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A Manual
for
County Auditors
of Iowa

Institute of Public Affairs
The University of Iowa
Iowa City, Iowa
1975

A MANUAL
FOR
COUNTY AUDITORS
OF IOWA

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FOREWORD

This manual summarizes the Iowa legislation relating to the duties of county auditors and includes some procedures and forms which are used by auditors in carrying out these duties. This particular volume does not contain explanation of auditors' duties relating to elections; these matters are the subject of a companion volume.

As a procedural handbook, it will serve both current and newly-elected county auditors as a reference to the laws governing their actions, a procedural guide, and a source of information. The manual is in loose-leaf form, in order to allow for periodic updating.

The preparation of this manual was chiefly the work of Marty Roesenstein, Research Assistant in the Institute of Public Affairs, The University of Iowa, under the general supervision of Harry Smith, Chief of Research in the Institute.

Special mention needs to be made to recognize the work of several county auditors who reviewed and commented on various chapters of the manual. These include: Roberta Burkhead, Dallas County; Beverly Anderson, Cherokee County; Mary Kesler, Hamilton County; and Ethel West, Wright County. Dorothy Elliot, Auditor of Story County, was the principal force for the idea of this manual. Her inspiration and help in its planning and development are gratefully acknowledged.

Clayton L. Ringgenberg, Director
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The University of Iowa

Iowa City
June, 1975

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Chapter 1

THE OFFICE OF COUNTY AUDITOR

The purpose of this manual is to assist county auditors and their deputies in performing the duties of the office of county auditor. The manual describes the legal requirements and duties of the office of county auditor and explains how these requirements and duties are to be fulfilled.

Basics of the Office

The office of county auditor is a key location in county government. Most of the business of county government must pass through the auditor's office. As clerk to the board of supervisors the auditor accepts petitions, registers complaints, acts on business matters, and does a host of other duties in making county government function. In many counties, the administration of county business falls upon the auditor who acts under the supervision of the board of supervisors. Preparation of county payrolls, assistance in the issuance of county indebtedness, and management of the court house are examples of the business matters the auditor must perform. Another major duty the auditor performs is applying the general tax levies to individual parcels of property within the county. The auditor, as county election commissioner, supervises elections and voter registration. These are only a few of many duties the auditor performs. Because of these many duties the auditor's office serves as the "hub" of county government.

Election, Removal, Vacancy

County auditors in Iowa are elected every four years at a general election. (Sec. 39.17)¹ Any resignation within the four year term is made in writing to the board of supervisors. (Sec. 69.4(4)) A county auditor may be removed from office for any of the following reasons: (Sec. 66.1)

1. For willful or habitual neglect or refusal to perform the duties of the office.
2. For willful misconduct or maladministration in office.
3. For corruption.
4. For extortion.
5. Upon conviction of a felony.
6. For intoxication or upon conviction of being intoxicated.

¹All references are to the Code of Iowa, 1973 unless otherwise specified.

Before an auditor may be removed from office for any of these reasons, a petition for removal must be filed by the attorney general, five qualified electors, or the county attorney. The petition is filed with the district court in accordance with procedures specified in Chapter 66 of the Code of Iowa. The court will decide if the auditor is to be removed. (Secs. 66.3-.25)

When a vacancy occurs in the office of county auditor, the clerk of district court takes possession of the office room, the books, papers, and all other things pertaining to the office of county auditors. The clerk remains in possession until a successor to the office has qualified for office. (Sec. 69.3) A vacancy is filled by a temporary auditor appointed by the board of supervisors. (Sec. 69.8) The appointee holds office until the next general election, and until a successor is elected and qualified. (Sec. 69.11)

Qualifying for Office

County auditors, like all public officers whether elected or appointed, must qualify for the duties of their office. To "qualify" the officer must take an oath to support the U.S. Constitution and the Iowa Constitution, and to discharge faithfully the duties of the office. Also to qualify the officer must give bond, if required. A detailed description of the amount of bond, and how bonds are to be given is discussed in the Personnel Duties section of the manual. Unless otherwise specified by law, the officer must qualify before noon on the second secular day in January of the first year of the term for which the officer is elected or appointed. (Sec. 63.1) In case of a contested election, the successful party must qualify within 10 days after the decision is rendered. (Sec. 63.4) When a person is temporarily appointed or elected to fill a vacancy, or when an incumbent is required to hold over the office, the officer must qualify (or qualify anew) within 10 days from the time of his or her election or appointment. Qualifying is done in the same manner as for those originally elected. (Sec. 63.7-.9) If sickness, inclement weather, unavoidable absence, or casualty prevent the officer from qualifying, the officer is permitted an extra 10 days to qualify. (Sec. 63.3)

Compensation

The annual compensation of the county auditor is determined by the general assembly according to the size of the county's population and its taxable valuations.² The salary formula for calculating the auditor's annual salary may be obtained from Section 340.1 of the Code. In addition to this annual compensation, the auditor is entitled as of January 1, 1973 to receive an additional compensation of \$1,800. (Sec. 340.1 as amended by S.F. 441, Acts of the Iowa 65th General Assembly (1973)) The board of supervisors may also allow an additional compensation of \$500 to the auditor of a county where the district court is held in two places. (Sec. 340.2)

²See the personnel duties for a discussion of payroll procedures.

The county auditor is eligible for various insurance plans the county may have for its officers. These are discussed in the Personnel Duties section of this manual.

Deputies, Clerks, Assistants

The county auditor may, with the approval of the board of supervisors, appoint one or more deputies or assistants who are not currently holding a county office. The auditor is responsible for the acts of these appointees.

The board of supervisors determines the number of deputies, assistants, and clerks to be appointed by the auditor and approves each appointment. The number of appointees together with each appointment must be made by a resolution of the board, and entered into the board's minutes. (Sec. 341.1) When the appointment has been approved by the board of supervisors, the auditor must file a written certificate of the appointment in his or her office to be kept with the appointment certificates of the other county officers. (Sec. 341.2)

The county auditor may revoke the certificate of appointment of his or her deputy, clerk, or assistant by filing a statement of the revocation in the proper records of the auditor's office. (Sec. 341.3)

Duties of the deputy county auditor, clerk, and assistant are assigned by the county auditor. During the absence or disability of the county auditor, the deputy auditors are to perform the duties of the auditor. (Sec. 341.6) First and second deputy county auditors are paid no more than 80 percent of the county auditor's salary. In a county with more than two deputy auditors, the third and any additional deputies receive compensation not greater than 75 percent of the auditor's salary. Salaries of clerks and extra help are determined by the board of supervisors. (Sec. 340.4)

The county auditor may appoint temporary assistants when needed because of the unevenness of the work of the auditor's office. The auditor files a claim for these assistants' services with the board of supervisors at its next regular meeting. The board must make a reasonable allowance for these services. (Sec. 341.8)

Office Space and Supplies

The board of supervisors must furnish the auditor with an office located in the county seat. (Sec. 332.9) The board of supervisors also furnishes the auditor with office supplies necessary and proper to enable the auditor to carry out the duties of the office. (Sec. 332.10)

The various state offices or agencies may also furnish the auditor with Iowa Official Forms to be used in making reports or conducting other business. In some instances, the state office or agency will specify the format for the Official Forms and require the auditor to have a private office supply company print these forms.

Auditor to Fill Vacancies

When a vacancy occurs in the office of clerk of district court or

county treasurer, the county auditor is to take possession of the particular office, and its books, papers, and all things pertaining to the office. Possession is to be held until the successor to the office qualifies. (Sec. 69.3) In case of a vacancy occurring in the office of county recorder, the county auditor is to discharge the duties of the recorder's office until the vacancy is filled by an appointment by the board of supervisors. (Sec. 335.1)

In instances where a county officer is suspended while a court hearing is being arranged to determine if the officer is to be removed from office, the board of supervisors must appoint a person to fill the vacancy. The orders of suspensions and temporary appointments of county and township officers are certified to the county auditor. The auditor enters these orders of suspension and temporary appointments into the election book. (Sec. 66.19)

Designation of Newspapers

The county auditor may designate the newspapers in which the notices pertaining to the office of county auditor may be published. The clerk of district court, sheriff, treasurer, and recorder may also designate the newspapers for publication of their notices. However, the newspaper must be published at least once a week, be of general circulation, and be published regularly and mailed through the post office for more than two years. (Sec. 618.5) The newspaper must also have a bona fide paid circulation that is recognized and designated by the postal laws of the United States as being acceptable for publication of notices. (Sec. 618.3) The board of supervisors must designate the newspapers in which all other county notices and proceedings (i.e., those that do not require publication in official newspapers) are to be published.

Combining County Offices

The duties of the county auditor may be combined with one or more of the following county officers: sheriff, treasurer, recorder, clerk of the district court, medical examiner, overseer of the poor, county home steward, soldiers relief commission, director of social welfare, county assessor, or county weed commissioner.³ (Sec. 332.17) Before this may occur, an election must be held to vote on the proposal. Sections 332.17 to 332.22 of the Code specify how this is to be done.

Destruction and Photocopy of Documents

The board of supervisors may order the county auditor to destroy all duplicate tax receipts, poll tax receipts, and hunting license applications which have been on file in the county auditor's office or treasurer's office for more than five years. The board may also order the auditor to destroy all assessors' books, assessment rolls, tax lists, county vouchers, and cancelled county warrants which have been on file in the auditor's office for more than 10 years. (Sec. 332.15)

³All of the material in this manual assumes that the office of county auditor has not been combined with any other county office.

Furthermore, the county auditor may at his or her discretion make photographic, photostatic, microfilm, microcard, or other accurately reproduced copies of records, reports, and other papers either filed or recorded in the auditor's office. When the copies have been properly filed and indexed, the auditor may, on approval of a district court judge, destroy the original records, reports, or other papers if they are more than 10 years old. These records may also be placed in the possession of a museum or historical society willing to accept them. (Sec. 343.13)

It is suggested that when the auditor secures the approval of the board of supervisors or the district court judge to destroy any records, that permission also be obtained to destroy the documents by some method of recycling, if practical.

