

MAR 28 2002  
WAYS AND MEANS

HOUSE FILE 2609  
BY GRUNDBERG

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to local government, including counties, cities,  
2 townships, community colleges, and benefited districts.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2609

1 Section 1. Section 12C.4, Code 2001, is amended to read as  
2 follows:

3 12C.4 LOCATION OF DEPOSITORIES.

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

31 Sec. 2. Section 18.97, subsection 15, Code 2001, is  
32 amended to read as follows:

33 15. To the clerk of the district court and each separate  
34 office of the clerk, the county attorney, the county auditor,  
35 the county recorder, the county and-city assessor, the county

1 treasurer, the sheriff and each separate office of a sheriff,  
2 the public defender's office, and the administrator of each  
3 area education agency in the state and also for use in each  
4 courtroom of the district court ..... 1 copy

5 Sec. 3. Section 24.2, subsection 5, Code 2001, is amended  
6 to read as follows:

7 5. "Municipality" means a public body or corporation that  
8 has power to levy or certify a tax or sum of money to be  
9 collected by taxation, except a county, city, drainage  
10 district, township, or road district.

11 Sec. 4. Section 24.2, subsection 7, Code 2001, is amended  
12 to read as follows:

13 ~~7. The word "tax" shall mean~~ "Tax" means any general or  
14 special tax levied against persons, property, or business, for  
15 public purposes as provided by law, but shall not include any  
16 special assessment ~~nor any tax certified or levied by township~~  
17 trustees.

18 Sec. 5. Section 37.21, Code 2001, is amended to read as  
19 follows:

20 37.21 JOINT MEMORIALS.

21 Any A city may join with the county ~~or township~~ in which  
22 such city is located in the joint erection or purchase of  
23 memorial buildings or monuments and suitable ground and  
24 equipment ~~therefor~~ for the buildings or monuments, and the  
25 maintenance thereof, providing the council of such city and  
26 the board of supervisors of ~~such the~~ county ~~or the township~~  
27 trustees can so agree, but in cases where commissioners have  
28 already been appointed under section 37.9, ~~such the~~ agreement  
29 shall be between ~~such the~~ commissioners, but if only one of  
30 ~~such the~~ parties has appointed commissioners, then ~~such the~~  
31 agreement shall be between the commissioners already appointed  
32 and the council of ~~such the~~ city or the board of supervisors  
33 of ~~such the~~ county ~~or the township trustees~~, as the case may  
34 be.

35 Sec. 6. Section 43.26, Code 2001, is amended to read as

1 follows:

2 43.26 BALLOT -- FORM.

3 The official primary election ballot shall be prepared,  
4 arranged, and printed substantially in the following form:

5 PRIMARY ELECTION BALLOT

6 (Name of Party) of

7 County of ....., State of Iowa,

8 Rotation (if any).

9 Primary election held on

10 the ... day of June, ... (year)

11 FOR UNITED STATES SENATOR

12 (Vote for no more than one.)

13 CANDIDATE'S NAME

14 CANDIDATE'S NAME

15 .....

16 FOR UNITED STATES

17 REPRESENTATIVE

18 (Vote for no more than one.)

19 CANDIDATE'S NAME

20 CANDIDATE'S NAME

21 .....

22 FOR GOVERNOR

23 (Vote for no more than one.)

24 CANDIDATE'S NAME

25 CANDIDATE'S NAME

26 .....

27 (Followed by other elective state officers in the order in  
28 which they appear in section 39.9 and district officers in the  
29 order in which they appear in sections 39.15 and 39.16.)

30 FOR BOARD OF SUPERVISORS

31 (Vote for no more than two.)

32 CANDIDATE'S NAME

33 CANDIDATE'S NAME

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FOR COUNTY AUDITOR  
(Vote for no more than one.)  
CANDIDATE'S NAME  
CANDIDATE'S NAME  
.....

(Followed by other elective county officers in the order in which they appear in section 39.17.)

~~FOR-TOWNSHIP-CLERK~~  
~~{Vote-for-no-more-than-one-}~~  
CANDIDATE'S-NAME  
CANDIDATE'S-NAME  
.....

~~FOR-TOWNSHIP-TRUSTEES~~  
~~{Vote-for-no-more-than-two-}~~  
CANDIDATE'S-NAME  
CANDIDATE'S-NAME  
CANDIDATE'S-NAME  
.....  
.....

Sec. 7. Section 49,37, subsection 3, Code 2001, is amended to read as follow:

3. The commissioner shall arrange the partisan county offices on the ballot with the board of supervisors first, followed by the other county offices ~~and-township-offices~~ in the same sequence in which they appear in ~~sections~~ section 39.17 ~~and-39-22~~. Nonpartisan offices shall be listed after partisan offices.

Sec. 8. Section 64.1A, subsection 5, Code 2001, is amended by striking the subsection.

Sec. 9. Section 64.19, subsection 4, Code 2001, is amended by striking the subsection.

Sec. 10. Section 69.8, subsection 5, Code 2001, is amended by striking the subsection.

Sec. 11. Section 101.8, Code 2001, is amended to read as follows:

1 101.8 ASSISTANCE BY LOCAL OFFICIALS.

2 The chief fire prevention officer of every city or village  
3 having an established fire prevention department, the chief of  
4 the fire department of every other city or village in which a  
5 fire department is established, the mayor of every city in  
6 which no fire department exists, the ~~township-clerk-of-every~~  
7 ~~township-outside-the-limits-of-any-city-or-village~~ board of  
8 supervisors of every county, and all other local officials  
9 upon whom fire prevention duties are imposed by law shall  
10 assist the state fire marshal in the enforcement of the rules.

11 Sec. 12. Section 165.35, Code 2001, is amended to read as  
12 follows:

13 165.35 ~~TOWNSHIP~~ COUNTY ANIMAL BOARD OF HEALTH.

14 The ~~township-trustees~~ board of supervisors in such a county  
15 ~~are-hereby-constituted~~ constitutes the animal board of health  
16 in ~~their-respective-townships~~ the county and ~~they~~ the board  
17 shall by April 1 of each year and at such other times as ~~they~~  
18 ~~shall-deem~~ the board deems advisable, make a survey and report  
19 to the department all breeding cattle brought into ~~their~~  
20 ~~respective-townships~~ the county from outside of the county.

21 Sec. 13. Section 176A.4, Code 2001, is amended to read as  
22 follows:

23 176A.4 ESTABLISHMENT -- BODY CORPORATE -- COUNTY  
24 AGRICULTURAL EXTENSION DISTRICTS.

25 Each county, excluding areas of the county within the  
26 corporate limits of a city and except Pottawattamie, is  
27 constituted and established as a "county agricultural  
28 extension district" and shall be a public body corporate  
29 organized in accordance with the provisions of this chapter  
30 for the purposes, with the powers and subject to the  
31 restrictions, hereinafter set forth. Pottawattamie county,  
32 excluding areas of the county within the corporate limits of a  
33 city, shall be divided into and constitute two districts with  
34 one district to be known as "East Pottawattamie" which shall  
35 include the following townships: Pleasant, Layton, Knox,

1 James, Valley, Lincoln, Washington, Belknap, Center, Wright,  
2 Carson, Macedonia, Grove, Waveland; and the other "West  
3 Pottawattamie" which shall include the following townships:  
4 Rockford, Boomer, Neola, Minden, Hazel Dell, York, Crescent,  
5 Norwalk, Lake, Garner, Hardin, Kane, Lewis, Keg Creek, Silver  
6 Creek.

7 Sec. 14. Section 176A.10, Code 2001, is amended to read as  
8 follows:

9 176A.10 COUNTY AGRICULTURAL EXTENSION EDUCATION TAX.

10 The extension council of each extension district shall, at  
11 a meeting held before March 15, estimate the amount of money  
12 required to be raised by taxation for financing the county  
13 agricultural extension education program authorized in this  
14 chapter. The annual tax levy and the amount of money to be  
15 raised from the levy for the county agricultural extension  
16 education fund shall not exceed the following:

17 1. ~~a. -- Except as provided in paragraph "b", for an~~  
18 ~~extension district having a population of less than thirty~~  
19 ~~thousand, an annual levy of twenty and one-fourth cents per~~  
20 ~~thousand dollars of the assessed valuation of the taxable~~  
21 ~~property in the district up to a maximum of seventy thousand~~  
22 ~~dollars for the fiscal year commencing July 1, 1985, and~~  
23 ~~seventy-five thousand dollars for each subsequent fiscal year.~~

24 b. For an extension district having a population of less  
25 than thirty thousand ~~and as provided in subsection 6~~, an  
26 annual levy of thirty cents per thousand dollars of the  
27 assessed valuation of the taxable property in the district,  
28 excluding property within the corporate limits of a city, up  
29 to a maximum of eighty-seven thousand dollars payable during  
30 the fiscal year commencing July 1, 1992, and an increase of  
31 six thousand dollars in the amount payable during each  
32 subsequent fiscal year.

33 2. ~~a. -- Except as provided in paragraph "b", for an~~  
34 ~~extension district having a population of thirty thousand or~~  
35 ~~more but less than fifty thousand, an annual levy of twenty~~

1 and-one-fourth-cents-per-thousand-dollars-of-the-assessed  
2 valuation-of-the-taxable-property-in-the-district-up-to-a  
3 maximum-of-eighty-four-thousand-dollars-for-the-fiscal-year  
4 commencing-July-1, 1985, and-ninety-thousand-dollars-for-each  
5 subsequent-fiscal-year.

6 b. For an extension district having a population of thirty  
7 thousand or more but less than fifty thousand and-as-provided  
8 in-subsection-6, an annual levy of twenty and one-fourth cents  
9 per thousand dollars of the assessed valuation of the taxable  
10 property in the district, excluding property within the  
11 corporate limits of a city, up to a maximum of one hundred  
12 four thousand dollars payable during the fiscal year  
13 commencing July 1, 1992, and an increase of seven thousand  
14 dollars in the amount payable during each subsequent fiscal  
15 year.

16 3. a.---Except-as-provided-in-paragraph-"b", for-an  
17 extension-district-having-a-population-of-fifty-thousand-or  
18 more-but-less-than-ninety-five-thousand, an-annual-levy-of  
19 thirteen-and-one-half-cents-per-thousand-dollars-of-the  
20 assessed-valuation-of-the-taxable-property-in-the-district-up  
21 to-a-maximum-of-one-hundred-five-thousand-dollars-for-the  
22 fiscal-year-commencing-July-1, 1985, and-one-hundred-twelve  
23 thousand-five-hundred-dollars-for-each-subsequent-fiscal-year.

24 b. For an extension district having a population of fifty  
25 thousand or more but less than ninety thousand and-as-provided  
26 in-subsection-6, an annual levy of thirteen and one-half cents  
27 per thousand dollars of the assessed valuation of the taxable  
28 property in the district, excluding property within the  
29 corporate limits of a city, up to a maximum of one hundred  
30 thirty thousand five hundred dollars payable during the fiscal  
31 year commencing July 1, 1992, and an increase of nine thousand  
32 dollars in the amount payable during each subsequent fiscal  
33 year.

34 4. a.---Except-as-provided-in-paragraph-"b", for-an  
35 extension-district-having-a-population-of-ninety-five-thousand

1 or more, an annual levy of thirteen and one-half cents per  
2 thousand dollars of the assessed valuation of the taxable  
3 property in the district up to a maximum of one hundred forty  
4 thousand dollars for the fiscal year commencing July 1, 1985,  
5 and one hundred fifty thousand dollars for each subsequent  
6 fiscal year.

7 b. For an extension district having a population of ninety  
8 thousand or more but less than two hundred thousand and as  
9 provided in subsection 6, an annual levy of thirteen and one-  
10 half cents per thousand dollars of the assessed valuation of  
11 the taxable property in the district, excluding property  
12 within the corporate limits of a city, up to a maximum of one  
13 hundred eighty thousand dollars payable during the fiscal year  
14 commencing July 1, 1992, and an increase of fifteen thousand  
15 dollars in the amount payable during each subsequent fiscal  
16 year.

