section 331.426, subsection 8, or to the cemetery association, or to the person having charge of the cemetery, to be used in car-
566.16, CEMETERIES AND MANAGEMENT THEREOF

ing for or maintaining the individual property of the donor in the cemetery, or lots which have been sold, if provision was made for perpetual care, all in accordance with the terms of the donation or bequest, or the terms of the sale or purchase of a cemetery lot.

In case there is no cemetery association then the income from said fund shall be expended under the direction of the board of supervisors in accordance with the terms of said donation or bequest, or the terms of the sale or purchase of a cemetery lot. [69GA, ch 117, §1091]

566.17 Delegates to conventions. A township having a cemetery under its control may delegate not to exceed two officials from each cemetery controlled to attend meetings of cemetery officials, and certain expenses, including association dues, not to exceed twenty-five dollars, of the delegates may be paid out of the cemetery fund of the township. [69GA, ch 117, §1092]

566.18 Subscribing to publications. The cemetery officials of every township having a cemetery under its control may subscribe to one or more publications devoted exclusively to cemetery management, and the subscriptions may be paid out of the cemetery fund of the township. [69GA, ch 117, §1093]

CHAPTER 569
ACQUISITION OF TITLE BY STATE OR MUNICIPAL CORPORATION

569.8 Title under tax deed—sale—apportionment of proceeds.
1. Disposition by a county of property acquired by tax deed shall comply with the requirements of section 331.361, subsection 2.
2. When title to property acquired by tax deed is transferred the auditor shall immediately record the deed and the assessor shall enter the property to be assessed following the assessment date.
3. Property the county holds by tax deed shall not be assessed or taxed until transferred.
4. The transfer of property acquired by tax deed gives the purchaser free title as to past general taxes, and special taxes which are past due on any special assessment already certified to the county.
5. After deducting any expense the county incurred in the sale, the proceeds of the sale including penalty, interest and costs shall be divided and prorated to the several taxing districts for general taxes and special assessments owed to the taxing districts in the proportion that the amounts of general taxes and special assessments owed to each taxing district are of the total amount of general taxes and special assessments owed to all taxing districts. [69GA, ch 117, §1094]

CHAPTER 601C
OPERATION OF FOOD SERVICE IN PUBLIC BUILDINGS

601C.2 Definitions. For the purposes of this chapter:
1. "Public office building" means the state capitol, all county courthouses, all city halls, and all buildings used primarily for governmental offices of the state or any county or city. It does not include public schools or buildings at institutions of the state board of regents or the state department of social services.
2. "Food service" includes restaurant, cafeteria, snack bar, vending machines for food and beverages, and goods and services customarily offered in connection with any of these. It does not include goods and services offered by a veteran's newsstand under section 19.16 or section 331.361, subsection 4. [69GA, ch 117, §1095]

CHAPTER 606
CLERK OF THE DISTRICT COURT

Repealed by 69GA, ch 117, §1244

CHAPTER 622
EVIDENCE

622.93 Applicability in Polk county. Proof of the publication of the filing in the district court of the petitions as provided for in section 618.13 and a charge on the basis of one dollar for each petition shall be made once each month by the publisher, presented to the clerk of the district court for verification and approval, and filed with the county auditor to be presented to the board of supervisors, which shall order the claim for such publications paid from the fund specified in section 331.426, subsection 9. [69GA, ch 117, §1096]
CHAPTER 666
OFFICIAL BONDS, FINES AND FORFEITURES

666.6 Report of forfeited bonds. The clerk of district court shall make an annual report in writing to the board of supervisors at the first regular meeting of the board in January of all forfeited recognizances in the clerk's office; of all fines, penalties, and forfeitures imposed in the district court, which by law go into the county treasury for the benefit of the school fund; in what cause or proceeding, when and for what purpose, against whom and for what amount, rendered; whether the fines, penalties, forfeitures, and recognizances have been paid, remitted, canceled, or otherwise satisfied; if so, when, how, and in what manner, and if not paid, remitted, canceled, or otherwise satisfied, what steps have been taken to enforce the collection of the fines, penalties, forfeitures and recognizances.