The county auditor must maintain original warrants for the disbursement of funds for at least two years. (Sec. 334.7)

Clerk to Board of Supervisors

The county auditor acts as the clerk to the board of supervisors. Many of the auditor's duties as clerk to the board are specified in the Code and will be discussed in the following section of this manual. However, many of the duties and services the auditor performs for the board of supervisors are not specified by statute. What is required of the auditor in these situations will be determined by the working relationship between the county auditor and the board of supervisors. In each county, the auditor's duty will vary depending upon this relationship. The amount of supervision the auditor exercises over the payment of county claims or over county office's and department's unexpended funds are only two of the many situations where the working relationship with the board will determine the amount of supervision the auditor is to exercise.

Auditor to Keep Record Books

The county auditor must record all of the proceedings of the board of supervisors in the following record books which are required to be kept by the board of supervisors.

1. Minute Book - All orders and decisions made by the board of supervisors, except those decisions relating to highways and drainage districts are recorded in this book. With the minute book, there is to be an alphabetical index of the boards' proceedings. A record of allowed claims at each session of the board of supervisors must be entered in the minute book by reference to the claim's number as entered in the claim register.

2. Highway Record - All proceedings and adjudications relating to the establishment, change, or discontinuance of highways are entered in this book.

3. Bridge Book - A record of the bridges must be kept in numerical order in each congressional township commencing in section one, and then numbering each bridge. The location in fractional parts of sections, the kind of material used for substructure and superstructure, the length and cost of the bridge, and dates of bridge repairs are entered in this book.

A record of the repairs and charges to a bridge is also entered in the book. Warrants drawn in payment for the erection or repair of bridges must indicate the bridge number as shown by the bridge book.

4. Warrant Book. - Each warrant drawn on the county treasury is assigned a number. When the warrant is issued, it must be entered in the warrant book in the order of its issuance showing the number, date, amount, and the name of the drawer.⁴

5. Claim Register - All claims filled for allowance of money from the county treasury must be entered in the register. (Secs. 331.19 and .20)

In addition to keeping these records the county auditor must make full entries of all of the board of supervisor's resolutions and decisions on all questions concerning the raising of money and the payment of money from the county treasury. (Sec. 333.1(2)) If requested by any member of the board of supervisors who is present at a meeting, the auditor must record the vote of each supervisor on any question submitted to the board. (Sec. 333.1(3))

Board Meetings

Whenever the board of supervisors is to hold a meeting, the auditor should see to it that the meeting place is ready and that the documents needed by the board of supervisors are in the proper shape. At the meeting, the auditor presents the board's business that has been filed with the auditor. Claims will be presented for approval, petitions will be submitted, and all other county business will be placed before the board. The auditor may have to make suggestions to the board concerning these matters.⁵ The board may also require the auditor to make reports to it, under oath, on any subject connected with the duties of the auditor's office. (Sec. 332.3(8)) After the meeting, the auditor will have to perform the necessary follow-up details, such as issuing warrants, publishing notice, and forwarding reports to state agencies or local governments. The auditor may also have to prepare any correspondence requested by the board.

The board of supervisors is required to hold five regular meetings each year, on the second business day in January, on the first Monday in April, and on the second Monday in June, September, and November. In addition, special meetings provided by law must be called. (Sec. 331.15) The board of supervisors may, at any of its meetings, adjourn until some future time that occurs before the next required meeting of the board. (Op. Atty. Gen., 1938, p. 134; and Beatle v. Roberts, 156 Iowa 575 (1912), 137 N.W. 1006, Ann. Cas. B, 770 (1915)) All meetings of the board of supervisors must be held at the courthouse in the county seat (Op. Atty. Gen., 1938, p. 134), but committee meetings are not subject to this requirement. (State v. Naumann, 213 Iowa 418, 239 N.W. 93 (1931))

⁴See Disbursing County Funds for a detailed description of the warrant book and claim register.

⁵Benjamin F. Shambaugh, County Government and Administration (Iowa City: State Historical Society of Iowa 1925) p. 85.

In the event a quorum of the board of supervisors fails to appear on a day set for a regular or an adjourned meeting, the county auditor must adjourn the meeting from day to day until a quorum is present. (Sec. 331.15) The Code defines a quorum as "a majority of the board of supervisors." When only two members of the board are present at a meeting and they disagree on a question, the question must be continued until there is a full board. (Sec. 331.14)

In addition to the regular and special meetings of the board of supervisors that are required by law, special board sessions may be held only when requested by the chairman or a majority of the board. The request is to be in writing addressed to the county auditor. The request must fix the date of the meeting and must specify the reason for the meeting. (Sec. 331.16)

The auditor must immediately give notice in writing or by telephone to each of the supervisors personally. Notice may also be given by leaving the notice at the member's residence, at least six days before the meeting date. The notice must state the time and place where the meeting is to be held and the reasons for the meeting as stated in the written request. No business can be transacted at the special session, except for the business stated in the notice and request. (Sec. 331.17)

Publication of Board Proceedings

The proceedings of each regular, adjourned, or special meetings of the board of supervisors and the schedule of bills allowed by the board must be published immediately after each meeting of the board. It is the duty of the county auditor to have the proceedings and schedule of bills allowed published. The auditor must furnish a copy of the board's proceedings to the official county newspapers within one week following the adjournment of the board. The publication of the schedule of bills allowed must show the name of each individual to whom the allowance is made, what the bill was for, and the amount allowed by the board. However, the names of persons receiving relief from the county poor fund must not be published. (Sec. 349.18 as amended by H.F. 789, Sec. 28, Acts of the Iowa 65th General Assembly (1973)) The names of persons granted relief from the veterans affairs fund must not be published. (Sec. 250.12)

The following information is not required to be published with the board of supervisors' proceedings: the canvass of the various elections, as provided by law; witness fees of witnesses before the grand jury, and in the district court in criminal cases; and the county school superintendent's report. (Sec. 349.16(1)) Assessments of utility property in the county must be published, but it would not be necessary to publish the matter in full. (Op. Atty. Gen., 1911-1912, p. 777) The attorney general has ruled that tables showing the length and assessed value of railroads, telephone, telegraph, and express lines should be furnished to official newspapers for publication. (Op. Atty. Gen., 1910, p. 233) Homestead tax exemptions, witness fees, jury fees, and election canvasses may also be listed in summary or abstracted form. (See Iowa Code Annotated section 349.16) When the county board of supervisors is acting as the governing board for a drainage district, its members are not acting in the capacity of county supervisors; thus the governing board need not publish its proceedings. (Op. Atty. Gen., 1942, p. 86)

The county treasurer's semiannual financial report must be published. The published report must include a schedule of the receipts and expenditures of the county and the current cash balance in each fund in the treasurer's office. The total of warrants outstanding against each of the funds as shown by the county auditor's warrant register must be included in this published report. (Sec. 349.16(2))

A synopsis of the expenditures of township trustees for road purposes must also be published. (Sec. 349.16(4))

The financial statement of the receipts of the county home must be published by the board of supervisors during the month of January.⁶ The report must meet the requirements of section 253.3 of the Code.

The cost of publishing official proceedings must not exceed three-fifths of the legal fee that is provided for by statute for the publication of legal notices. (Sec. 349.17) Currently, the maximum legal fee as set by statute is 20 cents for one insertion, 13½ cents for each subsequent insertion, for each line of eight-point type two inches in length, or the equivalent thereof. (Sec. 618.11) However, no official publication may be printed in less than five-point type. (Sec. 349.17)

Selecting the Official Newspaper

Yearly, at the January session of the board of supervisors, the newspapers in which the official proceedings of the board are to be published for the ensuing year must be selected. The county auditor must assist the board in selecting these newspapers.

The selection is to be made from the newspapers published within the county that have the largest number of bona fide yearly county subscriptions. A publisher's bona fide yearly subscribers are those subscribers whose papers he has delivered, or has had delivered for him, by mail or otherwise, upon an order of the subscriber. Also, bona fide subscribers are those subscribers whose papers are delivered by carrier regularly, or purchased from the publisher for resale and delivery by independent carriers. Subscribers must have maintained their subscription for at least six consecutive months prior to filing of the publisher's application. (Sec. 349.7)

The number of official newspapers necessary for publishing official proceedings of the county depends upon the population size of the county:

1. In counties having less than 15,000 people, two newspapers are required, or if only one newspaper is published within the county, it is sufficient.
2. In counties having less than 50,000 people but divided into two divisions for district court purposes, two newspapers are required for each subdivision.

⁶This date is expected to be changed because of the switch from calendar fiscal year to the states' fiscal year.

3. In counties having more than 50,000 people, three newspapers are required for each district court subdivision (not more than two newspapers are to be published in the same city or town).

4. In all other counties three newspapers are required (not more than two are to be published in the same city). (Sec. 349.3)

Publishers wishing to have their newspapers selected as an official newspaper must make a written application to the board of supervisors prior to selection time. If the board receives more applications than there are newspapers to be selected, the board conducts a contest to determine which papers are to be selected. (Sec. 349.4)

In cases of a contest, each contestant must deposit with the county auditor a sealed envelope containing a verified statement from the contestant showing the names of the paper's bona fide yearly subscribers living within the county, the place where each subscriber receives the newspaper, and the manner of delivery. The auditor opens the sealed envelopes at the board of supervisors meeting. The publisher may also submit other evidence of circulation. The board makes its decision according to the newspaper with the largest number of yearly subscribers. (Sec. 349.6)

Any applicant may, within 20 days after the board has selected the official newspaper, appeal the board's decision to the district court. The applicant does this by filing a bond for court costs with the county auditor. The auditor will determine the sum of the bond and will approve the sureties. The applicant must also serve a notice of the appeal upon each applicant whose selection he desires to contest and the county auditor. (Sec. 349.11) The auditor immediately files with the clerk of district court a transcript of all the proceedings before the board, together with all the papers filed in connection with the contest and appeal. (Secs. 349.11 and .12) No compensation is to be paid to a publisher until the contest is finally determined. (Sec. 349.14)

Sources of Assistance

Newly elected county auditors, as well as auditors with much experience, encounter many problems while carrying out their duties. This section of the manual describes where a county auditor can go for help in solving problems.

With the term of office of the county auditor being staggered from the term of offices of the county treasurer and recorder, the auditor may turn to these experienced officers for technical assistance. Also the auditor's own deputies may be able to offer assistance based upon their past experiences. Deputies may also have acquired special insights to county problems occurring in their assigned work duties.