17 5. For an extension district having a population of two  
18 hundred thousand or more and as provided in subsection 6, an  
19 annual levy of five cents per thousand dollars of the assessed  
20 valuation of the taxable property in the district, excluding  
21 property within the corporate limits of a city, up to a  
22 maximum of two hundred thousand dollars payable during the  
23 fiscal year commencing July 1, 1992, and an increase of  
24 twenty-five thousand dollars in the amount payable during each  
25 subsequent fiscal year.

26 6. An extension council of an extension district may  
27 choose to be subject to the levy and revenue limits specified  
28 in paragraphs "b" of subsections 1, 2, 3, and 4 and subsection  
29 5 for the purpose of the annual levy for the fiscal year  
30 commencing July 1, 1991, which levy is payable in the fiscal  
31 year beginning July 1, 1992. Before an extension district may  
32 be subject to the levy and revenue limits specified in  
33 paragraphs "b" of subsections 1, 2, 3, and 4 and subsection 5,  
34 for fiscal years beginning on or after July 1, 1992, which  
35 levy is payable in fiscal years beginning on or after July 1,

1 19937-the-question-of-whether-the-district-shall-be-subject-to  
2 the-levy-and-revenue-limits-as-specified-in-such-subsections  
3 must-be-submitted-to-the-registered-voters-of-the-district.  
4 The-question-shall-be-submitted-at-the-time-of-a-state-general  
5 election.--If-the-question-is-approved-by-a-majority-of-those  
6 voting-on-the-question-the-levy-and-revenue-limits-specified  
7 in-paragraphs-"b"-of-subsections-17-27-37-and-4-and-subsection  
8 57-shall-thereafter-apply-to-the-extension-district.--The  
9 question-need-only-be-approved-at-one-state-general-election.  
10 If-a-majority-of-those-voting-on-the-question-vote-against-the  
11 question7-the-district-may-continue-to-submit-the-question-at  
12 subsequent-state-general-elections-until-approved.

13 The extension council in each extension district shall  
14 comply with chapter 24.

15 Sec. 15. Section 257B.7, Code 2001, is amended to read as  
16 follows:

17 257B.7 SALE ON CREDIT -- TAXATION -- WASTE.

18 When lands are sold upon a partial credit, the contract  
19 therefor for the sale shall be at once reduced to writing,  
20 signed by the proper parties, recorded in the county where the  
21 land is situated, and immediately thereafter filed in the  
22 office of the county auditor. Any purchaser or the  
23 purchaser's assigns may at any time pay the full amount for  
24 the lands with accrued interest, and receive from the county  
25 auditor a certificate of purchase, which shall be at once  
26 transmitted to the secretary of state and ~~will entitle~~ which  
27 entitles the holder to a patent for the lands, to be issued by  
28 the secretary of state and the governor. All school lands  
29 sold in pursuance of law shall be subject to taxation from and  
30 after the execution and delivery of a contract of purchase.  
31 All sales made, where the full price is not paid, shall be  
32 subject to the law relative to the prevention or punishment of  
33 waste, and in all such cases the township trustees in each  
34 township ~~are~~ or the county board of supervisors is charged  
35 with the duty of preventing the commission of waste upon any

1 school lands lying in their the township or in the county,  
2 and, if attempted, they the trustees or board shall apply by  
3 petition for an injunction to stay the same, and if granted  
4 the writ shall issue without bond, and the court issuing it  
5 the writ may make such order in the premises as shall be  
6 equitable and best calculated to prevent threatened injury,  
7 and may adjudge damages for any injury done, the costs to  
8 abide the event of the action, and the damages adjudged shall  
9 be paid to the county treasurer and the county treasurer shall  
10 forthwith pay the same amount of the damages paid to the state  
11 treasurer which shall become a part of the permanent school  
12 fund.

13 Sec. 16. Section 257B.20, subsection 2, Code Supplement  
14 2001, is amended to read as follows:

15 2. In bonds, or other evidences of indebtedness of the  
16 state of Iowa, or of any school district, county, ~~township,~~  
17 ~~city,~~ or other political subdivision of the state of Iowa  
18 which are issued pursuant to law.

19 Sec. 17. Section 260C.15, subsection 1, Code 2001, is  
20 amended to read as follows:

21 1. Regular elections held annually by the merged area for  
22 the election of members of the board of directors as required  
23 by section 260C.11, for the renewal of the ~~twenty-and-one-~~  
24 ~~fourth-cents-per-thousand-dollars-of-assessed-valuation~~ levy  
25 authorized in section 260C.22, or for any other matter  
26 authorized by law and designated for election by the board of  
27 directors of the merged area, shall be held on the date of the  
28 school election as fixed by section 277.1. The election  
29 notice shall be made a part of the local school election  
30 notice published as provided in section 49.53 in each local  
31 school district where voting is to occur in the merged area  
32 election and the election shall be conducted by the county  
33 commissioner of elections pursuant to chapters 39 to 53 and  
34 section 277.20.

35 Sec. 18. Section 260C.18, Code 2001, is amended by adding

1 the following new subsection:

2 NEW SUBSECTION. 8. Revenues received from the local sales  
3 and services tax for school infrastructure purposes imposed  
4 under chapter 422E.

5 Sec. 19. Section 260C.22, subsection 1, paragraph a, Code  
6 2001, is amended to read as follows:

7 a. In addition to the tax authorized under section  
8 260C.17, the voters in any merged area may at the annual  
9 school election vote a tax not exceeding ~~twenty-and-one-fourth~~  
10 ~~cents-per-thousand-dollars-of-assessed-value-in-any-one~~ the  
11 rate determined in subsection 1A for each year for a period  
12 not to exceed ten years for the purchase of grounds,  
13 construction of buildings, payment of debts contracted for the  
14 construction of buildings, purchase of buildings and equipment  
15 for buildings, and the acquisition of libraries, for the  
16 purpose of paying costs of utilities, and for the purpose of  
17 maintaining, remodeling, improving, or expanding the community  
18 college of the merged area. If the tax levy is approved under  
19 this section, the costs of utilities shall be paid from the  
20 proceeds of the levy. The tax shall be collected by the  
21 county treasurers and remitted to the treasurer of the merged  
22 area as provided in section 331.552, subsection 29. The  
23 proceeds of the tax shall be deposited in a separate and  
24 distinct fund to be known as the voted tax fund, to be paid  
25 out upon warrants drawn by the president and secretary of the  
26 board of directors of the merged area district for the payment  
27 of costs incurred in providing the school facilities for which  
28 the tax was voted.

29 Sec. 20. Section 260C.22, Code 2001, is amended by adding  
30 the following new subsection:

31 NEW SUBSECTION. 1A. The maximum rate of the tax that may  
32 be levied pursuant to subsection 1, paragraph "a", shall be  
33 determined as follows:

34 a. Determine the amount of tax revenue needed from the  
35 levy for the next fiscal year. This amount shall not exceed

1 the amount that can be raised by a tax rate of twenty and one-  
2 fourth cents per thousand dollars of assessed value.

3 b. Subtract from the amount of tax revenue determined in  
4 paragraph "a" the amount of local sales and services tax  
5 revenues estimated to be received pursuant to chapter 422E  
6 during the next fiscal year.

7 c. Determine the levy rate needed to raise the amount  
8 computed in paragraph "b".

9 Sec. 21. Section 331.238, subsection 2, paragraph h, Code  
10 2001, is amended by striking the paragraph.

11 Sec. 22. Section 331.322, subsection 5, Code 2001, is  
12 amended to read as follows:

13 5. Furnish offices within the county for the sheriff, and  
14 at the county seat for the recorder, treasurer, auditor,  
15 county attorney, county surveyor or engineer, and county  
16 assessor~~7-and-city-assessor~~. The board shall furnish the  
17 officers with fuel, lights, and office supplies. However, the  
18 board is not required to furnish the county attorney with law  
19 books. The board shall not furnish an office also occupied by  
20 a practicing attorney to an officer other than the county  
21 attorney.

22 Sec. 23. Section 331.322, subsection 14, Code 2001, is  
23 amended to read as follows:

24 14. Establish and pay compensation of township trustees  
25 ~~and-township-clerk~~, as provided in sections section 359.46 and  
26 359.47.

27 Sec. 24. Section 331.325, Code 2001, is amended to read as  
28 follows:

29 331.325 CONTROL AND MAINTENANCE OF PIONEER CEMETERIES --  
30 CEMETERY-COMMISSION TOWNSHIP TRUSTEES.

31 1. As used in this section, "pioneer cemetery" means a  
32 cemetery where there have been six or fewer burials in the  
33 preceding fifty years.

34 2. Each county board of supervisors may adopt an ordinance  
35 assuming jurisdiction and control of pioneer cemeteries in the

1 county. The board shall exercise the powers and duties of  
2 township trustees relating to the maintenance and repair of  
3 cemeteries in the county as provided in sections 359.28  
4 through 359.41 except that ~~the board shall not certify a tax~~  
5 ~~levy pursuant to section 359.30 or 359.33 and except that the~~  
6 maintenance and repair of all cemeteries under the  
7 jurisdiction of the county including pioneer cemeteries shall  
8 be paid from the county general fund. The maintenance and  
9 improvement program for a pioneer cemetery may include  
10 restoration and management of native prairie grasses and  
11 wildflowers.

12 3. In lieu of management of the cemeteries, the board of  
13 supervisors may ~~create, by ordinance, a cemetery commission to~~  
14 ~~assume~~ assign to the township trustees jurisdiction and  
15 management of the pioneer cemeteries in the county. The  
16 ordinance shall delineate the ~~number of commissioners, the~~  
17 ~~appointing authority, the term of office, officers,~~ employees,  
18 organizational matters, rules of procedure, compensation and  
19 expenses, and other matters deemed pertinent by the board.  
20 The board may delegate any power and duties relating to  
21 cemeteries ~~which may otherwise be exercised by township~~  
22 ~~trustees~~ pursuant to sections 359.28 through 359.41 to the  
23 ~~cemetery commission~~ township trustees except the ~~commission~~  
24 trustees shall not certify a tax levy pursuant to section  
25 ~~359.30 or 359.33~~ and except that the expenses of the ~~cemetery~~  
26 ~~commission~~ trustees shall be paid from the county general  
27 fund.

28 4. ~~Notwithstanding sections 359.30 and 359.33, the~~ The  
29 costs of management, repair, and maintenance of pioneer  
30 cemeteries shall be paid from the county general fund.

31 Sec. 25. Section 331.402, subsection 2, paragraph c, Code  
32 Supplement 2001, is amended by striking the paragraph.

33 Sec. 26. Section 331.424B, Code 2001, is amended to read  
34 as follows:

35 331.424B CEMETERY AND PARK LEVY.

1 The board may levy annually a tax not to exceed ~~six-and~~  
2 ~~three-fourths~~ thirteen and one-half cents per thousand dollars  
3 of the assessed value of all taxable property in the county to  
4 repair and maintain all cemeteries under the jurisdiction of  
5 the board including pioneer cemeteries and to pay other  
6 expenses of the board or the cemetery commission as provided  
7 in section 331.325 or the township trustees as provided in  
8 chapter 359. The proceeds of the tax levy shall be credited  
9 to the county general fund. ~~Sections-444.25A-and-444.25B-do~~  
10 ~~not-apply-to-the-property-tax-levied-or-expended-for~~  
11 ~~cemeteries-pursuant-to-section-331.325.~~

12 Sec. 27. Section 331.424C, Code 2001, is amended to read  
13 as follows:

14 331.424C EMERGENCY SERVICES FUND.