Such report must be full, true, and complete with reference to the matters therein contained, and of all things required by this section to be reported, and be under oath, and any officer failing to make such report shall be guilty of a simple misdemeanor. [69GA, ch 117, §1239]

CHAPTER 693
POLICE RADIO BROADCASTING SYSTEM

693.6 Repealed by 69GA, ch 117, §1097.

CHAPTER 801
CRIMINAL PROCEDURE SCOPE AND DEFINITIONS

801.4 General definitions. For the purposes of titles XXXV to XXXVII, unless the context otherwise requires:

1. "Attorney general" includes an authorized assistant of the attorney general.
2. "Charge" means a written statement presented to a court accusing a person of the commission of a public offense, including but not limited to a complaint, information, or indictment.
3. "County attorney" includes an authorized assistant of the county attorney.
4. "Court" means a place where justice is administered by a magistrate and includes such magistrate while acting in his or her judicial capacity.
5. "Criminal proceeding" is a proceeding in which a person is accused of a public offense.
6. "Magistrate" means all judges of the district court, including district associate judges and judicial magistrates throughout the state.
7. "Peace officers", sometimes designated "law enforcement officers", include:
   a. Sheriffs and their regular deputies who are subject to mandated law enforcement training.
   b. Marshals and policemen of cities.
   c. Peace officer members of the department of public safety as defined in chapter 80.
   d. Probation and parole agents acting pursuant to section 906.2.
   e. Probation officers acting pursuant to section 251.10.
   f. Special security officers employed by board of regent's institutions as set forth in section 262.13.
   g. Conservation officers as authorized by section 107.13.
   h. Such employees of the department of transportation as are designated "peace officers" by resolution of the department under section 321.477.
   i. Such persons as may be otherwise so designated by law.
8. "Prosecuting attorney", sometimes designated "prosecutor", means any attorney who is authorized by law to appear on the behalf of the state in a criminal case, and includes the attorney general, an assistant attorney general, the county attorney, an assistant county attorney, or a special or substitute prosecutor whose appearance is approved by a court having jurisdiction to try the defendant for the offense with which he or she is charged. In the case of prosecution for a municipal ordinance violation, "prosecuting attorney" means a city attorney or an assistant city attorney.
9. The words "accused person", "accused", "defendant", and similar words mean an individual, a public or private corporation, a partnership, or an unincorporated or voluntary association.
10. "Indigent" is a person with insufficient resources as defined in section 331.775, subsection 4.
11. "Complaint" means a statement in writing, under oath or affirmation, made before a magistrate or district court clerk or clerk's deputy as the case may be, of the commission of a public offense, and accusing someone thereof. A complaint shall be substantially in the form provided in the Iowa rules of criminal procedure.
12. "Prosecution" means the commencement, including the filing of a complaint, and continuance of a criminal proceeding, and pursuit of that proceeding to final judgment on behalf of the state or other political subdivision.
13. "Indictable offense" means an offense other than a simple misdemeanor. [69GA, ch 117, §1240]
CHAPTER 809
DISPOSITION OF SEIZED PROPERTY

809.2 Notice. The clerk of court shall issue a notice, containing a reasonable description of the seized property and the time, place, and cause of its seizure, within seventy-two hours after the time of its seizure in a manner reasonably calculated to apprise affected persons of their right to file a claim for the return of the property, pursuant to section 809.3. [69GA, ch 206, §1]

CHAPTER 905
COMMUNITY-BASED CORRECTIONAL PROGRAM

905.3 Board of directors—executive committee—expenses reimbursed.
1. The board of directors of each district department shall be composed as follows:
   a. One member shall be chosen from and by the board of supervisors of each county in the judicial district and shall be so designated annually by the respective boards of supervisors at the organizational meetings held under section 331.211.
   b. One member shall be chosen from each of the project advisory committees within the judicial district, which person shall be designated annually, no later than January 15 by and from the project advisory committee.
   c. A number of members equal to the number of authorized board members from project advisory committees shall be appointed by the judges of the judicial district no later than January 15 of each year.