The county attorney must give his or her opinion in writing to the county auditor when the auditor so requests an opinion upon matters the county may have an interest in. (Sec. 336.2(7))

A major source of assistance to a county auditor is advice and help from other county auditors. These auditors have faced and are confronted with many of the same problems a newly elected auditor encounters. Also,

many auditors may have discovered an efficient method of conducting county business which they may share with other auditors.

The Iowa State Association of Counties (ISAC) offers varied service programs to counties and their officers. Some of these services are:

1. Bulletins on urgent matters.
2. Research on individual requests for information.
3. Legislative assistance.
4. Developing model programs.
5. Expansion of manuals for county officers.
6. Establishment of select committees to study ways of improving government.
7. Aid in processing applications for federal or state funds (if desired), and acquiring surplus federal equipment.
8. Association-wide group insurance programs to reduce premiums to officers and counties.
9. Assistance in recruitment of technical personnel.
10. Association sponsored health care plans.
11. Association sponsored life insurance program.

In addition, ISAC publishes The County Magazine which contains up-to-date information on matters concerning county government.

The Auditors Association as an ISAC affiliate holds an annual meeting and conducts various training programs. ISAC and Auditors Association are divided up into six districts. These districts also hold meetings, conduct various training programs, and provide other assistance.

The Institute of Public Affairs at The University of Iowa offers a variety of information through training courses, pamphlets, and conferences. Personnel training and development courses are also available. Similar services are provided by the Iowa State University Extension Division's Office of Local Government Program located in Ames.

The State Office for Planning and Programming Division of Municipal Affairs offers personnel assistance in affirmative action programs, uniform employee classification, collective bargaining, and other areas of county government.

Other major sources of assistance are the various state agencies and offices that are responsible for administering county programs. Some of the ones the auditor has the most frequent contact with include the Division of County Audits of the State Auditor's Office, the Division of Local Budget Review and Appeal Board of the State Comptroller's Office,

the Department of Social Services, and the Attorney General's Office. When the county auditor encounters any problems involving any of these state agencies, the agency should be contacted to determine the correct solution to the problem.

New Laws

It is extremely important that the county auditors keep themselves informed of changes in the law. Volumes I and II of the Code of Iowa usually do not include the laws that were passed by the most recent session of the Iowa General Assembly. Therefore, auditors must always check the supplements to the Code and the Iowa Code Annotated to be sure that no laws were passed subsequent to the publishing of Volumes I and II. County auditors must also keep themselves informed of recent attorney general opinions and supreme court rulings.

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Chapter 2

BUDGETING *

The county auditor compiles the annual county budget, receives certified budgets from the taxing districts within the county, and forwards various information to the State Appeal Board.

Chapter 24 of the Code, Local Budget Law, describes the method by which local budgets are to be estimated, certified, and levied. The law creates two taxing boards: (1) a certifying board consisting of the officers of a county, city, school district, area vocational and community colleges, or any other public body that has the power to certify taxes, and (2) a levying board consisting of the board of supervisors or any other governmental unit that has the power to levy a tax. (Sec. 24.1 and Op. Atty. Gen., Sept. 7, 1966.) When preparing the annual county budget, the board of supervisors serves as a certifying and a levying board. For the other units of government within the county that can only certify taxes, the board of supervisors acts as a levying board. The assessment conference board, the county agriculture extension district, the board of trustees of a county hospital, cities, schools, and area vocational schools or colleges, are all political units that certify taxes to the board of supervisors for levying. County conservation boards are not certifying boards and need not hold hearing pursuant to local budget law. (Op. Atty. Gen., June 28, 1962.)

State Appeal Board and Budget Forms

The State Appeal Board, composed of the state auditor, the state comptroller, and the state treasurer, is responsible for administering Ch. 24, Local Budget Law. To carry out its responsibilities the board exercises general supervision over the local certifying and levying boards. If any problems or questions should arise concerning budgeting law or procedure the board should be consulted. Contact with the board is made through the state comptroller who is the secretary to the board. The board prescribes all of the rules, instructions, forms, and schedules necessary for carrying out the budget law. (Secs. 24.23 and .26)

While the board prescribes the format for the budget forms and schedules, it is the county auditor who assumes the responsibility for purchasing these forms from private office suppliers and then disbursing them to all of the certifying and levying boards in the county. These expenses must be paid out of the general fund of each respective taxing district. (Sec. 24.16) The county should bill each district for the cost of the budget forms. The cost of the county's forms is paid out of the county general fund.

*NOTE: Throughout this chapter, numerous state budget forms are mentioned by number/e.g. Iowa Official Form No. 634. At the time of printing this manual these forms were being revised, so it was not possible to include them. Auditors should contact Mr. Howard Snook, State Comptroller's office for information on the appropriate budget forms.

County Departmental Budget Estimates

Distribution Budget Work Sheets

The formal preparation of the county budget starts when the county auditor distributes the budget work sheet, (Iowa Official Form No.701), to the county offices and departments. Prior to distributing these sheets the auditor completes all of the columns except for the proposed expenditure column. These sheets should be distributed as soon as possible so that the county departments and offices may enter their budget estimate prior to the January 1 filing date. (Sec. 24.5)

Estimates Submitted

On or before January 1 each officer or board having charge of any county office or department must prepare and submit its budget estimate (the completed budget work sheet) to the county auditor. The estimate must contain the following information: (1) an estimate of the actual expenditures of the office or department for the current fiscal year, (2) a statement of the requested expenditures to be budgeted for the office in the next fiscal year, (3) an estimate of the revenue the office will collect for the county in the current fiscal year (property taxes are not to be included), and (4) a similar estimate of revenues that will be collected in the next fiscal year. These estimates and statements must be itemized in the same manner as the various expenditures and revenues are itemized in the records kept by the county auditor. (Sec. 24.25(1))

Compilation of Departmental Estimates

The auditor has 20 days (on or before January 20) to compile the office and departmental estimates and submit them to the board of supervisors. The compilation is to be in as much detail as the department and office estimates and must include the itemized expenditures and revenues for the two years preceding the current fiscal year. An estimate of the cash balances of each county fund at the end of the current year must also be included. (Sec. 24.25(2) as amended by H.F. 1028, Acts, 65th Iowa General Assembly, 2nd Sess. (1974))

Powers of the Board of Supervisors

The board of supervisors has the authority to consult with any county office or board concerning the budget estimate and request and may adjust any budget estimate or request as it sees fit, prior to the publishing of the county estimate. (Sec. 24.25(3)) The board of supervisors reviews the departmental estimates at its budget work sessions. Depending upon the preference of the board of supervisors, it will either hold these work sessions prior to January 10 when the county estimate is due or after January 10 when the estimate has been compiled by the auditor.

When the board has reached its final decision on what the county's budget estimate will be, the county auditor must fill in and complete Iowa Official Form No. 634 - "County Budget Estimate" and supporting schedules; 634-A "Supplemental Detail" and 634-B "General Fund Breakdown."

Certification of County and Other Taxing
Districts' Budget Estimates

The rest of this Chapter is applicable to the budgeting requirements of both the county and the other local certifying districts.

Budget Estimate Requirements

The amount of money to be raised in the budget estimate by property taxation in the next fiscal year is the difference between the receipt estimates from all sources other than taxation, less the estimated expenditures for all purposes including the emergency funds. (Sec. 24.8)

The budget estimate must show the number of dollars of taxation raised for each 1,000 dollars of assessed valuations. Also the budget estimate is required to be fully itemized and classied for each particular class of proposed expenditure. The State Appeal Board will provide more precise instructions on how the information is to be classified and listed. (Sec. 24.5)

Finally, no taxing district may certify or levy any property tax until the following estimates have been made, filed, and considered: (1) each fund's estimated income from sources other than taxation, (2) the estimated amount of money to be raised by taxation for each fund, (3) each fund's estimated expenditures for the next fiscal year, and (4) a comparision of the amount to be expended in the preceding two years for like purposes. (Sec. 24.3)

Cash Reserve

The State Appeal Board has included in the budget estimate and its supporting schedule a column for "estimated cash reserve."¹ This column is provided to help the county overcome its cash flow problems where taxes are levied in the beginning of a fiscal year but not collected until a later date. It is a good budget practice to have the board of supervisors meet with the county auditor, treasurer, and other appropriate county officers, to jointly decide upon the amount necessary for a cash reserve for each of the county funds. By setting aside the proper amount for the county's budget estimate will show the actual expenditure needs of the county for the coming fiscal year. This will allow the column for estimated balance and other receipts to reflect a more realiststic value. However, when a cash reserve is set aside, it may not be expended because the amount is not a budgeted expenditure.

Filing Estimates and Publishing Notice

At least 20 days before the levying board is required by law to levy the taxes, each taxing district must file its budget estimate with its respective secretary or clerk. For the county budget estimate the board of supervisors must file this estimate with the auditor by February 15. (Sec. 24.9) This estimate is on Iowa Official Form No. 634 which the auditor and the board of supervisors have already completed.

¹Iowa Official Forms No. 634 County Budget and 634-A Supplemental Detail.

The certifying board fixes a date for holding the budget hearing. The auditor or the local clerk has the budget estimate published along with any annual levies previously authorized for the payment of bonds. Included with the publication will be a notice of the time and place of the budget hearing. The hearing notice must be published at least 10, but not less than 20, days before the hearing is to be held. (Sec. 24.9) In order that the budget estimate be published 10 days prior to the budget hearing, the auditor must file the estimate with the newspaper prior to the newspaper's advertisement publishing deadline.

The county budget estimate must be published in the official county papers. (See Clerk to Board of Supervisors.) For the other certifying boards, publication of the notice must be in a newspaper within the district, or, if no newspaper exists within the district, publication must be in a newspaper of general circulation. When there is less than 200 people in the district, the estimates may be posted in three public places in lieu of publication. (Sec. 24.9)

Verified proof of the publication of budget hearing notices must be filed with the county auditor and preserved by him or her. No levy is valid unless or until such notice is both published and filed. (Sec. 24.10)

The costs of publishing the notice for the budget hearing and the actual and necessary expenses of preparing the budget are to be paid out of each taxing body's general fund. (Sec. 24.16)

Budget Hearing

The certifying board meets at the time and place specified in the notice and conducts the hearing. At the hearing any person who would be subject to the tax levy must be heard. At the conclusion of the hearing the certifying board renders its decision which is entered on the board's records in the manner and form prescribed by the State Appeal Board. The decision of the certifying board is then certified to the levying board which enters the necessary tax levies on the current assessments and tax roles. (Sec. 24.12) The board of supervisors at its March session levies the taxes upon the assessed value of the taxable property in the county for the ordinary county revenue and the election expense fund. (Sec. 444.9) The board of supervisors also levies the optional county taxes and the other taxes which it is required to levy at this time.