15 A county ~~that-is-providing-fire-protection-service-or~~  
16 ~~emergency-medical-service-to-a-township-pursuant-to-section~~  
17 ~~331.385~~ shall establish an emergency services fund to provide  
18 fire protection services and emergency medical services  
19 pursuant to sections 359.42 through 359.45, and may certify  
20 taxes not to exceed ~~sixty-and-three-fourths-cents-per-one~~  
21 ~~thousand-dollars-of-the-assessed-value-of-taxable-property~~  
22 ~~located-in-the-township~~ the levy rate limits in section  
23 359.43. ~~The-county-has-the-authority-to-use-a-portion-of-the~~  
24 ~~taxes-levied-and-deposited-in-the-fund-for-the-purpose-of~~  
25 ~~accumulating-moneys-to-carry-out-the-purposes-of-section~~  
26 ~~359.43,-subsection-3.~~ The emergency fund shall have separate  
27 accounts for each tax district in the county.

28 Sec. 28. Section 331.502, subsection 31, Code 2001, is  
29 amended to read as follows:

30 31. Carry out duties related to ~~posting-financial~~  
31 ~~information-of-a-township~~ townships and fence viewing as  
32 provided in ~~sections-359.23-and-359.49~~ chapters 359 and 359A.

33 Sec. 29. Section 331.512, subsection 1, paragraph, k, Code  
34 2001, is amended by striking the paragraph.

35 Sec. 30. Section 331.602, Code Supplement 2001, is amended

1 by adding the following new subsection:

2 NEW SUBSECTION. 39A. Record cemetery plats and deeds for  
3 conveyance of subdivisions or lots of a cemetery pursuant to  
4 sections 359.40 and 359.41.

5 Sec. 31. Section 331.605, Code 2001, is amended by adding  
6 the following new subsection:

7 NEW SUBSECTION. 8. For recording of a cemetery  
8 subdivision or lot conveyance, the fee specified in section  
9 359.41.

10 Sec. 32. Section 331.607, Code Supplement 2001, is amended  
11 by adding the following new subsection:

12 NEW SUBSECTION. 10A. Index and record book for conveyance  
13 of subdivisions or lots of a cemetery pursuant to section  
14 359.41.

15 Sec. 33. Section 336.15, Code Supplement 2001, is amended  
16 to read as follows:

17 336.15 EXISTING CONTRACTS ASSUMED.

18 Whenever a library district is established in accordance  
19 with this chapter, its board of trustees shall assume all the  
20 obligations of the existing contracts made by cities,  
21 ~~townships~~, school corporations, or counties to receive library  
22 service from free public libraries.

23 Sec. 34. Section 336.18, subsection 1, Code Supplement  
24 2001, is amended to read as follows:

25 1. A school corporation, ~~-township~~, or library district may  
26 contract for the use by its residents of a city library. A  
27 contract by a county shall supersede all contracts by  
28 ~~townships~~ ~~-or~~ school corporations within the county outside of  
29 cities.

30 Sec. 35. Section 336.18, subsection 3, Code Supplement  
31 2001, is amended by striking the subsection.

32 Sec. 36. Section 349.16, subsection 4, Code 2001, is  
33 amended by striking the subsection.

34 Sec. 37. Section 357.12, Code 2001, is amended to read as  
35 follows:

1 357.12 ELECTION.

2 When the preliminary design and assessment have been  
3 approved by the board of supervisors, a date not more than  
4 thirty days after the approval shall be set for an election  
5 within the district to determine whether or not the proposed  
6 improvement shall be constructed ~~and to choose candidates for~~  
7 ~~the offices of trustee within the district. The proposal to~~  
8 ~~approve or disapprove the improvement and the selection of~~  
9 ~~candidates for trustees shall be presented at the same~~  
10 election. Notice of the election, including the time and  
11 place of holding the election, shall be given in the same .  
12 manner as for the public hearing provided for in section  
13 357.4. The vote shall be by ballot which shall state clearly  
14 the proposition to be voted upon, and any registered voter  
15 residing within the district at the time of the election may  
16 vote. The county commissioner of elections shall conduct  
17 elections held pursuant to this chapter, and the elections  
18 shall be conducted in accordance with chapter 49 where those  
19 procedures are not in conflict with this chapter. Precinct  
20 election officials shall be appointed to serve without pay, by  
21 the commissioner of elections, from among the registered  
22 voters of the district. The proposition shall be deemed to  
23 have carried if a majority of those voting on the proposition  
24 votes in favor of it.

25 Sec. 38. Section 357.13, Code 2001, is amended to read as  
26 follows:

27 357.13 TRUSTEES -- QUALIFICATION AND TERMS.

28 ~~1.--At the initial election provided for in section 357.12,~~  
29 ~~the names of the trustees shall be written by the voter on~~  
30 ~~blank ballots without formal nomination and the~~ A benefited  
31 water district shall be governed by a board of trustees  
32 consisting of three members. The board of supervisors shall  
33 appoint three from among the five receiving the highest number  
34 of votes as trustees for the district, one to serve for one  
35 year, one for two years, and one for three years. The

1 trustees and their successors shall give bond in the amount  
2 the board of supervisors may require, the premium of which  
3 shall be paid by the district which the trustees represent.  
4 Vacancies during a term ~~may~~ shall be filled ~~by election, or~~ by  
5 appointment by the board of supervisors, ~~at the option of the~~  
6 ~~remaining trustees.~~ The trustees must be residents of the  
7 district. The term of succeeding trustees shall be for three  
8 years.

9 ~~2.--After the initial board of trustees is selected, a~~  
10 ~~candidate for trustee shall be nominated by a personal~~  
11 ~~affidavit of the candidate or by petition of at least ten~~  
12 ~~eligible electors of the district and the candidate's~~  
13 ~~affidavit, which shall be filed with the county commissioner~~  
14 ~~of elections at least twenty-five days before the date of the~~  
15 ~~election.--The form of the candidate's affidavit shall be~~  
16 ~~substantially the same as provided in section 45-3.~~

17 Sec. 39. Section 357.25, Code 2001, is amended to read as  
18 follows:

19 357.25 MANAGEMENT BY TRUSTEES.

20 After the final acceptance of the work by the board of  
21 supervisors, the management of the utility shall automatically  
22 go to the three trustees previously appointed by the board of  
23 supervisors. The trustees of a benefited water district  
24 located in a county with a population of two hundred fifty  
25 thousand or less shall have power to levy an annual tax not to  
26 exceed thirteen and one-half cents per thousand dollars of  
27 assessed value of all taxable property in the district, for  
28 the maintenance of the system, with the approval of the board  
29 of supervisors. However, the trustees of a benefited water  
30 district located in a county with a population of more than  
31 two hundred fifty thousand may levy an annual tax on the  
32 taxable value of all taxable property in the district in an  
33 amount as may be necessary for the maintenance of the system,  
34 with the approval of the board of supervisors. This levy  
35 shall be optional with the trustees. The trustees may

1 purchase material and employ labor to properly maintain and  
2 operate the utility. The trustees shall be allowed necessary  
3 expenses in the discharge of their duties, but shall not  
4 receive any salary.

5 Sec. 40. Section 357B.18, Code 2001, is amended to read as  
6 follows:

7 357B.18 DETACHMENT OF LAND FROM DISTRICT.

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

28 Sec. 41. Section 357C.7, Code 2001, is amended to read as  
29 follows:

30 357C.7 ELECTION ON PROPOSED LEVY ~~AND-CANDIDATES-FOR~~  
31 ~~TRUSTEES~~.

32 When a preliminary plat has been approved by the board of  
33 supervisors, an election shall be held within the district  
34 within sixty days to approve or disapprove the levy of a tax  
35 of not more than fifty-four cents per thousand dollars of

1 assessed value on all the taxable property within the  
2 ~~district, and to choose candidates for the offices of trustees~~  
3 ~~of the district.~~ Notice of the election, including the time  
4 and place of holding the same election, shall be given in the  
5 same manner as for the original public hearing as provided  
6 herein in this chapter. The vote shall be by ballot which  
7 shall state clearly the proposition to be voted upon, and any  
8 registered voter residing within the district at the time of  
9 the election shall be entitled to vote. It shall not be  
10 mandatory for the county commissioner of elections to conduct  
11 elections held pursuant to this chapter, but they shall be  
12 conducted in accordance with the provisions of chapter 49  
13 where when not in conflict with this chapter. Judges shall be  
14 appointed to serve without pay by the board of supervisors  
15 from among the registered voters of the district who will have  
16 charge of the election. The proposition shall be deemed to  
17 have carried if sixty percent of those voting thereon on the  
18 proposition vote in favor of same it.

19 Sec. 42. Section 357C.9, Code 2001, is amended to read as  
20 follows:

21 357C.9 ~~TRUSTEES~~ SUPERVISORS' POWERS.

22 The trustees board of supervisors may purchase street  
23 lighting service and facilities ~~and may levy an annual tax not~~  
24 ~~to exceed fifty-four cents per thousand dollars of assessed~~  
25 ~~value for the purpose of exercising the powers granted in this~~  
26 ~~chapter. This levy shall be optional with the trustees, but~~  
27 ~~no levy shall be made unless first approved by the voters as~~  
28 ~~provided herein.~~ The trustees board of supervisors may  
29 purchase material, employ labor, and may perform all other  
30 acts necessary to properly maintain and operate the benefited  
31 street lighting district. ~~The trustees shall be allowed~~  
32 ~~necessary expenses in the discharge of the duties, but shall~~  
33 ~~not receive any salary.~~

34 Sec. 43. Section 357C.13, Code 2001, is amended to read as  
35 follows:

## 1 357C.13 DETERMINATION OF FEE.

2 The owner of any property joining an established benefited  
3 street lighting district shall pay to the board of trustees  
4 supervisors of the county where the district is located an  
5 initial fee to be computed as follows:

6 1. The board of trustees supervisors shall first determine  
7 the fair market value of all property and improvements owned  
8 by the benefited street lighting district, less any  
9 indebtedness.

10 2. The board shall then determine the assessed value of  
11 all property in said the district. This shall be divided into  
12 the value determined in subsection 1 of this section.

13 3. The board shall determine the assessed value of the  
14 property of each landowner joining the established district.

15 4. The result obtained in subsection 2 shall be multiplied  
16 by the result obtained in subsection 3. The result shall be  
17 the initial fee to be charged each landowner.

18 The initial fees paid to the ~~district-trustees~~ county shall  
19 be used to help defray the cost and maintenance of the  
20 district's street lighting service.

21 Sec. 44. NEW SECTION. 357D.1A BENEFITED LAW ENFORCEMENT  
22 DISTRICTS CONTINUED.

23 A benefited law enforcement district established under this  
24 chapter prior to June 30, 2002, shall provide law enforcement  
25 within its boundaries until it is dissolved as provided in  
26 section 357D.12. A benefited law enforcement district shall  
27 not be established nor shall the territorial boundaries of an  
28 established benefited law enforcement district be enlarged  
29 after June 30, 2002.

30 Sec. 45. Section 357E.1, subsection 5, Code 2001, is  
31 amended by striking the subsection.

32 Sec. 46. Section 357E.8, Code 2001, is amended to read as  
33 follows:

34 357E.8 ELECTION ON PROPOSED LEVY AND-CANDIDATES-FOR  
35 TRUSTEES.