   Within thirty days after the members of the district board have been so designated for the year, the district board shall organize by election of a chairperson, a vice chairperson and members of the executive committee as required by subsection 2. The district board shall meet at least quarterly during the calendar year but may meet more frequently upon the call of the chairperson or upon a call signed by a majority, determined by weighted vote computed as in subsection 4 hereinafter, of the members of the board.

   2. Each district board shall have an executive committee consisting of the chairperson and vice chairperson and at least one but no more than five other members of the district board. Either the chairperson or the vice chairperson shall be a supervisor, and the remaining representation on the executive committee shall be divided as equally as possible among supervisor members, project advisory committee members, and judicially appointed members. The executive committee may exercise all of the powers and discharge all of the duties of the district board, as prescribed by this chapter, except those specifically withheld from the executive committee by action of the district board.

   3. The members of the district board and of the executive committee shall be reimbursed from funds of the district department for travel and other expenses necessarily incurred in attending meetings of those bodies, or while otherwise engaged on business of the district department.

   4. Each member of the district board shall have one vote on the board. However, upon the request of any supervisory member, the vote on any matter before the board shall be taken by weighted vote. In each such case, the vote of the supervisor representative of the least populous county in the judicial district shall have a weight of one unit, and the vote of each of the other supervisor members shall have a weight which bears the same proportion to one unit as the population of the county that supervisor member represents bears to the population of the least populous county in the district. In the event of weighted vote, the vote of each member appointed from a project advisory committee and each judicially appointed member shall have a weight of one unit. [69GA, ch 117, §1242]

IOWA RULES OF CRIMINAL PROCEDURE

Rule 1. Scope of rules and definitions.
1. Scope. The rules in this section provide procedures applicable to indictable offenses.
2. Definitions.
   a. "Committing magistrate" means judicial magistrates, district associate judges, and district judges.
   b. "Judicial officer" means justices of the supreme court, judges of the court of appeals and committing magistrates.
   c. "Unnecessary delay" is any unexcused delay longer than twenty-four hours, and consists of a shorter period whenever a magistrate is accessible and available. [Report 1981]
there is probable cause to believe that an offense has been committed and that the defendant has committed it. The magistrate's decision in this regard shall be entered in the magistrate's record of the case.

2. Statement by the magistrate. The magistrate shall inform a defendant who appears before the magistrate after arrest, complaint, summons, or citation of the complaint against the defendant, of the defendant's right to retain counsel, of the defendant's right to request the appointment of counsel if the defendant is unable by reason of indigency to obtain counsel, of the general circumstances under which the defendant may secure pretrial release, of the defendant's right to review of any conditions imposed on the defendant's release and shall provide the defendant with a copy of the complaint. The magistrate shall also inform the defendant that he or she is not required to make a statement and that any statement made by the defendant may be used against him or her. The magistrate shall allow the defendant reasonable time and opportunity to consult counsel.

3. Counsel. The magistrate may appoint counsel to represent the defendant if the defendant requests representation by counsel and is entitled to it. Counsel will be assigned to assist the defendant only upon a showing as required in section 331.777, subsection 2, The Code. Counsel so appointed may make application in the district court for compensation for such services.