Effects of Adoption

It is a general rule that no greater tax than the tax entered upon record may be levied or collected in the fiscal year and no greater tax expenditure may be made for any specific purpose than the amount budgeted (for exceptions see Tuck Law). However, taxes that are approved by a vote of the people may be levied in excess of the published budget amount, but those taxes may not exceed the limitation imposed by law. (Secs. 24.14-.15)

Emergency Levy

Taxing districts may include in the budget an estimate for an

emergency fund. The fund is not to exceed one mill and must be approved by the State Appeal board prior to levying. (Sec. 24.6 as amended by S.F. 1272, Acts, 65th Iowa General Assembly, 2nd Sess. (1974))

Entering Bond Levies For Collection

Before counties, cities, or school districts may issue general obligation bonds, the governing authority of these political subdivisions must, by resolution, provide for the assessment of an annual levy upon all the taxable property in the public corporation sufficient to pay the interest and principal of such bonds within a period not to exceed 20 years. A certified copy of this resolution must be filed with the county auditor or auditors if the public corporation encompasses more than one county. (Sec. 76.2)

The filing of this resolution makes it a duty of the county auditor to annually enter this levy for collection until funds are realized to pay the bonds in full. (Sec. 76.2) After receiving the political subdivision's certified budget estimate, the county auditor must check to make sure that the levy for each issue of general obligation bonds matches the political subdivision's budget asking. If the budget askings do not match each bond levy, the auditor returns the budget to the political subdivision for correction. If there are no errors, the auditor enters the annual levy.

If the bond resolution is filed prior to April 1, the annual levy begins with the tax levy of the year of filing. If the resolution is filed after April 1, the levy begins with the levy of the fiscal year succeeding the filing of the resolution. (Sec. 76.2 as amended by S.F. 1120, Acts, 65th Iowa General Assembly, 2nd Sess. (1974))

For the sole purpose of computing the amount of bonds that may be issued under the tax limitations imposed by law, all interest on the bonds in excess of that accruing in the first 12 months may be excluded for the first annual levy of taxes. This is done so that the need for including more than one year's interest in the first annual levy of taxes to pay the bonds and interest do not operate to further restrict the amount of bonds which may be issued. When certifying the annual levies to the county auditor the first annual levy of taxes must be sufficient to pay the principal and interest of the bonds becoming due prior to the next succeeding annual levy. The auditor must enter for collection the full amount of the first annual levy. (Sec. 76.3)

Processing Certified Budgets

The chairman of the certifying board or levying board, as the case may be, must certify in duplicate his or her unit of government's budget to the county auditor not later than March 2.² (Sec. 24.17 as amended by H.F. 1028, Acts, 65th Iowa General Assembly, 2nd Sess. (1974)) The auditor should review the budget estimate to make sure that it complies

²The budgets of local school districts, however, must be certified not later than February 15.

with all the legal requirements (see above), and that the mathematical computations are correct. If any errors are discovered the auditor should return the budget estimate to the local certifying or levying board for correction. If no errors are found the auditor places the valuations on the budget certificate and computes the millage rate*.

The auditor then files one copy of the certified or levied budget in his office and must certify the other copy to the State Appeal Board. (Sec. 24.17) Before forwarding copies of the local budget to the State Appeal Board, the auditor must prepare a summary of each budget showing the condition of the various funds for the fiscal year, including the adopted budget. This summary is to be printed as part of the county auditor's annual financial report. (See Annual Financial Report.) One copy of the funds summaries must be certified to the State Appeal Board on Iowa Official Form No. 666. (Sec. 24.18)

If the State Appeal Board finds any errors or violations of the law in the certified budgets it will return them to the county auditor for correction before the taxes are entered on the tax lists.

County Budget Appropriations

As part of the budgeting function, the board of supervisors must appropriate the county's budget to the different county offices and departments and designate from which funds they are to be derived. The county auditor must record these appropriations and keep records of the expenditures of the county officers and departments. These records will provide the information for the quarterly unexpended balance reports that the auditor is required to make. (See Quarterly Unexpended Balance Reports and Sec. 344.7.) The auditor should supervise these appropriations to make sure that the county offices and departments do not over-expend their appropriations. Furthermore, it is unlawful for any county official, whose office expenditures come under the provision of Chapter 344 - County Budget, to authorize the expenditure of a sum for his/her department larger than the amount appropriated by the board of supervisors. (Sec. 344.10) Also the total amount appropriated from any fund may not exceed the anticipated receipts of that fund. (Sec. 344.4)

Proposed Expenditure Estimate Required

Prior to the close of the fiscal year (on or before June 30) the county auditor and each elective or appointive officer of the county having charge of any county office must prepare and submit to the board of supervisors a detailed estimate of the proposed expenditures of the office or department for the following fiscal year. The expenditures are to be itemized in the same manner as the department's or office's expenditures are itemized on the auditor's records. If any of the estimated expenditures show an increase over those for the current year, the officer must submit a written statement of the reason for the increase. (Sec. 344.1)

Appropriations Resolution

On or before July 31, the board of supervisors appropriates, by resolution, such amounts as are deemed necessary for each of the different

*However, all school millage rates are computed by the state auditor's office.

county offices and departments for the ensuing fiscal year. The board must specify from which of the county funds the appropriations are to be derived. (Sec. 344.2 as amended by H.F. 1028, 65th Iowa General Assembly, 2nd Sess. (1974)) The resolution of appropriations must list, in three separate columns and opposite each separate appropriation item the itemized expenditure of each county office or department for each of the two preceding years. (Sec. 344.4) The resolution must also contain an itemized statement of the anticipated receipts to each county fund for the current fiscal year, together with a statement of any balance carried over in any of the county funds from the preceding year. Finally, the resolution must contain in two columns and opposite each item of anticipated receipts, the actual receipts collected during each of the two preceding years. (Sec. 344.5)

Contingent Fund

The board of supervisors may appropriate to a contingent account for one or each of the county funds, a sum which may be spent for purposes which could not be anticipated at the beginning of the fiscal year. The contingent appropriation together with the other appropriations must not exceed the anticipated revenues. (Sec. 344.3)

Supplemental Appropriation

If it has been determined during the course of the fiscal year that the actual receipts of any county fund will be larger than anticipated in the original resolution of appropriation, the board of supervisors may make a supplementary resolution appropriating the excess sums to any county office or offices supported by the fund. No supplementary appropriation can be made unless it is shown that the county office or offices has a specific need for the fund. The supplementary appropriation must clearly state the amount collected into the augmented county fund in excess of the amount estimated in the general resolution of appropriation. (Sec. 344.6)

Appropriation Transfers; Intra-Office

In the event that any office has exceeded, or may find it necessary to exceed, the amount of its appropriations in a particular account the board of supervisors may, by resolution, authorize appropriations on transfer. The transfer may only transfer any portion of one or more accounts' unexpended balances to any other appropriation account of that office. (Sec. 344.8)

Appropriation Transfers; Inter-Office

In the event it is found necessary for an office or department to spend an amount in excess of its original appropriations, the board of supervisors, by resolution, may authorize a transfer of a portion of the appropriation balance of one office or department, or contingent account of another office or department. However, the funds transferred must be derived from the same tax fund and the transfer may not violate existing statute. (Sec. 344.9)

Altering the Budget

Amendments

Budget estimates that have been adopted and certified may be amended and increased as the need arises. The amendments to the budget estimate are filed and published in the same manner as the original budget estimate. (Sec. 24.9) The two situations which require budget amendments are: (1) to expend unappropriated cash balances that were not included in the budget estimate and (2) to expend unappropriated cash that became available during the budget's fiscal year from sources other than taxation which were not included in the budget estimate.

Appeals

Protests to the proposed budget must be filed with the county auditor not later than the first Tuesday in April. The number of people necessary to appeal the budget must equal at least one-fourth of one percent of total persons in the affected taxing district who voted for the office of governor at the last general election (in no event less than 10 persons). At least three of these persons must have filed a joint written objection at or before the budget hearing. The appeal must state the objections to the budget, expenditure, or tax levy and the grounds for the objection.

Upon the filing of the protest, the county auditor must immediately prepare a true and complete copy of the protest together with the budget, proposed tax levy, or expenditure of the affected taxing district and send the information to the State Appeal Board. A copy of the protest must also be sent to the appropriate certifying or levying board. (Sec. 24.27 as amended by H.F. 1028, Acts, 65th Iowa General Assembly, 2nd Sess. (1974))

The State Appeal Board then holds a hearing in accordance with the rules and procedures specified by them and the Code of Iowa. The board has the power and authority to approve, disapprove, or reduce the expenditures or tax levies that have been appealed, but they may not increase the affected budget expenditure, tax levy, or assessment. (Secs. 24.28-.31)

After the hearing is held the State Appeal Board must certify its decision to the county auditor. The auditor must then correct the record in accordance with the board's decision, and the levying board must make a levy in accordance with the board's decision. The auditor must immediately notify the people who made the appeal and the affected certifying or levying boards of the State Appeal Board's decision. Final disposition of appeals before the State Appeal Board must be made on or before April 15 of each year. (Sec. 24.32)

Supplemental Bond Estimates

Supplemental bond estimates may be made for particular funds after the regular budget is adopted. The estimates may be considered and made at any time by filing and giving notice in the manner described for the regular budget estimate. (Sec. 24.7) Supplemental estimates made under this section are for levies of taxes for bonds issued after the regular budget is adopted.