1 When a preliminary plat has been approved by the board, an  
2 election shall be held within the district within sixty days  
3 to approve or disapprove the levy of a tax of not more than  
4 four dollars per thousand dollars of assessed value on all the  
5 taxable property within the benefited recreational lake  
6 district except property assessed as agricultural land ~~and to~~  
7 ~~choose candidates for the offices of trustees of the district.~~  
8 However, for a water quality district, the tax levy shall not  
9 exceed twenty-five cents per thousand dollars of assessed  
10 value on all taxable property within the district and must be  
11 renewed by a similar election every eight years. The tax levy  
12 for a combined district shall not exceed four dollars per  
13 thousand dollars of assessed value on all of the taxable  
14 property within the district. A tax levy approved for the  
15 purposes of this chapter shall not be levied on property  
16 assessed as agricultural land. Notice of the election,  
17 including the time and place of holding the election, shall be  
18 given as provided in section 357E.4. The vote shall be by  
19 ballot which shall state clearly the proposition to be voted  
20 upon, and any registered voter residing within the district at  
21 the time of the election may vote. It is not mandatory for  
22 the county commissioner of elections to conduct elections held  
23 pursuant to this chapter, but the elections shall be conducted  
24 in accordance with chapter 49 when not in conflict with this  
25 chapter. Judges shall be appointed by the board from among  
26 the registered voters of the district to be in charge of the  
27 election. The judges are not entitled to receive pay. The  
28 proposition is approved if a majority of those voting on the  
29 proposition vote in favor of it.

30 Sec. 47. Section 357E.10, Code 2001, is amended to read as  
31 follows:

32 357E.10 BOARD OF ~~TRUSTEES~~ SUPERVISORS -- POWER.

33 The ~~trustees are~~ board of supervisors is the corporate  
34 authority of the district and shall manage and control the  
35 affairs, property, and facilities of the district. ~~The board~~

~~1 of-trustees-shall-elect-a-president,-a-clerk,-and-a-treasurer~~  
~~2 from-its-membership.--The-trustees-may-certify-for-levy-an~~  
~~3 annual-tax-as-provided-in-section-357E.8:~~ The trustees board  
4 of supervisors may construct, reconstruct, repair, maintain,  
5 or operate a dam or other recreational facilities or  
6 structures to create or maintain an artificial or natural lake  
7 or impoundment and may promote and improve water quality. For  
8 these purposes, the trustees board of supervisors may purchase  
9 material, employ personnel, acquire real estate and interests  
10 in real estate, and perform all other acts necessary to  
11 properly maintain and operate the district. ~~The-trustees-are~~  
12 ~~allowed-necessary-expenses-in-the-discharge-of-their-duties,~~  
13 ~~but-they-shall-not-receive-a-salary.~~

14 Sec. 48. Section 357E.14, Code 2001, is amended to read as  
15 follows:

16 357E.14 DETERMINATION OF FEE.

17 1. The owner of any property joining an established  
18 district shall pay to the trustees supervisors of the county  
19 where the district is located an initial fee to be computed as  
20 follows:

21 a. The trustees board of supervisors shall first determine  
22 the fair market value of all property and improvements owned  
23 by the district, less any indebtedness.

24 b. The board shall then determine the assessed value of  
25 all property in the district. This shall be divided into the  
26 value determined in paragraph "a".

27 c. The board shall determine the assessed value of the  
28 property of each landowner joining the established district.

29 d. The result obtained in paragraph "b" shall be  
30 multiplied by the result obtained in paragraph "c". The  
31 result shall be the initial fee to be charged each landowner.

32 2. The initial fees paid to the trustees county shall be  
33 used to help defray the cost and maintenance of the recreation  
34 district.

35 Sec. 49. NEW SECTION. 357F.1A BENEFITED EMERGENCY

1 MEDICAL SERVICES DISTRICTS CONTINUED.

2 A benefited emergency medical services district established  
3 under this chapter prior to June 30, 2002, shall provide  
4 emergency medical services within its boundaries until it is  
5 dissolved as provided in section 357D.12. A benefited  
6 emergency medical services district shall not be established  
7 nor shall the territorial boundaries of an established  
8 benefited emergency medical services district be enlarged  
9 after June 30, 2002.

10 Sec. 50. Section 358.9, Code 2001, is amended by striking  
11 the section and inserting in lieu thereof the following:

12 358.9 SELECTION OF TRUSTEES -- TERM OF OFFICE.

13 A sanitary district shall be governed by a board of  
14 trustees consisting of three members. The board of  
15 supervisors shall appoint three trustees for the district, one  
16 to serve for one year, one for two years, and one for three  
17 years. The term of succeeding trustees shall be for three  
18 years. Vacancies during a term shall be filled by appointment  
19 by the board of supervisors. The trustees must be residents  
20 of the district.

21 Sec. 51. Section 358.12, unnumbered paragraph 1, Code  
22 2001, is amended to read as follows:

23 The trustees ~~elected~~ appointed as provided in section 358.9  
24 constitute a board of trustees for the district ~~by which they~~  
25 ~~are elected~~. The board of trustees is the corporate authority  
26 of the sanitary district and shall manage and control the  
27 affairs and property of the district. A majority of the board  
28 of trustees shall constitute a quorum, but a smaller number  
29 may adjourn from day to day. The board of trustees shall  
30 elect a president, a clerk, and a treasurer from its  
31 membership and may employ employees as necessary, who shall  
32 hold their employment during the pleasure of the board. The  
33 board shall prescribe the duties and fix the compensation of  
34 all employees of the sanitary district and the amount of bond  
35 to be filed by the treasurer of the district and by any

1 employee for whom the board may require bond. The members of  
2 the board of trustees shall receive a per diem of forty  
3 dollars for attendance at a meeting of the board or while  
4 otherwise engaged in official duties, but the total per diem  
5 for each member shall not exceed two thousand four hundred  
6 dollars for a fiscal year. However, the board of trustees, by  
7 resolution, may establish for its members a lower rate of pay  
8 than is fixed by this section. The members of the board shall  
9 also be reimbursed for their travel and other necessary  
10 expenses incurred in performing their official duties. Travel  
11 expenses are reimbursable at the rate specified in section  
12 70A.9.

13 Sec. 52. Section 358.18, unnumbered paragraph 1, Code  
14 2001, is amended to read as follows:

15 The board of trustees of any sanitary district organized  
16 under this chapter shall have the power by ordinance to levy  
17 annually for the purpose of paying the administrative costs of  
18 such district, or for the payment of deficiencies in special  
19 assessments, or for both, a tax upon property within the  
20 territorial limits of such sanitary district not exceeding  
21 fifty-four cents per thousand dollars of the adjusted taxable  
22 valuation of the property within such district for the  
23 preceding fiscal year, with the approval of the board of  
24 supervisors.

25 Sec. 53. Section 358C.14, subsection 1, Code 2001, is  
26 amended to read as follows:

27 1. The board of trustees of a real estate improvement  
28 district shall have the power by ordinance to levy annually  
29 for the purpose of paying the administrative costs of the  
30 district, or for the payment of deficiencies in special  
31 assessments, or for both, a tax upon property within the  
32 territorial limits of the district not exceeding fifty-four  
33 cents per thousand dollars of the adjusted taxable valuation  
34 of the property within the district for the preceding fiscal  
35 year, with the approval of the board of supervisors or city

1 council, as applicable.

2 Sec. 54. Section 359.3, Code 2001, is amended to read as  
3 follows:

4 359.3 BOUNDARIES CONTERMINOUS WITH CITY.

5 Where If the boundaries of any a city have-been are  
6 changed, the board of supervisors of the county in which the  
7 same city is situated shall have-power-to change the boundary  
8 lines of townships so as to make-them-conform-to-the  
9 boundaries-of-the-city exclude any incorporated area, and to  
10 make such other changes in township lines, and the number of  
11 townships, as it may deem necessary; but no action shall be  
12 taken affecting the boundaries or existing conditions of  
13 school districts.

14 Sec. 55. Section 359.4, Code 2001, is amended to read as  
15 follows:

16 359.4 RECORD.

17 The description of the boundaries of each township, and all  
18 alterations in them, and of all new townships, shall be  
19 recorded in full in the records of the board of supervisors  
20 and-of-the-township.

21 Sec. 56. Section 359.17, Code Supplement 2001, is amended  
22 by striking the section and inserting in lieu thereof the  
23 following:

24 359.17 TRUSTEES -- DUTIES.

25 The board of township trustees shall be appointed by the  
26 board of supervisors and shall consist of three registered  
27 voters of the township. The board of trustees shall act as  
28 fence viewers and shall perform other duties assigned them by  
29 law or by the board of supervisors.

30 Sec. 57. Section 359.18, Code 2001, is amended to read as  
31 follows:

32 359.18 COUNTY ATTORNEY AS COUNSEL.

33 In counties having-a-population-of-less-than-twenty-five  
34 thousand, where the trustees institute, or are made parties  
35 to, litigation in connection with the performance of their

1 duties, as provided in this chapter, the county attorney, as a  
2 part of the county attorney's official duties, shall appear in  
3 on behalf of the township trustees, except in cases in which  
4 the interests of the county and those of the trustees are  
5 adverse.

6 Sec. 58. Section 359.20, Code 2001, is amended to read as  
7 follows:

8 359.20 ~~CLERK~~ AUDITOR TO KEEP RECORD.

9 1. The ~~township clerk~~ county auditor shall keep a record  
10 of all the proceedings and orders of the trustees, and of all  
11 ~~acts done by the township clerk~~ relating to the township,  
12 including the filing of certificates of official oaths having  
13 been taken before other officers, and perform such other acts  
14 as may be required by law.

15 2. Township records and documents, or accurate  
16 reproductions, shall be kept by the ~~township clerk~~ county  
17 auditor for at least five years except that:

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

24 b. Resolutions, board proceedings, records, and documents,  
25 or accurate reproductions, relating to real property  
26 transactions shall be maintained permanently.

27 Sec. 59. Section 359.28, Code 2001, is amended to read as  
28 follows:

29 359.28 CONDEMNATION.

30 The ~~township trustees are hereby empowered to~~ board of  
31 supervisors may condemn, or purchase and pay for out of the  
32 general fund, or the specific fund voted for such purpose, and  
33 enter upon and take, any lands within the territorial limits  
34 of such a township for the use of cemeteries, including  
35 pioneer cemeteries, a community center, or juvenile

1 playgrounds, in the same manner as is now provided for cities.  
2 ~~However, the board of supervisors or a cemetery commission~~  
3 ~~appointed by the board of supervisors shall control and~~  
4 ~~maintain pioneer cemeteries as defined in section 331.325.~~  
5 "Pioneer cemetery" means a cemetery where there have been six  
6 or fewer burials in the preceding fifty years.

7 Sec. 60. Section 359.29, Code 2001, is amended to read as  
8 follows:

9 359.29 GIFTS AND DONATIONS.

10 ~~Civil~~ A county board of supervisors, on behalf of the  
11 townships are in the county, is hereby authorized and  
12 empowered to receive by gift, devise, or bequest, money or  
13 property for the purpose of establishing and maintaining  
14 libraries, township halls, cemeteries, or for any other public  
15 purpose. All such gifts, devises, or bequests shall be  
16 effectual only when accepted by resolution of the county board  
17 of ~~trustees of such township~~ supervisors.

18 Sec. 61. Section 359.30, Code 2001, is amended to read as  
19 follows:

20 359.30 CEMETERY AND PARK TAX.

21 ~~They~~ The board of supervisors shall, at the regular meeting  
22 ~~in November,~~ levy a tax sufficient pursuant to section  
23 331.424B to pay for any lands so condemned or purchased as  
24 provided in section 359.28, or for the necessary improvement  
25 and maintenance of cemeteries thus established as provided in  
26 that section, and for the necessary improvement and the  
27 maintenance of public parks acquired by gift, devise, or  
28 bequest under section 359.29, ~~or for the maintenance and~~  
29 ~~improvement of cemeteries so established in adjoining~~  
30 ~~townships, in case they deem such action advisable.~~

31 Sec. 62. Section 359.31, Code 2001, is amended to read as  
32 follows:

33 359.31 POWER AND CONTROL.

34 ~~They shall control any such cemeteries, or appoint trustees~~  
35 ~~for the same, or~~ The board of supervisors may delegate powers

1 and duties relating to control and maintenance of cemeteries  
2 to the township trustees. The board of supervisors may sell  
3 the same a cemetery under the control of the county to any  
4 private corporation for cemetery purposes.