4. Preliminary hearing. The defendant shall not be called upon to plead and the magistrate shall proceed as follows:

a. Preliminary hearing. The magistrate shall inform the defendant that he or she is entitled to a preliminary hearing unless the defendant is indicted by a grand jury or a trial information is filed against the defendant unless he or she waives the preliminary hearing in writing or on the record. If the defendant waives preliminary hearing, the magistrate shall order the defendant held to answer in further proceedings. If the defendant does not waive the preliminary hearing, the magistrate shall schedule a preliminary hearing and inform the defendant of the date of the preliminary hearing. Such hearing shall be held within a reasonable time but in any event not later than ten days following the initial appearance if the defendant is in custody and no later than twenty days if he or she is not in custody. Upon showing of good cause, the time limits specified in this paragraph may be extended by the magistrate.

b. Probable cause finding. If from the evidence it appears that there is probable cause to believe that an offense has been committed and that the defendant committed it, the magistrate shall order the defendant held to answer in further proceedings. The finding of probable cause shall be based upon substantial evidence, which may be hearsay in whole or in part, provided there is a substantial basis for believing the source of the hearsay to be credible and for believing that there is a factual basis for the information furnished. The defendant may cross-examine witnesses against him or her and may introduce evidence in his or her own behalf.

c. Constitutional objections. Rules excluding evidence on the ground that it was acquired by unlawful means are not applicable. Motions to suppress must be made to the trial court as provided in R.Cr.P. 10(2).

d. Private hearing. The magistrate must also, upon request of the defendant, exclude from the hearing all persons except the magistrate, the magistrate's clerk, the peace officer who has custody of the defendant, a court reporter, the attorney or attorneys representing the state, a peace officer selected by the attorney representing the state, the defendant and the defendant's counsel.

e. Discharge of defendant. If from the evidence it appears that there is no probable cause to believe that an offense has been committed or that the defendant committed it, the magistrate shall dismiss the complaint and discharge the defendant. The discharge of the defendant shall not preclude the government from instituting a subsequent prosecution for the same offense.

f. Transmission of magistrate's record entries. After concluding the proceedings the magistrate shall transmit forthwith to the clerk of the district court all papers and recordings in the proceeding.

g. Preliminary hearing testimony preserved by stenographer or tape recorder; production prior to trial. Proceedings at the preliminary hearing shall be taken down by a court reporter or recording equipment and shall be made available on the following basis:

(1) On timely application to a magistrate, for good cause shown, and subject to the availability of facilities, the attorney for a defendant in a criminal case may be given the opportunity to have the recorded tape of the hearing on preliminary examination replayed for his or her information in connection with any further hearing or in connection with his or her preparation for trial.

(2) On application of a defendant addressed to a district judge, showing that the record of preliminary hearing, in whole or in part, should be made available to the defendant's counsel, an order may issue that the clerk make available a copy of the record, or of a portion thereof, to defense counsel. Such order shall provide for prepayment of costs of such record by the defendant unless the defendant makes a sufficient affidavit that he or she is unable to pay or to give security therefor, in which case the expense shall be paid by the county. The prosecution may move also that a copy of the record, in whole or in part, be made available to it, for good cause shown, and an order may be entered granting such motion in whole or in part, on appropriate terms, except that the government need not prepay costs nor furnish security therefor.

(3) The copy of the record of such proceedings furnished pursuant to subparagraph (2) of this
paragraph may consist of a tape of the recorded proceedings or a stenographic transcript of the proceedings.

If the record is ordered, the court shall specify in its order to the magistrate an appropriate method of making the record available. If, in any circumstance, a typewritten transcript is furnished counsel, a copy thereof shall be filed with the clerk of court. [69GA, ch 117, §1241]

1. Representation. Every defendant who is an indigent person as defined in section 331.775, subsection 4, The Code, is entitled to have counsel appointed to represent him or her at every stage of the proceedings from the defendant's initial appearance before the magistrate or the court through appeal, including probation and parole revocation hearings, unless the defendant waives such appointment.

2. Compensation. When counsel is appointed to represent an indigent defendant, compensation shall be paid as directed in chapter 815, The Code. [69GA, ch 117, §1242]
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