Transfer of Funds

Emergency Fund - Transfers of money may be made from the emergency fund to any other fund of the county for the purpose of meeting deficiencies in any county fund arising from any cause. However, the transfer can only be made upon the written approval of the State Appeal Board, and then only if the approval is requested by a two-thirds majority vote of the board of supervisors. Approval may be granted by the State Board upon an application approved by a two-thirds vote of the board of supervisors of a county to use this fund for the purpose of matching funds from federal programs. (Sec. 24.6 as amended by S.F. 1272, Acts, 65th Iowa General Assembly, 2nd Sess. (1974))

Inactive Funds - Whenever a fund becomes inactive, the remaining balance may be transferred to other county funds by the board of supervisors. If other provisions have been made that specify what is to be done with the balance of inactive funds, those provisions are controlling. (Sec. 24.22)

Active Funds - The board of supervisors with the approval of the State Appeal Board may temporarily or permanently transfer money from one county fund to another. However, several of the active funds in the county may be used only in connection with the purpose for which they are raised, so that no transfer of these funds may be made. These include the secondary road fund, tuberculosis eradication fund, and funds levied for bond retirement. No transfer can be made to the poor fund unless there is a shortage in the poor fund after the maximum permissible levy has been made for that fund. (Sec. 24.22)

The State Appeal Board will determine how the transferred money is to be returned. However, it is not necessary to return funds to the emergency fund, or to any other fund no longer requiring the money to be returned. (Sec. 24.22) Iowa Official Form No. 15H-698 is used for permanent transfer applications, and Form No. 15H-640A is used for temporary transfer applications.

Bond Funds - Bond funds are to be kept separate from other funds unless: (1) there remains any money in the bond fund after the bonds and interest have been paid, or (2) there is any excess remaining from the proceeds of a county bond issue voted by the people after the issue has been retired. In the first instance the board of supervisors, by resolution, transfers the money to the particular fund or funds on account of which the indebtedness arose and in the second case to the county general fund. (Secs. 346.12, .14, and .15)

Domestic Animal Fund - On July 1 of each year the county auditor certifies to the county treasurer an itemized list of all of the warrants issued during the preceding fiscal year on the domestic animal fund, except for warrants issued to pay the assessor's fees. If the fund is insufficient to pay all of the warrants the treasurer pro rates the amount paid. (352.5 as amended by Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972))

If the domestic animal fund exceeds 500 dollars after the warrants for damages to domestic animals or fowls have been paid, the board of supervisors may transfer the excess to the county general fund, or it may use the excess to pay claims of an organized society for the prevention of cruelty to animals within the county for the care, keep, and maintenance of abandoned or injured domestic animals or fowls. If within the five years following

the transfer the amount in the domestic animal fund is insufficient in any one year to pay all of the allowed claims, the board must transfer from the county's general fund to the domestic animal fund an amount sufficient to pay the unpaid portion of the claims. However, the amount may not exceed the amount of money originally transferred. (Sec. 352.6)

Revenue Sharing

Because the State and Local Fiscal Assistance Act of 1972 - Public Law 92-512 (Revenue Sharing) is still new and in a state of evolution, the county auditor's revenue sharing duties are constantly changing. The auditor's most important duty is to stay abreast of these changes so that he or she may advise the board of supervisors of what is required of it, and at the same time make sure that the county's entitlement funds are properly accounted for and expended. The U.S. Department of the Treasury's Office of Revenue Sharing provides county auditors with new regulations and requirements relevant to the local revenue sharing Act.³ Any revenue sharing problems or questions should be directed to that office or to Iowa's comptroller's or auditor's office.

The following discussion is a brief synopsis of the major features and requirements of the federal revenue sharing Act. For full details, the reader should go directly to Title I of the State and Local Fiscal Assistance Act 1972 - Public Law 92-512, and the Federal Revenue Sharing Regulations governing the Act.

Budgeting

While there are no specific federal revenue sharing provisions in the Code of Iowa, the Code of Federal Regulations specifies that the recipient government receiving entitlement funds under the Act must: "Provide for the expenditure of entitlement funds in accordance with laws and procedures applicable to the expenditure of its own funds." (Federal Revenue Sharing Regulations, Sec. 51.40(c)) The Local Budget Review Division of the state comptroller's office recommends that revenue sharing funds be considered as non-tax income and budgeted through the regular applicable county funds in accordance with procedures set out in Chapter 24 of the Code of Iowa (Local Budget Law).

The county must use, obligate, or appropriate the revenue sharing funds (including any interest earned thereon while in a trust fund) within 24 months from the end of the entitlement period to which the check is applied. However, special approval may be obtained from the secretary of the Office of Revenue Sharing for a longer time period within which the funds may be utilized. (Federal Revenue Sharing Regulations, Sec. 51.40(b))

The county must establish a trust fund and deposit all entitlement funds received and all interest earned thereon in that

³The Office of Revenue Sharing has distributed a loose-leaf pamphlet, "Audit Guide and Standards for Revenue Sharing Recipients," that will assist the county auditor in keeping proper records of entitlement funds for audit purposes. Copies of this "Audit Guide" and its updates may be obtained from the Office of Revenue Sharing.

trust fund. The trust fund may be established on the books and records as a separate set of accounts, or a separate bank account may be established. (Federal Revenue Sharing Regulations, Sec. 51.40(a))

Reports

Counties receiving federal revenue sharing funds are required by the Act to submit various reports to the secretary of the Office of Revenue Sharing. The secretary will provide the forms on which the reports are to be made. If a county expects to receive revenue sharing funds, it must submit a report of the specific amounts and purposes for which it plans to spend the funds it expects to receive for an entitlement period.⁴ This report is known as a "planned Use Report" and must be filed prior to the beginning of an entitlement period. (Federal Revenue Sharing Regulations, Sec. 51.11(a)) Also, the county must submit an "Actual Use Report; Status of Trust Fund" report to the secretary. This is an annual report of the amounts and purposes for which such funds have been spent or otherwise transferred from a trust fund during the reporting period and shows the status of the trust fund including its balance as of June 30. The report must be filed with the secretary on or before September 1 of each calendar year. (Federal Revenue Sharing Regulations, Sec. 51.11(b)) A copy of each of these reports must be published in a newspaper prior to the filing of the report with the secretary. The newspaper must meet the requirements of Federal Revenue Sharing Regulation 51.13. Each recipient government must also advise the news media of the publication of these reports and make copies of the reports available for public inspection. (Federal Revenue Sharing Regulations, Sec. 51.13)

The Act also requires the recipient government to make such annual and interim reports to the secretary as this official may reasonably require. (Public Law 92-512, Sec. 123(c)) Also, recipient governments must comply promptly with requests by the Bureau of the Census or the secretary for data and information relevant to the determination of entitlement allocations. (Federal Revenue Sharing Regulations, Sec. 51.14)

The chairman of the board of supervisors is required to certify to the secretary that no entitlement funds have been used in violation of the matching fund provisions and that funds have been used only for priority expenditures. (Federal Revenue Sharing Regulations, Sec. 51.12)

Priority Expenditures

Funds received by the county under the revenue sharing Act may be used only for priority expenditures. Priority expenditures mean only:

1. Ordinary and necessary maintenance and operating expenses for:
 - a. Public safety (including law enforcement, fire protection, and building code enforcement)

⁴Entitlement periods are (1) the period beginning January 1, 1972, and ending June 30, 1972; (2) the period beginning July 1, 1972, and ending December 31, 1972; (3) the period beginning January 1, 1973, and ending June 30, 1973; (4) the one-year periods beginning on July of 1973, 1974, and 1975; and (5) the period beginning July 1, 1976, and ending December 31, 1976.

- b. Environmental protection (including sewage disposal, sanitation, and pollution abatement)
- c. Public transportation (including transit systems and streets and roads)
- d. Health
- e. Recreation
- f. Libraries
- g. Social services for the poor or aged
- h. Financial administration

2. Ordinary and necessary capital expenditures authorized by law.

(Public Law 92-512, Sec. 103(a), and Federal Revenue Sharing Regulations, Sec. 51.31.) Entitlement funds may not be used directly or indirectly as a contribution to obtain any federal funds (matching funds) under any federal programs. (Federal Revenue Sharing Regulations, Sec. 51.31)

Auditing of Entitlement Funds

The secretary of the Office of Revenue Sharing states that: "it is the intention of the Secretary to rely to the maximum extent possible on audits of recipient governments by State and local government auditors and independent public accounts." (Federal Revenue Sharing Regulations, Sec. 51.41(c)) The secretary's audit requirements are set forth in the pamphlet, "Audit Guide and Standards for Revenue Sharing Recipients."

The Federal Revenue Sharing Regulations require that the recipient government must maintain its fiscal accounts in a manner sufficient to:

- 1. Permit the reports required by the secretary to be prepared therefrom
- 2. Document compliance with the matching funds certification
- 3. Permit the tracing of entitlement funds to a level of expenditure adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of this part.

(Federal Revenue Sharing Regulations, Sec. 51.40(d))

When dealing with revenue sharing funds the county auditor should establish a clear audit trail for the state auditors to follow. To accomplish this, the county auditor should indicate on all claims involving revenue sharing funds that they are paid with revenue sharing money.

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Chapter 3

PREPARING THE TAX LISTS

Part A GENERAL PROPERTY TAX LISTS

The county auditor's duty in the collection of the uniform general property tax levies in the county is to prepare the tax list. The tax list is a book of record in which all of the assessed property valuations in the county for the current fiscal year are matched against the next year's general property tax levies for each and every taxing district in the county. When certified to the county treasurer the tax list serves as sufficient authority for the treasurer to collect the property taxes levied on the assessed property valuations in the county. (Secs. 443.2, .4)

Tax List Requirements

Before July 1 the county auditor must complete the tax list and deliver it to the county treasurer. The tax list must be properly ruled and headed, providing separate columns for: the names of taxpayers, a legal description of the property taxed, the size and value of the property taxed, the value of the taxpayer's personal property, the allowed credits and exemptions, a description of the tax, a column showing the payment of the tax, and a column for tax sales headed "sold in." The auditor completes the tax list by entering the amount of each installment due and the total of both installments. (Secs. 443.2, 445.1 as amended by S.F. 1272, Acts, 65th Iowa General Assembly, 2nd Sess. (1974))

When making up the tax list the auditor must designate each piece or parcel of real estate that was sold to pay for delinquent taxes. This is done by writing the year of the sale in the tax list under the column headed "sold in." (Sec. 446.1)

Assessments

Certification of Assessments

The Code requires all assessors and assessing bodies, including the Department of Revenue, to certify all of the actual and assessed property values (as finally equalized and determined) in the county to the county auditor. (Secs. 428.29 and 441.45) This information is to be transcribed onto the tax lists. (Sec. 443.21)

Property Transfers

When transcribing the assessments onto the tax list the auditor must correct all of the up-to-date property transfers as shown by his or her property transfer book. (Sec. 443.3) Any additional corrections made after the final tax lists have been prepared are recorded by issuing an auditor's certificate of adjustment.