5 Sec. 63. Section 359.32, Code 2001, is amended to read as  
6 follows:

7 359.32 SALE OF LOTS -- GIFTS.

8 ~~They~~ The trustees shall have authority to provide for the  
9 sale of lots or portions ~~thereof~~ of lots, in any cemetery  
10 under their control, and make rules in regard ~~thereto~~ to the  
11 sale of the lots, and may provide for perpetual upkeep by the  
12 establishment of a perpetual upkeep fund from the proceeds of  
13 ~~sale~~ sales of lots, and may accept gifts, ~~devise~~ devises, or  
14 ~~bequest~~ bequests, made to ~~them~~ the trustees for that purpose.

15 Sec. 64. Section 359.37, Code 2001, is amended to read as  
16 follows:

17 359.37 REGULATIONS.

18 1. The trustees, board of directors, or other officers  
19 having the custody and control of any cemetery in this state,  
20 shall have power, subject to the bylaws and regulations of  
21 such cemetery, to enclose, improve, and adorn the ground of  
22 such cemetery; to construct avenues in the ~~same~~ cemetery; to  
23 erect proper buildings for the use of ~~said~~ the cemetery; to  
24 prescribe rules for the improving or adorning of the lots  
25 ~~therein~~ in the cemetery, or for the erection of monuments or  
26 other memorials of the dead upon such lots; and to prohibit  
27 any use, division, improvement, or adornment of a lot which  
28 ~~they~~ the trustees, board of directors, or other officers may  
29 deem improper.

30 2. The trustees, after such land has been advertised for  
31 sealed bids by the trustees, shall have authority to sell and  
32 dispose of any lands or parcels of lands ~~heretofore~~ previously  
33 dedicated for cemetery purposes and which are no longer  
34 necessary for such purposes, for the reason that no burials  
35 are being made in such the cemetery, provided that any portion

1 of ~~said~~ the cemetery in which burials have been made shall be  
2 kept and maintained by ~~said~~ the trustees. The proceeds from  
3 such sales shall be deposited in the tax fund established in  
4 accordance with section ~~359-30~~ 331.424B, to be used for the  
5 purposes of that fund.

6 Sec. 65. Section 359.40, Code 2001, is amended to read as  
7 follows:

8 359.40 CEMETERIES -- PLATS -- RECORDS.

9 Where there is located in any township one or more  
10 cemeteries, the owner of the ~~same~~ cemetery, or any party  
11 owning an interest ~~therein~~ in the cemetery, may cause the ~~same~~  
12 cemetery to be surveyed, platted, and laid out into  
13 subdivisions and lots, numbering the ~~same~~ subdivisions and  
14 lots by progressive numbers, giving the length and breadth,  
15 also the location with reference to known or permanent  
16 monuments to be made. The plat shall accurately describe all  
17 the subdivisions of the tract of land used, or designed to be  
18 used as a cemetery, and shall be recorded in the office of the  
19 county recorder, ~~and-filed-with-and-recorded-by-the-township~~  
20 ~~clerk~~, and preserved by the ~~township-clerk~~ recorder among the  
21 records of the office.

22 Sec. 66. Section 359.41, Code 2001, is amended to read as  
23 follows:

24 359.41 CONVEYANCE OF LOTS.

25 All conveyances of subdivisions or lots of a cemetery ~~thus~~  
26 platted under section 359.40 shall be by deed from the proper  
27 owner, which deed shall be recorded with the ~~township-clerk~~  
28 county recorder in a book kept for that purpose, for the  
29 recording of which the ~~said-clerk~~ recorder shall be entitled  
30 to a fee of fifty cents for each instrument recorded, to be  
31 paid by the party desiring the record made.

32 Sec. 67. Section 359.42, Code 2001, is amended to read as  
33 follows:

34 359.42 ~~TOWNSHIP~~ COUNTY FIRE PROTECTION SERVICE, EMERGENCY  
35 WARNING SYSTEM, AND EMERGENCY MEDICAL SERVICE.

1 The ~~trustees-of-each-township~~ board of supervisors of each  
2 county shall provide fire protection service for the township,  
3 ~~exclusive-of-any-part-of-the-township-within-a-benefited-fire~~  
4 district county and may provide emergency medical service.  
5 The ~~trustees~~ board of supervisors may purchase, own, rent, or  
6 maintain fire protection service or emergency medical service  
7 apparatus or equipment or both kinds of apparatus or equipment  
8 and provide housing for the equipment. ~~The-trustees-of-a~~  
9 ~~township-which-is-located-within-a~~ A county having a  
10 population of three hundred thousand or more may also  
11 establish and maintain an emergency warning system within the  
12 township county. The ~~trustees~~ board of supervisors may  
13 contract with a public or private agency under chapter 28E for  
14 the purpose of providing any service or system required or  
15 authorized under this section.

16 Sec. 68. Section 359.43, Code 2001, is amended to read as  
17 follows:

18 359.43 TAX LEVY -- SUPPLEMENTAL LEVY -- DISTRICTS.

19 1. The ~~township-trustees~~ board of supervisors may levy an  
20 annual tax not exceeding forty and one-half cents per thousand  
21 dollars of assessed value of the taxable property in the  
22 township county, excluding property ~~within-a-benefited-fire~~  
23 ~~district-or~~ within the corporate limits of a city, for the  
24 purpose of exercising the powers and duties specified in  
25 section 359.42. However, in a township tax district having a  
26 fire protection service or emergency medical service agreement  
27 or both service agreements with a special charter city having  
28 a paid fire department, the ~~township-trustees~~ board may levy  
29 an annual tax not exceeding fifty-four cents per thousand  
30 dollars of the assessed value of the taxable property for the  
31 services authorized or required under section 359.42 and in a  
32 township tax district which is located within a county having  
33 a population of three hundred thousand or more, the ~~township~~  
34 ~~trustees~~ board may levy an annual tax not exceeding sixty-  
35 seven and one-half cents per thousand dollars of assessed

1 value of taxable property for the services authorized or  
2 required under section 359.42.

3 2. If the levy authorized under subsection 1 is  
4 insufficient to provide the services authorized or required  
5 under section 359.42, the township-trustees board of  
6 supervisors may levy an additional annual tax not exceeding  
7 twenty and one-fourth cents per thousand dollars of assessed  
8 value of the taxable property in the township county,  
9 excluding any property within the corporate limits of a city,  
10 to provide the services.

11 3. The township-trustees board of supervisors may divide  
12 the township county into tax districts for the purpose of  
13 providing the services authorized or required under section  
14 359.42 and may levy a different tax rate in each district, but  
15 the tax levied in a tax district for the authorized or  
16 required services shall not exceed the tax levy limitations  
17 for that township county as provided in this section.

18 4. Of the levies authorized under subsections 1 and 2, the  
19 township-trustees board of supervisors may annually credit to  
20 a reserve account annually for each tax district account in  
21 the emergency services fund an amount not to exceed thirty  
22 cents per thousand dollars of the assessed value of the  
23 taxable property in the township county excluding property  
24 within the corporate limits of a city for the purchase or  
25 replacement of supplies and equipment required to carry out  
26 the services specified under section 359.42. Notwithstanding  
27 section 12C.7, interest earned on moneys credited to the a  
28 reserve account shall be credited to the reserve account.

29 5. Township-taxes Taxes collected and-disbursed-by-the  
30 county pursuant to this section shall be apportioned by the  
31 clerk auditor and paid into the separate accounts of the tax  
32 districts no later than May 31 and November 30 of each year.

33 Sec. 69. Section 359.45, Code 2001, is amended to read as  
34 follows:

35 359.45 ANTICIPATORY BONDS.

1 ~~Townships Counties~~ may anticipate the collection of taxes  
2 authorized by section 359.43 and for such purposes may ~~direct~~  
3 ~~the-county-board-of-supervisors-to~~ issue bonds under sections  
4 331.441 to 331.449 relating to essential county purpose bonds  
5 except that the bonds are payable only from tax levies on  
6 property subject to the levy under section 359.43.

7 Sec. 70. Section 359A.2, Code 2001, is amended to read as  
8 follows:

9 359A.2 TRIMMING AND CUTTING BACK.

10 If ~~said~~ a partition fence ~~be~~ is a hedge, the owner thereof  
11 of the fence shall trim or cut it back twice during each  
12 calendar year, the first time during the month of June and the  
13 last time during the month of September, to within five feet  
14 from the ground, unless such owners otherwise agree in writing  
15 to be filed with and recorded by the ~~township-clerk~~ county  
16 auditor.

17 Sec. 71. Section 359A.8, Code 2001, is amended to read as  
18 follows:

19 359A.8 ORDERS.

20 All orders and decisions made by the fence viewers shall be  
21 in writing, signed by at least two of them, and filed with the  
22 ~~township-clerk~~ county auditor.

23 Sec. 72. Section 359A.10, Code 2001, is amended to read as  
24 follows:

25 359A.10 ENTRY AND RECORD OF ORDERS.

26 Such orders, decisions, notices, and returns shall be  
27 entered of record at length by the ~~township-clerk~~ county  
28 auditor, and a copy thereof certified by the ~~township-clerk~~  
29 county auditor to the county recorder, who shall record the  
30 same in the recorder's office in a book kept for that purpose,  
31 and index such record in the name of each adjoining owner as  
32 grantor to the other.

33 Sec. 73. Section 359A.23, Code 2001, is amended to read as  
34 follows:

35 359A.23 APPEAL.

1 Any person affected by an order or decision of the fence  
2 viewers may appeal to the district court by filing with the  
3 clerk of said court a notice of appeal within twenty days  
4 after the rendition of the order or decision appealed from and  
5 filing an appeal bond in an amount approved by the township  
6 ~~clerk~~ county auditor. The ~~township-clerk~~ county auditor,  
7 after recording the original papers, shall thereupon file them  
8 in the office of the clerk of the district court, certifying  
9 them to be such, and the clerk shall docket them, entitling  
10 the applicant or petitioner as plaintiff, and it shall stand  
11 for trial as other cases.

12 Sec. 74. Section 359A.25, Code 2001, is amended to read as  
13 follows:

14 359A.25 RECORD KEPT -- FEES OF ~~CLERK~~ AUDITOR.

15 The ~~township-clerk~~ county auditor shall enter all matters  
16 ~~herein~~ required by this chapter to be made of record in the  
17 ~~clerk's~~ auditor's record book, and shall receive ten cents for  
18 each one hundred words in entering of record and making  
19 certified copies of the matters ~~herein~~ provided for in this  
20 chapter, and twenty-five cents additional for the ~~clerk's~~  
21 auditor's certificate thereto when required, and shall also  
22 receive the costs of recording in the office of the recorder  
23 of deeds of any instrument required to be so recorded.

24 Sec. 75. Section 384.12, subsection 19, Code 2001, is  
25 amended to read as follows:

26 19. A tax not to exceed one dollar per thousand dollars of  
27 assessed value of taxable property to fund an emergency  
28 medical services district-under-chapter-3576 provided to  
29 residents of the city.

30 Sec. 76. Section 400.6, subsection 2, Code 2001, is  
31 amended to read as follows:

32 2. The city clerk, chief deputy city clerk, city  
33 attorneys, city treasurer, ~~city-assessor~~, city auditor,  
34 professional city engineers licensed in this state, and city  
35 health officer.

1 Sec. 77. Section 405A.5, subsection 2, Code 2001, is  
2 amended by striking the subsection.

3 Sec. 78. Section 420.43, unnumbered paragraph 3, Code  
4 2001, is amended to read as follows:

5 This section shall not be construed as depriving boards of  
6 supervisors, county auditors, and county treasurers of their  
7 powers to spread tax levies and collect taxes certified by  
8 cities acting under special charter as provided in section  
9 420.206 and other state law. Nothing contained herein shall  
10 be deemed to affect the procedure for the assessment of  
11 property by the ~~city-or~~ county assessor.

12 Sec. 79. Section 420.206, Code 2001, is amended to read as  
13 follows:

14 420.206 LEVY AND COLLECTION.

15 The council shall have power to levy and collect taxes for  
16 all general and special purposes in this chapter authorized,  
17 upon all property within the city not exempted from taxation  
18 by the general law of the state, and to fix the amount to be  
19 levied on the value ~~thereof~~ of such property, which shall be  
20 ascertained by the county assessor ~~of-said-city~~.

21 Sec. 80. Section 421.17, subsection 18, Code Supplement  
22 2001, is amended to read as follows:

23 18. To prepare and issue a state appraisal manual which  
24 each county ~~and-city~~ assessor shall use in assessing and  
25 valuing all classes of property in the state. The appraisal  
26 manual shall be continuously revised and the manual and  
27 revisions shall be issued to the county ~~and-city~~ assessors in  
28 such form and manner as prescribed by the director.

29 Sec. 81. Section 422D.1, subsection 1, Code 2001, is  
30 amended by striking the subsection and inserting in lieu  
31 thereof the following:

32 1. A county board of supervisors may offer for voter  
33 approval a local income surtax. Revenues generated from the  
34 local income surtax shall be used for emergency medical  
35 services as provided in section 422D.6.

1 Sec. 82. Section 422D.1, subsections 2, 3, and 4, Code  
2 2001, are amended to read as follows:

3 2. The ~~taxes~~ local income surtax for emergency medical  
4 services shall only be imposed after an election at which a  
5 majority of those voting on the question of imposing the tax  
6 ~~or-combination-of-taxes-specified-in-subsection-1, paragraph~~  
7 ~~"a"-or-"b"~~, local income surtax vote in favor of the question.  
8 However, the ~~tax-or-combination-of-taxes-specified-in~~  
9 ~~subsection-1~~ local income surtax shall not be imposed on  
10 ~~property-within-or~~ on residents of a benefited emergency  
11 medical services district under chapter 357F. The question of  
12 imposing the ~~tax-or-combination-of-the-taxes~~ local income  
13 surtax may be submitted at the regular city election, a  
14 special election, or state general election. Notice of the  
15 question shall be provided by publication at least sixty days  
16 before the time of the election and shall identify the ~~tax-or~~  
17 ~~combination-of-taxes-and-the~~ local income surtax rate or  
18 ~~rates,-as-applicable~~ to be imposed. If a majority of those  
19 voting on the question approve the imposition of the ~~tax-or~~  
20 ~~combination-of-taxes~~ local income surtax, the tax or  
21 ~~combination-of-taxes~~ shall be imposed as follows:

22 a. ~~--A-local-option-income-surtax-shall-be-imposed-for-tax~~  
23 ~~years-beginning-on-or-after-January-1-of-the-fiscal-year-in~~  
24 ~~which-the-favorable-election-was-held.~~

25 b. ~~--An-ad-valorem-property-tax-shall-be-imposed-for-the~~  
26 ~~fiscal-year-in-which-the-election-was-held~~ provided in this  
27 chapter.

28 Before a county imposes an local income surtax as  
29 ~~specified-in-subsection-1, paragraph-"a"~~, a benefited  
30 emergency medical services district in the county shall be  
31 dissolved, and the county shall be liable for the outstanding  
32 obligations of the benefited district. If the benefited  
33 district extends into more than one county, the county  
34 imposing the local income surtax shall be liable for only that  
35 portion of the obligations relating to the portion of the

1 benefited district in the county.

2 3. Revenues received by the county from the taxes local  
3 income surtax imposed under this chapter shall be deposited  
4 into the emergency medical services trust fund created  
5 pursuant to section 422D.6 and shall be used as provided in  
6 that section.

7 4. ~~Any-tax-or-combination-of-taxes~~ A local income surtax  
8 imposed shall be for a maximum period of five years.

9 Sec. 83. Section 422D.2, Code 2001, is amended to read as  
10 follows:

11 422D.2 LOCAL INCOME SURTAX.

12 A county may impose by ordinance a local income surtax as  
13 provided in section 422D.1 at the rate set by the board of  
14 supervisors, of up to one percent, on the state individual  
15 income tax of each individual residing in the county at the  
16 end of the individual's applicable tax year. However, the  
17 cumulative total of the percents of income surtax imposed on  
18 any taxpayer in the county shall not exceed twenty percent.  
19 The reason for imposing the surtax and the amount needed shall  
20 be set out in the ordinance. The surtax rate shall be set to  
21 raise only the amount needed. For purposes of this section,  
22 "state individual income tax" means the tax computed under  
23 section 422.5, less the credits allowed in sections 422.11,  
24 422.11A, 422.11B, 422.11D, 422.11E, 422.12, and 422.12B, and  
25 422.12C.

26 Sec. 84. Section 422D.6, subsection 1, Code 2001, is  
27 amended to read as follows:

28 1. A county authorized to impose a ~~tax~~ local income surtax  
29 under this chapter shall establish an emergency medical  
30 services trust fund into which revenues received from the  
31 taxes local income surtax imposed shall be deposited. Moneys  
32 in the trust fund shall be used for emergency medical  
33 services. In addition, moneys in the fund may be used for the  
34 purpose of matching federal or state funds for education and  
35 training related to emergency medical services.

1 Sec. 85. Section 422E.1, subsection 3, Code 2001, is  
2 amended to read as follows:

3 3. Local sales and services tax moneys received by a  
4 county for school infrastructure purposes pursuant to this  
5 chapter shall be utilized solely for school infrastructure  
6 needs. For purposes of this chapter as it applies to school  
7 districts, "school infrastructure" means those activities for  
8 which a school district is authorized to contract indebtedness  
9 and issue general obligation bonds under section 296.1, except  
10 those activities related to a teacher's or superintendent's  
11 home or homes. These activities include the construction,  
12 reconstruction, repair, purchasing, or remodeling of  
13 schoolhouses, stadiums, gyms, fieldhouses, and bus garages and  
14 the procurement of schoolhouse construction sites and the  
15 making of site improvements. Additionally, "school  
16 infrastructure" includes the payment or retirement of  
17 outstanding bonds previously issued for school infrastructure  
18 purposes as defined in this subsection, and the payment or  
19 retirement of bonds issued under section 422E.4. For purposes  
20 of this chapter as it applies to merged areas, "school  
21 infrastructure" means those activities for which a merged area  
22 is authorized to levy a tax under section 260C.22, subsection  
23 1, paragraph "a".

24 Sec. 86. Section 422E.3, subsections 4, 5, and 7, Code  
25 Supplement 2001, are amended to read as follows:

26 4. The director of revenue and finance shall credit tax  
27 receipts and interest and penalties from the local sales and  
28 services tax for school infrastructure purposes to an account  
29 within the county's local sales and services tax fund, as  
30 created in section 422B.10, subsection 1, maintained in the  
31 name of the ~~school-district-or~~ school districts or merged  
32 areas located within the county. If the director is unable to  
33 determine from which county any of the receipts were  
34 collected, those receipts shall be allocated among the  
35 possible counties based on allocation rules adopted by the

1 director.

2 5. a. The director of revenue and finance within fifteen  
3 days of the beginning of each fiscal year shall send to each  
4 school district and merged area where the tax is imposed an  
5 estimate of the amount of tax moneys each school district or  
6 merged area will receive for the year and for each month of  
7 the year. At the end of each month, the director may revise  
8 the estimates for the year and remaining months.

9 b. The director shall remit ninety-five percent of the  
10 estimated tax receipts for the school district to the school  
11 district and for the merged area to the merged area on or  
12 before August 31 of the fiscal year and on or before the last  
13 day of each following month.

14 c. The director shall remit a final payment of the  
15 remainder of tax moneys due for the fiscal year before  
16 November 10 of the next fiscal year. If an overpayment has  
17 resulted during the previous fiscal year, the November payment  
18 shall be adjusted to reflect any overpayment.

19 If more than one school district, or a portion of a school  
20 district, or more than one merged area or a portion of a  
21 merged area is located within the county, tax receipts shall  
22 be remitted to each school district or portion of a school  
23 district or each merged area or a portion of a merged area in  
24 which the county tax is imposed in a pro rata share based upon  
25 the ratio which the percentage of actual enrollment for the  
26 school district or merged area that attends school in the  
27 county bears to the percentage of the total combined actual  
28 enrollments for all school districts or all merged areas that  
29 attend school in the county. The combined actual enrollment  
30 for school districts for a county, for purposes of this  
31 section, shall be determined for each county imposing a sales  
32 and services tax for school infrastructure purposes by the  
33 department of management based on the actual enrollment  
34 figures reported by October 1 to the department of management  
35 by the department of education pursuant to section 257.6,

1 subsection 1. The combined actual enrollment count shall be  
2 forwarded to the director of the department of management by  
3 March 1, annually, for purposes of supplying estimated tax  
4 payment figures and making estimated tax payments pursuant to  
5 this section for the following fiscal year. The combined  
6 actual enrollment for merged areas, for purposes of this  
7 section, shall be determined for each county imposing a sales  
8 and services tax for school infrastructure purposes by the  
9 department of management based on the actual enrollment of  
10 each merged area, which shall be reported to the department of  
11 management by October 1 by each merged area.

12 7. Construction contractors may make application to the  
13 department for a refund of the additional local sales and  
14 services tax paid under this chapter by reason of taxes paid  
15 on goods, wares, or merchandise under the conditions specified  
16 in section 422B.11. The refund shall be paid by the  
17 department from the appropriate school district's or merged  
18 area's account in the local sales and services tax fund. The  
19 penalty provisions contained in section 422B.11, subsection 3,  
20 shall apply regarding an erroneous application for refund of  
21 local sales and services tax paid under this chapter.

22 Sec. 87. Section 422E.3, Code 2001, is amended by adding  
23 the following new subsection:

24 NEW SUBSECTION. 8. A county that imposes or renews a  
25 local sales and services tax for school infrastructure  
26 purposes on or after July 1, 2002, shall allocate twenty-five  
27 percent of the proceeds received to the merged areas located  
28 within the county, and the remaining seventy-five percent of  
29 the proceeds to school districts located within the county  
30 pursuant to subsections 4 and 5. A county that imposes a  
31 local sales and services tax for school infrastructure  
32 purposes prior to July 1, 2002, and that has not renewed the  
33 tax prior to that date, shall allocate twenty-five percent of  
34 the moneys estimated to be received for the fiscal year  
35 beginning July 1, 2002, and each succeeding year that the

1 original tax remains in effect, above and beyond the amount  
2 received pursuant to the tax for the fiscal year beginning  
3 July 1, 2001, to the merged areas located within the county,  
4 and the remaining seventy-five percent of the moneys estimated  
5 to be received for the fiscal year beginning July 1, 2002, and  
6 each succeeding year that the original tax remains in effect,  
7 above and beyond the amount received pursuant to the tax for  
8 the fiscal year beginning July 1, 2001, to school districts  
9 located within the county pursuant to subsections 4 and 5.

10 Sec. 88. Section 427.1, subsection 18, Code Supplement  
11 2001, is amended to read as follows:

12 18. ASSESSED VALUE OF EXEMPT PROPERTY. Each county and  
13 city assessor shall determine the assessment value that would  
14 be assigned to the property if it were taxable and value all  
15 tax exempt property within the assessor's jurisdiction. A  
16 summary report of tax exempt property shall be filed with the  
17 director of revenue and finance and the local board of review  
18 on or before April 16 of each year on forms prescribed by the  
19 director of revenue and finance.