Utilities

The property valuations of utility companies are assessed by the director of Revenue. On or before the third Monday in August the director of Revenue is required to certify to each county auditor the valuations fixed for utility property assessments for each and every taxing district in the county. (Sec. 428.29) Before the first board of supervisors' meeting following certification, the auditor breaks down the assessments according to the various taxing districts. The breakdown is then presented to the board of supervisors for entrance into the minutes. The board makes out an order stating that the utility's assessments are to be collected and disposed of as regular taxes. The county auditor immediately transmits a copy of this order, including the auditor's breakdown, to the taxing districts in which the utility operates. (Secs. 433.8-.11, 434.17 and .20-.23, 436.9-.11, 437.9-.13, and 438.13-.16) For express companies only the auditor must add to the board of supervisors' order, the assessed value of real estate, buildings, machinery, fixtures, appliances, and personal property not used exclusively in the conduct of the business. (Sec. 436.11)

Plat Book

Prior to the time of assessing property, the county auditor must furnish each assessor in the county the plat book on which the lands and lots of the assessor's district are platted. For each subdivision the plat book shows (written in either ink or pencil) the name of owner, the number of acres or the distance of the boundary lines, and the number of acres to be deducted for the railroads, roads, and drainage improvements right-of-ways. (Sec. 441.29)

Real Estate Index

To simplify the flow of information between the county auditor and the assessors, the auditor, with approval of the board of supervisors, may establish a real estate number system with related tax maps. This system is to be used for all real estate tax administration purposes including assessment, levy, and collection of taxes. The number system is to describe real estate by township, section, quarter section, block series, and parcel. Along with this system the auditor must prepare and maintain permanent real estate index number tax maps which show the index numbers. Finally, the auditor must prepare and maintain cross indexes of the index numbers to the legal description of the land. (Sec. 441.29)

Computation of Local Tax Rates

Certification of Budgets

In all taxing districts where either the people or the officers are authorized to determine a rate of taxation, that rate is to be estimated and based upon the adjusted property valuations of the district for the preceding fiscal year.¹ The officer of the taxing district whose

¹For a description of the auditor's duty for entering bond levies for collection see Entering Bond Levies for Collection.

duty it is to certify his district's tax needs to the county auditor, must compute upon the preceding year's adjusted taxable valuations the amount of tax that the authorized rate will raise. This amount is stated in dollars and is to be certified to the county auditor in dollars and not by rate. (Sec. 444.2 as amended by Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972))

Applying and Computing the Tax Rate

When the valuations for the taxing districts have been adjusted by their respective review boards for the current fiscal year, the county auditor must compute and apply the proper tax rate that will raise the certified amount of tax dollars needed by each taxing district.² The rate may not exceed the legal rate limitations and must raise the amount of tax dollars required by the district, and no larger amount. (Sec. 444.3) If, when computing the tax rate to conform to law, it becomes necessary to use a fraction of a mill in excess of one-half of one-tenth of a mill, the fractional excess may be computed as one-tenth of a mill. Also, the smallest fraction of a mill to be spread on the tax lists for any purpose except state levies is one-tenth of a mill. (Sec. 444.4)

Money and Credits Tax (Flat Rate) - When computing the tax rate, the county auditor must deduct from the total budget requirements of the taxing district the money to be derived from the tax imposed upon the reserves of credit unions and the capital of loan companies. The reserves and capital are to be taxed at a rate of five mills. Credit unions are allowed a 4,000 dollar general exemption; also, no taxes are levied upon the reserves that are invested in United States Government Securities. The amount collected in each taxing district is apportioned: 20 percent to the county general fund, 30 percent to the city general fund, and 50 percent to the state general fund. For those existing outside of a city, the taxes are apportioned 50 percent to the county general fund and 50 percent to the state general fund. (Secs. 443.3, 430A.3, and 533.24)

Money and Credits Tax (Frozen) - For the years commencing with the 1966 the county auditor must also deduct from the total budget requirement of each taxing district 100 percent of the total yield from the tax on frozen money and credits. This amount will be reimbursed to the various taxing districts from the state money and credit replacement fund. If the state fund is not adequate to completely reimburse the taxing districts, then the state fund is distributed to on a prorated basis to the taxing districts. The Code indicates that the monies are to be apportioned, "40 percent to the county general fund, and the remaining 60 percent to cities and towns in the proportion that the taxable values for each city and town for the year 1965 under sections 429.2 and 431.1, Code 1966,

²The rate of taxation referred to by the Code is expressed in terms of mills. One mill is equal to one-tenth of one percent. To determine the number of tax dollars that will be raised for the taxing district, the number of mills is multiplied by the district's total assessed valuation subject to the tax. (Number of Mills)x(Assessed Valuations) = Tax Dollars. Sometimes the rate of taxation is referred to as the number of tax dollars raised per \$1,000 of assessed valuations. When this is expressed as a ratio, the quotient is equal to the number of mills.

$$\frac{\text{Tax Dollars Raised}}{\$1,000 \text{ Assessed Valuations}} = \text{Number of Mills}$$

is to the total of such values for all the cities and towns within the county." (Secs. 422.78, 429.2, and 444.3)

When delivering the tax list to the county treasurer, the county auditor must furnish the treasurer with the amount of money derived from the monies and credits tax replacement fund for each taxing district in the county. (Sec. 444.3)

School District Levies - The establishment of the State School Foundation Program requires the auditor to perform additional duties related to entering the local school districts tax levies upon the tax list. Prior to tax levy certification the auditor, by October 1, must certify to each school district within the county and to the State Comptroller the current year's assessed valuations of taxable property for each school district within the county. (Sec. 444.2)

The tax levy rate that is applied to school districts is broken down into two parts: (1) the foundation property tax which is levied by school districts for the amount of 20 mills per dollar of assessed valuations, (Sec. 444.2) and (2) the additional school property tax levy which is determined by the State Comptroller. (Sec. 444.9) If the combination of these two levies exceeds the school district's millage levy for the school year 1970-71, the State Comptroller adjusts the rate so that these levies equal the millage levy for 1970-71 school year; however, the School Budget Review Committee may approve additional millage. (Sec. 442.10)

The local district levies the 20 mill foundation property tax, while the State Comptroller, by December 1, notifies the auditor of the amount, both in dollars and mills, of the additional property tax levy. (Sec. 442.9) For simplicity, the State Comptroller includes both of these taxes when he notifies the auditor of additional school property tax, because the Comptroller must use both of these taxes in determining the maximum millage levy. This millage rate is the one the auditor uses when computing the taxes.

The local school districts are required to certify their budget estimates to the auditor by February 15, in accordance with Code Section 24.17. (Sec. 442.24) The board of supervisors at the time it levies the taxes for county purposes levies the taxes necessary to raise the school funds authorized by law and certified to it. The rates are then certified to the auditor and entered on the tax lists. (Sec. 442.8)

In addition to the tax levies mentioned above, a school house tax levy may be approved at a special election and certified to the board of supervisors after the regular levy is made. The board at its next regular meeting levies the tax and has it entered upon tax lists to be collected as other school taxes. If the certification is filed with the board prior to October 1, then the annual levy is collected in the year of filing, or if the certification is filed after October 1, then the annual levy starts with the levy in the next succeeding calendar year. (Sec. 442.9)

Record of Tax Rates

When the necessary tax rates have been determined, it is the duty of the county auditor to enter a record of the rates for each taxing district upon the permanent records that the auditor keeps in his office for that purposes. (Sec. 444.6)

Applying the Consolidated Tax

After the county auditor has computed the tax rate for each taxing district in the county, he must add all of the tax rates which are uniform throughout any township or school district together to form a single tax known as the consolidated tax. This tax is to be entered upon the tax list in a single column. (Sec. 443.1)

At the end of the tax list the auditor prepares an abstract for each township or city showing the apportionment of the consolidated tax among the respective funds. This apportionment is based upon the number of mills levied for each fund. (Sec. 443.3)

The auditor also prepares a summary of all of the different consolidated tax levies in the county. This summary is usually published on a single sheet of paper and lists the different consolidated taxes by millage rate showing the millage breakdown of each taxing district. The summary sheet is usually called a "millage sheet." The summaries are distributed to the taxpayers upon request. (Sec. 443.1)

Grain Handled Tax

The handling of grain is subject to a one-fourth mill per bushel excise tax. (Sec. 428.35) Persons engaged in handling grain are required to file with the assessor a statement of the number of bushels of grain handled that he or she handled for the preceding year. The grain handled assessments are forwarded to the auditor, and a tax of one-fourth mill per bushel is levied against the number of bushels handled. The auditor enters this tax on the tax lists in the same manner as general personal property. Proceeds of the collection of tax are to be distributed to the same taxing units and in the same proportion as are the general personal property taxes on the tax list. (Sec. 428.35)

Credits and Exemptions

Prior to listing tax credits and exemptions onto the tax list, the auditor is required to perform various duties in determining the amount of the credit or exemption to be listed. After listing, the auditor must certify the credits or exemptions to the county treasurer and director of revenue and perform various other duties.

Homestead Tax Credit

Any person who desires a homestead tax credit must file a verified claim with the county assessor on or before July 1. (See Form 3-1) On July 2 the assessor turns the verified claims over to the auditor with his recommendation for allowance or disallowance endorsed on the claim. The claims are then submitted to the board of supervisors for approval or disallowance. If a claim is disallowed, notice of the disallowance must be sent by certified mail to the claimant at his last known address. (See Form 3-2) (Secs. 425.2 and .3)

The maximum amount of the homestead tax credit allowed is limited to 2,500 dollars of assessed property valuations multiplied by a rate of 25 mills, or \$62.50. (Sec. 425.1(1)-(4)) The tax credit is not a credit to

APPLICATION FOR HOMESTEAD TAX CREDIT

PARCEL NO _____ No **94**

IOWA DEPARTMENT OF REVENUE
APPLICATION FOR HOMESTEAD TAX CREDIT
Chapter 425, 1966 Code of Iowa, as amended by Acts of 62nd and 63rd G. A.