20 Sec. 89. Section 428A.1, unnumbered paragraph 3, Code  
21 2001, is amended to read as follows:

22 The declaration of value shall state the full consideration  
23 paid for the real property transferred. If agricultural land,  
24 as defined in section 9H.1, is purchased by a corporation,  
25 limited partnership, trust, alien, or nonresident alien, the  
26 declaration of value shall include the name and address of the  
27 buyer, the name and address of the seller, a legal description  
28 of the agricultural land, and identify the buyer as a  
29 corporation, limited partnership, trust, alien, or nonresident  
30 alien. The county recorder shall not record the declaration  
31 of value, but shall enter on the declaration of value  
32 information the director of revenue and finance requires for  
33 the production of the sales/assessment ratio study and  
34 transmit all declarations of value to the city-or county  
35 assessor in whose jurisdiction the property is located. The

1 city-or county assessor shall enter on the declaration of  
2 value the information the director of revenue and finance  
3 requires for the production of the sales/assessment ratio  
4 study and transmit one copy of each declaration of value to  
5 the director of revenue and finance, at times as directed by  
6 the director of revenue and finance. The assessor shall  
7 retain one copy of each declaration of value for three years  
8 from December 31 of the year in which the transfer of realty  
9 for which the declaration was filed took place. The director  
10 of revenue and finance shall, upon receipt of the information  
11 required to be filed under this chapter by the city-or county  
12 assessor, send to the office of the secretary of state that  
13 part of the declaration of value which identifies a  
14 corporation, limited partnership, trust, alien, or nonresident  
15 alien as a purchaser of agricultural land as defined in  
16 section 9H.1.

17 Sec. 90. Section 441.1, Code 2001, is amended to read as  
18 follows:

19 441.1 OFFICE OF ASSESSOR CREATED.

20 In every county in the state of Iowa the office of assessor  
21 is hereby created. ~~A city having a population of ten thousand  
22 or more, according to the latest federal census, may by  
23 ordinance provide for the selection of a city assessor and for  
24 the assessment of property in the city under the provisions of  
25 this chapter. A city desiring to provide for assessment under  
26 the provisions of this chapter shall, not less than sixty days  
27 before the expiration of the term of the assessor in office,  
28 notify the taxing bodies affected and proceed to establish a  
29 conference board, examining board, and board of review and  
30 select an assessor, all as provided in this chapter. A city  
31 desiring to abolish the office of city assessor shall repeal  
32 the ordinance establishing the office of city assessor, notify  
33 the county conference board and the affected taxing districts,  
34 provide for the transfer of appropriate records and other  
35 matters, and provide for the abolition of the respective~~

~~1 boards-and-the-termination-of-the-terms-of-office-of-the  
2 assessor-and-members-of-the-respective-boards.--The-abolition  
3 of-the-city-assessor's-office-shall-take-effect-on-July-1  
4 following-notification-of-the-abolition-unless-otherwise  
5 agreed-to-by-the-affected-conference-boards.--If-notification  
6 of-the-proposed-abolition-is-made-after-January-17-sufficient  
7 funds-shall-be-transferred-from-the-city-assessor's-budget-to  
8 fund-the-additional-responsibilities-transferred-to-the-county  
9 assessor-for-the-next-fiscal-year:~~

10 Sec. 91. Section 441.2, Code 2001, is amended to read as  
11 follows:

12 441.2 CONFERENCE BOARD.

13 In each county ~~and-each-city-having-an-assessor~~ there shall  
14 be established a conference board. In counties the conference  
15 board shall consist of the mayors of all incorporated cities  
16 in the county whose property is assessed by the county  
17 assessor, one representative from the board of directors of  
18 each high school district of the county, who is a resident of  
19 the county, ~~said~~ the board of directors appointing ~~said~~ the  
20 representative for a one-year term and notifying the clerk of  
21 the conference board as to their representative, and members  
22 of the board of supervisors. ~~In-cities-having-an-assessor-the  
23 conference-board-shall-consist-of-the-members-of-the-city  
24 council,-school-board-and-county-board-of-supervisors.--In-the  
25 counties-the~~ The chairperson of the board of supervisors shall  
26 act as chairperson of the conference board, ~~in-cities-having  
27 an-assessor-the-mayor-of-the-city-council-shall-act-as  
28 chairperson-of-the-conference-board.~~ In any action taken by  
29 the conference board, the mayors of all incorporated cities in  
30 the county whose property is assessed by the county assessor  
31 shall constitute one voting unit, the members of the city  
32 board of education or one representative from the board of  
33 directors of each high school district of the county shall  
34 constitute one voting unit, the members of the city council  
35 shall constitute one voting unit, and the county board of

1 supervisors shall constitute one voting unit, each unit having  
2 a single vote and no action shall be valid except by the vote  
3 of not less than two out of the three units. The majority  
4 vote of the members present of each unit shall determine the  
5 vote of the unit. The assessor shall be clerk of the  
6 conference board.

7 Sec. 92. Section 441.5, unnumbered paragraphs 1 and 6,  
8 Code 2001, are amended to read as follows:

9 For the purpose of examining and certifying candidates for  
10 the positions of assessor and deputy assessor, the director of  
11 revenue and finance shall prepare and administer a written  
12 examination. The examinations shall be administered twice  
13 each year in the city of Des Moines. Notification of the  
14 time, place, and date of the examinations shall be mailed to  
15 each ~~city-and~~ county assessor, county auditor, and chairperson  
16 of each ~~city-and~~ county conference board at least thirty days  
17 prior to the date of the examination.

18 Following the administration of the examination, the  
19 director of revenue and finance shall establish a register  
20 containing the names, in alphabetical order, of all  
21 individuals who are eligible for appointment as assessor. The  
22 test scores of individuals on the register shall be given to a  
23 ~~city-or~~ county conference board upon request. All eligible  
24 individuals shall remain on the register for a period of two  
25 years following the date of certification granted by the  
26 director.

27 Sec. 93. Section 441.6, unnumbered paragraph 1, Code 2001,  
28 is amended to read as follows:

29 When a vacancy occurs in the office of ~~city-or~~ county  
30 assessor, the examining board shall, within seven days of the  
31 occurrence of the vacancy, request the director of revenue and  
32 finance to forward a register containing the names of all  
33 individuals eligible for appointment as assessor. The  
34 examining board may, at its own expense, conduct a further  
35 examination, either written or oral, of any person whose name

1 appears on the register, and shall make written report of the  
2 examination and submit the report together with the names of  
3 those individuals certified by the director of revenue and  
4 finance to the conference board within fifteen days after the  
5 receipt of the register from the director of revenue and  
6 finance.

7 Sec. 94. Section 441.7, Code 2001, is amended to read as  
8 follows:

9 441.7 SPECIAL EXAMINATION.

10 If the conference board fails to appoint an assessor from  
11 the list of individuals on the register, the conference board  
12 shall request permission from the director of revenue and  
13 finance to hold a special examination in the particular city  
14 or county in which the vacancy has occurred. Permission may  
15 be granted by the director of revenue and finance after  
16 consideration of factors such as the availability of  
17 candidates in that particular city-or county. The director of  
18 revenue and finance shall conduct no more than one special  
19 examination for each vacancy in an assessing jurisdiction.  
20 The examination shall be conducted by the director of revenue  
21 and finance as provided in section 441.5, except as otherwise  
22 provided in this section. The examining board shall give  
23 notice of holding the examination for assessor by posting a  
24 written notice in a conspicuous place in the county courthouse  
25 ~~in-the-case-of-county-assessors-or-in-the-city-hall-in-the~~  
26 ~~case-of-city-assessors~~, stating that at a specified date, an  
27 examination for the position of assessor will be held at a  
28 specified place. Similar notice shall be given at the same  
29 time by one publication of the notice in three newspapers of  
30 general circulation ~~in-the-case-of-a-county-assessor~~, or in  
31 case there are not three such newspapers in a county, then in  
32 newspapers which are available, ~~or-in-one-newspaper-of-general~~  
33 ~~circulation-in-the-city-in-the-case-of-city-assessor~~. The  
34 conference board of the city-or county in which a special  
35 examination is held shall reimburse the department of revenue

1 and finance for all expenses incurred in the administration of  
2 the examination, to be paid for by the ~~respective-city-or~~  
3 county assessment expense fund. Following the administration  
4 of this special examination, the director of revenue and  
5 finance shall certify to the examining board a new list of  
6 candidates eligible to be appointed as assessor and the  
7 examining board and conference board shall proceed in  
8 accordance with the provisions of section 441.6.

9 Sec. 95. Section 441.8, unnumbered paragraph 10, Code  
10 2001, is amended to read as follows:

11 In the event of the removal, resignation, death, or removal  
12 from the county of the ~~said~~ assessor, the conference board  
13 shall proceed to fill the vacancy by appointing an assessor to  
14 serve the unexpired term in the manner provided in section  
15 441.6. Until the vacancy is filled, the chief deputy shall  
16 act as assessor, and in the event there be no deputy, ~~in-the~~  
17 ~~case-of-counties~~ the auditor shall act as assessor ~~and-in-the~~  
18 ~~case-of-cities-having-an-assessor-the-city-clerk-shall-act-as~~  
19 assessor.

20 Sec. 96. Section 441.10, unnumbered paragraphs 1 and 2,  
21 Code 2001, are amended to read as follows:

22 Immediately after the appointment of the assessor, and at  
23 other times as the conference board directs, one or more  
24 deputy assessors may be appointed by the assessor. Each  
25 appointment shall be made from either the list of eligible  
26 candidates provided by the director of revenue and finance,  
27 which shall contain only the names of those persons who  
28 achieve a score of seventy percent or greater on the  
29 examination administered by the director of revenue and  
30 finance, or the list of candidates eligible for appointment as  
31 ~~city-or~~ county assessor. Examinations for the position of  
32 deputy assessor shall be conducted in the same manner as  
33 examinations for the position of ~~city-or~~ county assessor.

34 Following the administration of the examination, the  
35 director of revenue and finance shall establish a register

1 containing the names, in alphabetical order, of all  
2 individuals who are eligible for appointment as a deputy  
3 assessor. The test scores of individuals on the register  
4 shall be given to a ~~city-or~~ county conference board upon  
5 request. All eligible individuals shall remain on the  
6 register for a period of two years following the date of  
7 certification granted by the director.

8 Sec. 97. Section 441.16, unnumbered paragraph 9, Code  
9 2001, is amended to read as follows:

10 The assessor shall not issue requisitions so as to increase  
11 the total expenditures budgeted for the operation of the  
12 assessor's office. However, for purposes of promoting  
13 operational efficiency, the assessor shall have authority to  
14 transfer funds budgeted for specific items for the operation  
15 of the assessor's office from one unexpended balance to  
16 another; such transfer shall not be made so as to increase the  
17 total amount budgeted for the operation of the office of  
18 assessor, and no funds shall be used to increase the salary of  
19 the assessor or the salaries of permanent deputy assessors.  
20 The assessor shall issue requisitions for the examining board  
21 and for the board of review on order of the chairperson of  
22 each board and for costs and expenses incident to assessment  
23 appeals, only on order ~~of-the-city-legal-department,-in-the~~  
24 ~~case-of-cities-and~~ of the county attorney ~~in-the-case-of~~  
25 counties.

26 Sec. 98. Section 441.19, unnumbered paragraph 1, Code  
27 2001, is amended to read as follows:

28 The assessor shall list every person in the assessor's  
29 county ~~or-city~~ as the case may be and assess all the property  
30 in the county ~~or-city~~, except property exempted or otherwise  
31 assessed. A person who refuses to assist in making out a list  
32 of the person's property, or of any property which the person  
33 is by law required to assist in listing, is guilty of a simple  
34 misdemeanor.

35 Sec. 99. Section 441.26, unnumbered paragraph 2, Code

1 2001, is amended to read as follows:

2 If you are not satisfied that the foregoing assessment is  
3 correct, you may file a protest against such assessment with  
4 the board of review on or after April 16, to and including May  
5 5, of the year of the assessment, such protest to be confined  
6 to the grounds specified in section 441.37.

7 Dated: ..... day of ..... (month), ..... (year)  
8 .....  
9 County/City Assessor

10 Sec. 100. Section 441.31, subsections 1 and 3, Code 2001,  
11 are amended to read as follows:

12 1. The chairperson of the conference board shall call a  
13 meeting by written notice to all of the members of the board  
14 for the purpose of appointing a board of review for all  
15 assessments made by the assessor. The board of review may  
16 consist of either three members or five members. As nearly as  
17 possible this board shall include one licensed real estate  
18 broker and one registered architect or person experienced in  
19 the building and construction field. ~~In-the-case-of-a-county,~~  
20 ~~at~~ At least one member of the board shall be a farmer. Not  
21 more than two members of the board of review shall be of the  
22 same profession or occupation and members of the board of  
23 review shall be residents of the assessor jurisdiction. The  
24 terms of the members of the board of review shall be for six  
25 years, beginning with January 1 of the year following their  
26 selection. In boards of review having three members the term  
27 of one member of the first board to be appointed shall be for  
28 two years, one member for four years and one member for six  
29 years. In the case of boards of review having five members,  
30 the term of one member of the first board to be appointed  
31 shall be for one year, one member for two years, one member  
32 for three years, one member for four years and one member for  
33 six years.

34 3. Notwithstanding the requirements of subsection 1, the  
35 conference board ~~or-a-city-council~~ which has appointed a board

1 of review may increase the membership of the board of review  
2 by an additional two members if it determines that as a result  
3 of the large number of protests filed or estimated to be filed  
4 the board of review will be unable to timely resolve the  
5 protests with the existing number of members. ~~If-the-board-of~~  
6 ~~review-has-ten-members,-not-more-than-four-additional-members~~  
7 ~~may-be-appointed-by-the-conference-board-~~ The additional  
8 emergency members shall be appointed for a term set by the  
9 conference board ~~or-the-city-council~~ but not for longer than  
10 two years. The conference board ~~or-the-city-council~~ may  
11 extend the terms of the emergency members if it makes a  
12 similar determination as required for the initial appointment.

13 Sec. 101. Section 441.31, subsection 2, Code 2001, is  
14 amended by striking the subsection.

15 Sec. 102. Section 441.41, Code 2001, is amended to read as  
16 follows:

17 441.41 LEGAL COUNSEL.

18 ~~In-the-case-of-cities-having-an-assessor,-the-city-legal~~  
19 ~~department-shall-represent-the-assessor-and-board-of-review-in~~  
20 ~~all-litigation-dealing-with-assessments.--In-the-case-of~~  
21 ~~counties,-the~~ The county attorney shall represent the assessor  
22 and board of review in all litigation dealing with  
23 assessments. Any taxing body interested in the taxes received  
24 from such assessments may be represented by an attorney and  
25 shall be required to appear by attorney upon written request  
26 of the assessor to the presiding officer of any such taxing  
27 body. The conference board may employ special counsel to  
28 assist the ~~city-legal-department-or~~ county attorney ~~as-the~~  
29 ~~case-may-be.~~

30 Sec. 103. Section 441.45, unnumbered paragraph 1, Code  
31 2001, is amended to read as follows:

32 The county assessor of each county ~~and-each-city-assessor~~  
33 shall, on or before July 1 of each year, make out and transmit  
34 to the department of revenue and finance an abstract of the  
35 real property in the assessor's county ~~or-city,-as-the-case~~

1 ~~may-be,~~ and file a copy of the abstract with the county  
2 auditor, in which the assessor shall set forth:

3 Sec. 104. Section 441.48, Code 2001, is amended to read as  
4 follows:

5 441.48 NOTICE OF ADJUSTMENT.

6 Before the director of revenue and finance shall adjust the  
7 valuation of any class of property any such percentage, the  
8 director shall serve ten days' notice by mail, on the county  
9 auditor of the county whose valuation is proposed to be  
10 adjusted and the director shall hold an adjourned meeting  
11 after such ten days' notice, at which time the county or  
12 ~~assessing-jurisdiction~~ may appear by its ~~city-council-or~~ board  
13 of supervisors, ~~city or county attorney, and other assessing~~  
14 ~~jurisdiction, city or county officials,~~ and make written or  
15 oral protest against such proposed adjustment, which protest  
16 shall consist simply of a statement of the error, or errors,  
17 complained of with such facts as may lead to their correction,  
18 and at such adjourned meeting final action may be taken in  
19 reference thereto.

20 Sec. 105. Section 441.49, unnumbered paragraph 6, Code  
21 2001, is amended to read as follows:

22 Not later than ten days after the date the final  
23 equalization order is issued, the ~~city-or~~ county officials of  
24 the affected county ~~or-assessing-jurisdiction~~ may appeal the  
25 final equalization order to the state board of tax review.  
26 The appeal shall not delay the implementation of the  
27 equalization orders.

28 Sec. 106. Section 441.52, Code 2001, is amended to read as  
29 follows:

30 441.52 FAILURE TO PERFORM DUTY.

31 If any assessor or member of any board of review shall  
32 knowingly fail or neglect to make or require the assessment of  
33 property for taxation to be of and for its taxable value as  
34 provided by law or to perform any of the duties required of  
35 the assessor or member by law, at the time and in the manner

1 specified, the assessor or member shall forfeit and pay the  
2 sum of five hundred dollars to be recovered in an action in  
3 the district court in the name of the county ~~or-in-the-name-of~~  
4 ~~the-city-as-the-case-may-be~~, and for its use, and the action  
5 against the assessor shall be against the assessor and the  
6 assessor's sureties.

7 Sec. 107. Section 441.54, Code 2001, is amended to read as  
8 follows:

9 441.54 CONSTRUCTION.

10 Whenever in the laws of this state, the words "assessor" or  
11 "assessors" appear, singly or in combination with other words,  
12 they shall be deemed to mean and refer to the county ~~or-city~~  
13 ~~assessor,--as-the-case-may-be~~.

14 Sec. 108. TRANSITION. The moneys and assets belonging to  
15 civil townships shall, on the effective date of this Act,  
16 become the moneys and assets of the county in which the  
17 township is located and the township clerks shall turn such  
18 moneys and assets over to the county treasurer to be disbursed  
19 by the county in the same manner and for the same purposes as  
20 required by law for the disposition of township funds.

21 Sec. 109. Chapters 357G and 360, Code 2001, are repealed.

22 Sec. 110. Sections 64.12, 331.385, 357C.8, 359.5 through  
23 359.13, 359.19, 359.21, 359.23, 359.24 through 359.27, 359.33  
24 through 359.36, 359.47, 359.49, 359.50, 359.52, and 422D.5,  
25 Code 2001, are repealed.

26 Sec. 111. Sections 39.22, 357E.9, and 359.8, Code  
27 Supplement 2001, are repealed.

28 EXPLANATION

29 This bill makes a variety of changes relating to counties,  
30 county agricultural extension districts, cities, community  
31 colleges, townships, and benefited districts.

32 The bill provides that county agricultural extension  
33 districts shall exclude areas of the county within the  
34 corporate limits of a city. The bill also updates Code  
35 provisions relating to the maximum property tax levies for

1 county agricultural extension districts.

2 The bill provides for a reallocation of the proceeds of a  
3 local sales and services tax for school infrastructure  
4 purposes imposed pursuant to Code chapter 422E. The bill  
5 provides that 25 percent of the proceeds of the tax shall be  
6 allocated to one or more community college merged areas  
7 located within a county, with the remaining 75 percent of the  
8 proceeds allocated as currently provided in Code chapter 422E  
9 to one or more school districts located within the county.

10 The bill provides that the allocation of proceeds to a  
11 community college shall offset the amount otherwise levied by  
12 vote pursuant to Code section 260C.22. The bill provides that  
13 the maximum rate of tax that may be levied pursuant to Code  
14 section 260C.22 shall correspond to a calculation whereby the  
15 amount of revenue needed from the levy during the next fiscal  
16 year shall be determined, but shall not exceed the existing  
17 levy maximum rate of 20.25 cents per \$1,000 of assessed value.  
18 The bill provides that from this amount, there shall be  
19 subtracted the amount of local sales and services tax proceeds  
20 estimated as being received by the community college pursuant  
21 to the 25 percent allocation during the next fiscal year. The  
22 bill provides that the rate of tax to be levied pursuant to  
23 Code section 260C.22 shall be equal to the difference.

24 The bill provides that in the case of a county which  
25 imposes a local sales and services tax for school  
26 infrastructure purposes on or after July 1, 2002, or renews an  
27 existing tax on or after that date, the 75 and 25 percent  
28 allocations in favor of a school district or districts and a  
29 merged area or areas, respectively, located within a county  
30 shall apply. The bill provides that in the case of a county  
31 which had already imposed a local sales and services tax for  
32 school infrastructure purposes prior to July 1, 2002, the  
33 amount subject to allocation pursuant to the 75 and 25 split  
34 shall be restricted to the amount of revenue estimated to be  
35 received for each fiscal year that the original tax remains in

1 effect above and beyond the amount generated for the fiscal  
2 year beginning July 1, 2001.

3 The bill eliminates the requirement that townships provide  
4 fire protection and emergency medical services and, in lieu  
5 thereof, requires counties to provide fire protection and  
6 emergency medical services. The levy currently authorized for  
7 townships for such services is transferred to counties.

8 The bill also eliminates the requirement that townships  
9 maintain certain cemeteries and parks and transfers that  
10 requirement to counties. The property tax levy authorized for  
11 townships to acquire and maintain parks and cemeteries is also  
12 transferred to the counties.

13 The bill provides that township trustees shall be appointed  
14 by the board of supervisors and shall oversee fence disputes,  
15 as they do under current law, and shall perform other duties  
16 assigned them by law or by the board of supervisors. The  
17 boundaries of townships are maintained for administrative  
18 purposes, including for use by a county as fire protection  
19 districts. The bill allows the board of supervisors to make  
20 the township trustees the board that oversees the acquisition  
21 and maintenance of cemeteries and parks in the unincorporated  
22 area of the county.

23 The bill amends Code provisions relating to use of city  
24 libraries by the residents of the unincorporated area of the  
25 county to eliminate townships from having the authority to  
26 contract. The result is that that authority will rest solely  
27 with the county board of supervisors.

28 The bill eliminates the office of township clerk and  
29 transfers the duties of the township clerk to the county  
30 auditor and county recorder.

31 The bill provides that the board of trustees of water  
32 districts and sanitary districts shall be appointed by the  
33 county board of supervisors. The bill provides that the  
34 property tax levy of a water district or a sanitary district  
35 shall be approved by the county board of supervisors.

1 The bill makes the county board of supervisors the  
2 governing body of street lighting districts and benefited  
3 recreational lake districts.

4 The bill provides that the board of supervisors or city  
5 council, as applicable, shall approve a property tax levy for  
6 a real estate improvement district.

7 The bill provides that no new benefited law enforcement  
8 district or benefited emergency medical services district may  
9 be established, or the boundaries of current districts  
10 enlarged, after June 30, 2002. Those districts in existence  
11 before June 30, 2002, shall continue until their dissolution  
12 as provided by law.

13 The bill amends the Code chapter on optional taxes for  
14 emergency medical services to eliminate the authority for a  
15 property tax levy.

16 The bill repeals the chapter of the Code authorizing city  
17 emergency medical services districts, but retains the property  
18 tax levy for such services under the city's supplemental levy  
19 authority.

20 The bill repeals the chapter of the Code authorizing  
21 construction of township halls and the corresponding property  
22 tax levy authority.

23 The bill eliminates the office of city assessor, which was  
24 optional for cities and only for cities with a population of  
25 10,000 or more. The bill makes a number of amendments to the  
26 Code to conform to the elimination of the office of city  
27 assessor.

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