STATE OF IOWA, STORY COUNTY, ss.

OATH: I the undersigned, upon oath, hereby apply for my Homestead Tax Credit for the year set out opposite my signature, and on the same property as listed on this application. I further swear that the information contained on this application is true and correct as of the latest application date shown below.

IF YOU ARE 65 OR OVER, OR ARE TOTALLY DISABLED, INQUIRE ABOUT ADDITIONAL HOMESTEAD TAX CREDIT

TAX YEAR	APPLICATION DATE	APPLICANT SIGNATURE	ASSESSOR OR DEPUTY	VALUE ALLOWED	RECOMMENDATION	
					ALLOWANCE	DATE
1971						
1972						
1973						
1974						
1975						
1976						
1977						
1978						
1979						
1980						

NOTICE OF DISALLOWANCE OF CLAIM FOR HOMESTEAD TAX CREDIT



Iowa State Board of Assessment and Review

Form No. 2-B Revised.

Chapter 425, Code of Iowa

Form No. 70-3B 4A982

NOTICE OF DISALLOWANCE OF CLAIM FOR HOMESTEAD TAX CREDIT

To _____, 19____

Your 19____ claim for Homestead Tax Credit under the provisions of Chapter 425, Code, has been disallowed

or the reason that _____

BOARD OF SUPERVISORS

_____, COUNTY, IOWA.

By _____

County Auditor.



Section 425.7. Appeals Permitted. Any person whose claim denied under the provisions of this chapter may appeal from the action of the board of supervisors to the district court of the county in which said claimed homestead is situated by giving written notice of such appeal to the county auditor of said county within twenty days from the date of mailing of notice of such action by the board of supervisors.

In the event any claim under this chapter is allowed, any owner of an eligible homestead, or the state tax commission, may appeal from the action of the board of supervisors to the district court of the county in which said claimed homestead is situated, by giving written notice of such appeal to the county auditor of said county and such notice to the owner of said claimed homestead as a judge of the district court shall direct.

Said appeals shall be tried by equitable proceedings.

the property owner but rather to the claimed homestead. (Ahrweler v. Board of Supervisors of Mahaska County, 1939, 266 Iowa 299, 283 N.W. 889)

On or before August 1 the county auditor must certify to the county treasurer the claims which have been allowed by the board of supervisors. The certificates list the total amount of dollars due for allowed homestead tax credits for each taxing district.³

The county treasurer, after receiving certification from the auditor, must then certify the valuations to the director of Revenue. (Sec. 425.4 as amended by S.F. 265, Sec. 1, 65th Iowa General Assembly, 1st Sess., (1973)) The director estimates the millage credit to be allowed from the homestead credit fund with no more than 25 mills to be given for each dollar of eligible valuation. The millage credit rate and the dollar amount are then certified to the county auditor for entry onto the tax list. The tax credit is entered as credit against the tax levied on each eligible homestead payable in the coming year, and noted as being from the homestead tax credit fund. The credits are distributed to the taxing districts proportionately in an amount equal to the credits allowed on the taxes of the eligible homesteads in the district.

Every six months the State Department of Revenue pays the monies from the homestead credit fund to each county. The treasurer apportions the money in the same manner as the auditor distributed the tax credits to the taxing districts. The district may use these funds only after this semi-annual payment is made. (Sec. 425.1(4))

Elderly and Disabled Tax Relief

Beginning with January 1, 1974, property tax credits for the elderly and disabled are to be handled by the state director of Revenue. However, state payments will be made to the county treasurer with the check for the tax credit requiring the signatures of both the treasurer and the person receiving the credits. (Sec. 425 as amended by S.F. 376, 65th Iowa General Assembly, 1st Sess., (1973))

Agricultural Land Tax Credit

A tax credit may be allowed for farm land of at least ten acres without streets or alleys or farm land that is divided by streets but is part of a farm of more than ten acres, providing that the land lies within any school district. The portion of the property which the taxpayer claims for homestead exemption credit is ineligible for agricultural land tax credit. (Secs. 426.1 and .2)

On or before June 1 the county auditor must compute the agricultural land tax credit. In computing the rate the auditor must list by school district all farm lands which are eligible for the tax credit, its previous

³This is a change in the law from reporting individual credits to reporting total credits for each tax district. (Sec. 425.4 as amended by S.F. 265, Sec. 1, 65th Iowa General Assembly, 1st Sess., (1973))

year's taxable value, each school district's budget, and the school district's general fund tax rate. If the school district's tax rate is in excess of 20 mills, the auditor multiplies the excess millage (the amount over 20 mills) by the total taxable value of the eligible land. This amount is then certified to the State Comptroller on or before June 1. If the auditor denies a credit upon the farm land, he must immediately mail to the owner (at his last known address) notice that his tax credit has been denied. (Sec. 426.6)

On or before March 15 the State Comptroller draws warrants payable to the county treasurers for the amount of the tax credits and mails them to the county auditor. However, if the amount in the agricultural land credit fund is insufficient to pay the full amounts certified to him by the county auditors, the Comptroller prorates the fund to each county treasurer and notifies each county auditor of the pro rata percentage by August 1. (Sec. 426.7)

Upon receiving the pro rata percentage, the auditor determines the amount of the tax credit allowed for each tract of land and enters the credit upon the tax lists as a credit against the tax levied on the affected farm land. This must be done before delivering the tax lists to the treasurer. The auditor also forwards the Comptroller's warrants to the treasurer for apportionment. In case of change of ownership the credit follows the title. (Secs. 426.8 and .9)

Military Service Tax Credit

Filing for Exemption - A property exemption is allowed on the property assessment of veterans who have served in military conflicts. Veterans of World War I are allowed a 750 dollar exemption while veterans of World War II, the Korean Conflict, and the Vietnam Conflict are allowed a 500 dollar exemption. (See Code of Iowa, Ch. 427, Sec. 3, for a detailed description of eligible veterans and the amount of their allowance.) (Sec. 427.3) The exemption is deducted from the property valuation prior to applying the consolidated tax rate.

Claims must be filed on or before July 1 with the local assessor and handled in the same manner as homestead tax credits. (See Form 3-3) To be eligible for the exemption a person must also have on file with the county recorder proof of honorable completion of his military service in the conflict. (Sec. 427.5)

Computation of Tax Credit - To compensate the taxing district for the amount of tax not received because of the tax exemption, the state has created the Military Service Tax Credit Fund. The amount of credit is limited to a rate of not more than 25 mills upon the property valuation that is subject to the general property tax. (Sec. 426A.2)

On or before August 1 the county auditor must certify to the county treasurer, on state forms, all claims for military service tax exemptions which have been allowed by the board of supervisors. The new law requires that this certificate lists the total amount of dollars for each taxing district in the county due for military service tax credits claimed and allowed. (Sec. 426IA.3 as amended by Ch. 250, Laws, 65th Iowa General Assembly, 1st Sess., (1973))

FORM 3-3

APPLICATION FOR MILITARY EXEMPTION

PARCEL NO. _____ No. _____

IOWA DEPARTMENT OF REVENUE

APPLICATION FOR MILITARY EXEMPTION

Sections 427.3 - 427.6, 1966 Code of Iowa, as amended.

STATE OF IOWA, STORY COUNTY, ss.

OATH: I the undersigned, upon oath, hereby apply for Military Tax Exemption for the year set out opposite my signature, and on the same property as listed on this application. I further swear that the information contained on this application is true and correct as of the latest application date shown below.

TAX YEAR	APPLICATION DATE	CLAIMANT OR WIFE	ASSESSOR OR DEPUTY	VALUE ALLOWED	RECOMMENDATION	
					ALLOW-ANCE	DIS-APPROVAL
1971						
1972						
1973						
1974						
1975						
1976						
1977						
1978						
1979						
1980						

NOTICE OF DISALLOWANCE OF CLAIM FOR MILITARY SERVICE TAX EXEMPTION

FORM 70-16D 4B471

NOTICE OF DISALLOWANCE OF CLAIM FOR MILITARY SERVICE TAX EXEMPTION

OFFICE OF COUNTY AUDITOR, _____, Iowa, _____, 19_____

Your claim for Military Service Tax Exemption, under the provisions of Section 425.7 of the Code, has been disallowed for the following reason: _____

BOARD OF SUPERVISORS

_____, County, Iowa.
By _____, County Auditor.

To

Personal Property Tax Credits and Exemptions

Beginning on January 1, 1974 the Code authorized two personal property tax credits: (1) a 2,700 dollar personal property exemption and (2) an additional personal property tax credit. The purpose of the additional personal property tax credit is to provide for the gradual elimination of local taxes assessed against personal property. The personal property tax revenue to local taxing districts will be replaced by direct state aid from the personal property tax replacement fund. (Ch. 255, Laws, 65th Iowa General Assembly, 1st Sess., (1973))

Personal Property Exemption - A tax exemption of no more than 2,700 dollars is allowed against the assessed value of an individual's or business' personal property. This exemption is in addition to the allowed military service exemption which is deducted prior to the personal property tax credit. (Secs. 427A.2-.4)

Additional Personal Property Tax Credit - Each taxpayer who is allowed the regular personal property exemption is granted an additional personal property tax credit against his taxable personal property. The credit is to be a fixed amount for each year. However, the amount of tax credit is to be increased for the extended tax year beginning January 1, 1974 and ending June 30, 1975. The credit is also to be increased for each taxing year immediately following a tax year in which the growth of state general fund revenues, adjusted for changes in rate or basis, exceed five and one-half percent. Once granted, an increase continues for each succeeding year. The director of revenue and the State Comptroller jointly determine the amount of increase which is based upon replacement obligation of the state. (Ch. 255, Laws, 65th Iowa General Assembly, 1st Sess., (1973))

Listing by Auditor - On or before January 1, the auditor must prepare a statement listing for each tax district within the county all of the personal property upon which taxes will not be collected due to personal property tax credits. Included in the statement are the taxing districts' tax rates and the total amount of taxes which will not be collected because of the tax credit.

The auditor must certify these statements to the state comptroller and director of revenue on or before January 15. The director of revenue audits the credits allowed by the county and, within 18 months from July 1 of the year the credits were filed, completes the audit. A copy of the audit containing the disallowed credits is then sent to the county auditor and treasurer, and the state comptroller, and they are to correct their books and records accordingly. (Sec. 427A.6 as amended by Ch. 255, Laws, 65th Iowa General Assembly, 1st Sess. (1973))

The amount paid to each school district from the personal property tax replacement fund is to be regarded as part of the property tax base. (Sec. 442.2 as amended by Ch. 255, Laws, 65th Iowa General Assembly, 1st Sess. (1973)) Also for each of the annual assessments including the ninth installment the total assessed value may not exceed the total assessed value of all personal property in the taxing district as of January 1, 1973, excluding livestock.

Livestock Exemptions

The 65th General Assembly, 1973, passed an act which exempts all livestock from personal property taxation. (Sec. 427.1(13) as amended by Ch. 254, Laws, 65th Iowa General Assembly, 1st Sess. (1973)) Prior to January 1, 1973, livestock was taxed as personal property, with certain exemptions allowed depending upon the age of the animal. To compensate each taxing district for the loss of revenue, the state reimburses the taxing districts for the lost revenue. This tax reimbursement is in the form of a tax credit and is based upon the taxable values of all livestock assessed for taxation as of January 1, 1973. The director of Revenue computes the applicable tax credit and certifies it to the state Comptroller, who issues warrants payable to the respective county treasurers. If in the event the total amount is insufficient to pay the full amount due each taxing district, then the amount is prorated by the director of Revenue. (Sec. 427 as amended by Ch. 254, Laws, 65th Iowa General Assembly, 1st Sess., (1973)) The warrants are paid in two equal installments on March 15 and September 15. The county treasurer apportions this amount to the various taxing districts in the county.

The amount paid to each school district for the livestock exemption is regarded as property tax. The school foundation property tax is determined by applying the foundation property tax millage rate to the taxable value of livestock in the district as of January 1, 1973 (as determined by the director of revenue). (Sec. 442.2 as amended by Ch. 254, Laws, 65th Iowa General Assembly, 1st Sess., (1973))

Ten Year Record Cards

Many county auditors find it is convenient to record homestead tax credits and military exemptions on 10 year record cards. This provides the assessor and auditor with necessary information required for filing

each exemption while at the same time eliminating much of the tedious copy work. (See Forms 3-1, and 3-3)

Corrections in Tax List

The county auditor has the power to correct any error in the assessment or tax list, and he may list any omitted property for taxation. (Sec. 443.6) The power of the county auditor to correct the tax list continues until the tax has been paid or otherwise legally discharged. (Read v. Schulmeister, 1941, 229 Iowa 884, 295 N.W. 169)

Before the auditor may assess and list any omitted property, he must notify by certified mail the person in whose name the property is taxed that he must appear before the auditor within 10 days from the time of the notice and show cause why the correction should not be made. If the person feels aggrieved at the action taken by the auditor, he has the right to appeal to the district court. (Sec. 443.7) All expenses incurred in the making of a correction of an assessment are paid on a prorated basis from the affected funds. The corrections and proceedings must be reported to the board of supervisors. (Sec. 443.10)

Tax Receipts

While the Code specifies that the treasurer is to make out the taxpayer's tax receipt, the auditor may assist the treasurer by printing the legal description, assessed valuation, name of the taxpayer, the amount and installments of the tax due, allowed credits, and other information onto the tax receipts when the auditor prepares the tax list.

In the counties where the auditor fills in the tax receipt information, the tax receipt should basically follow the same format as the tax list. The exact procedure and format used should be determined jointly by the treasurer and the auditor prior to the preparation of the tax list, thus insuring optimum use of personnel and data processing equipment (if used).

Certification of Tax List

The county auditor must complete and deliver the tax list to the county treasurer on or before June 30. When delivering the tax list the auditor makes an entry upon the tax list showing what it is, for what county, and for what year. The auditor takes his receipt of the delivery of the tax list and the tax list then becomes "sufficient authority for the treasurer to collect the taxes levied thereon." No informalities on the tax list or any delays in delivering the list after July 1 will affect the validity of any taxes, sales, or proceedings for the collection of the levied taxes. (Sec. 443.4)

At the time of delivering the tax list to the county treasurer, the auditor must furnish to the director of revenue a certified statement showing separately the aggregate actual and taxable valuations of the real property in the county, and the aggregate amount of each separate tax as shown by the tax list. (Sec. 443.5)

Part B
SPECIAL ASSESSMENTS TAX LISTS

Preparation of the Tax List

The county auditor is required to prepare the special assessments book, which serves as the special assessments tax list when delivered to the treasurer. All government districts and offices that have the power to levy a special assessments tax must certify such taxes to the auditor for entry into special assessments book. The entries are made in blue or black ink, listing the owner of the affected real estate, a description of the real estate, the date of assessment, the total amount of the special assessment, and if the assessment is payable in installments the amount of the current installment together with the amounts of each of the installments. The book may be arranged in either alphabetical or numerical order. (Sec. 445.11) The special assessment tax book must also provide space for showing penalties and payments, and columns to record the corresponding tax receipts number issued by the treasurer and the payment date of the assessment or installment. (Sec. 445.12)

Delivery to the Treasurer

On or before June 30, the auditor makes an entry upon the special assessments tax list showing what it is, for what county, and then delivers it to the county treasurer. Upon delivery the auditor is issued a receipt of delivery and the special assessments tax list then becomes sufficient authority for the county treasurer to collect the listed taxes. No informality or delays in delivering the tax list will affect the validity of the special assessments.

Municipal Special Assessments

A city may assess to private property within the city the costs of construction and repair of public improvements. The costs of water and sewer projects that extend outside of the city may also be assessed to private property by the city. Also cities may levy special assessments against property if property owners fail to perform services required by law. The special assessments are to be certified to the auditor by the city at the time required by law. These assessments are entered into the special assessments tax list, and when the tax lists are delivered to the county treasurer they are to be collected by him in the same manner as other taxes.

Required Services Not Performed

When a service is required of an individual and he fails to perform the required service, the county, or other government districts or agencies may cause the service to be performed. The costs of the services are then levied as a special assessment against the property of the individual who failed to perform. (Secs. 100.29, 113.6, 317.21, and 318.2 and .3)

Dangerous Structure Removal

When the state fire marshal finds a building that constitutes a fire

hazard he may order it removed or remedied. If the individual fails to comply with the order, the state fire marshal may have the building or structure torn down or repaired, and all other dangerous conditions remedied at the expense of the taxpayer. If after 30 days the individual has not repaid the fire marshal, he certifies the expenses, together with a 25 percent penalty to the county auditor in which the property is located. The auditor enters the expense as a special charge against the individual to be collected as a regular tax. The amount collected is forwarded to the state treasury to be credited to the fire marshal's office. (Sec. 100.13, .26, .27, and .29)

Prior to certifying the tax, the auditor must hold a hearing and decide upon the reasonableness of the amount of the assessment, providing that the taxpayer has not appealed the assessment to the district court. Also any person aggrieved by the order and determination of the auditor may appeal the decision to district court by serving notice to the auditor within 20 days after the hearing. (Sec. 100.28)

Weed Removal

When the weed commissioner must have noxious weeds removed because the owner of the property fails to do so, the cost of the destruction is assessed against the landowner. The board of supervisors determines the actual costs of the removal and adds an additional amount equal to 25 percent of the actual costs to cover administrative and supervisory costs. This sum is then assessed as a special tax against the affected tract of real estate. The clerk of the board of supervisors certifies this tax to the auditor and treasurer for entry onto the tax books and it is collected in the same manner as other unpaid taxes. (Secs. 317.16 and .21)

Prior to assessment, the board of supervisors must first prepare plat or schedule showing the lots to be assessed, fix a hearing date for hearing the proposed assessments, publish notice of the hearing, and finally hold the hearing and decide upon the assessments. The hearing must be held no later than June 15 and notice must be published 20 days in advance. Publication must be done once in the official county newspaper, or by posting notice on the affected premises, or by certified mail to the last known address of the person owning or controlling the premises. (Sec. 317.21(2) (3))

Hedge Removal

The board of supervisors may also have hedges or trees cleared from along the public right-of-ways if the property owner fails to do so. If the board must remove the hedges, they must first notify the property owner that he has 60 days to do so or else the board will have such action taken and assess the cost against the land on which the hedges exist. After destruction the board certifies the costs to the auditor, and they are to be assessed and collected in the same manner as other taxes. (Secs. 318.1, .2, and .3)

Failure to File Plats by Utilities

If telephone, telegraph, railroad, or electric utilities fail to file plats of their line changes by the first day of the fiscal year

(the Code requires filing to be made January 1, but it is expected that this date will be changed to July 1, in order to comply with S.F. 1125, Fiscal Year of Political Subdivisions) the county auditor has the county surveyor prepare the plats. The auditor presents the surveyor's costs to the board of supervisors for audit with the costs to be paid out of the county fund. The amount is then levied by the board as special tax against the utility's property and is collected as county taxes with the amount being paid into the county fund. (Secs. 433.14 and .15; 434.18, .19; 437.15)

Fence Construction

The board of township trustees, acting as fence viewers, may cause a fence to be erected if the owner of the land fails to do so after he has received 30 days' notice. If the costs of constructing the fence, together with the fence viewer's fees, are not paid to the county treasurer within 10 days after the total cost has been determined, the fence viewers must certify to the county auditor this amount and a description of the affected property. The auditor is to enter the amount on the tax lists and it is to be collected as other taxes. (Sec. 113.6)

Infected Bees

The State Apiarist (beekeeper) may order the owner of infected bees or beesupplies to disinfect or destroy the bees or supplies. If the owner fails to obey this order within 10 days after receiving notice (or immediately in emergency situations), the State Apiarist may carry out the disinfection or destruction. The State Apiarist keeps an account of the costs incurred while carrying out the disinfection or destruction and certifies the amount of the cost to the owner. If the owner does not pay the cost within 60 days, the Apiarist certifies the amount to the auditor of the county in which the bees or supplies are located. The auditor spreads the amount upon the tax books, and it becomes a lien upon the property of the bee owner and is to be collected in the same manner as other taxes. (Secs. 160.7, .8)

Delinquent Dog Licenses

Dog license fees become delinquent on July 1 of the year they are due and payable. Also, a penalty of one dollar is added to each delinquent dog license. On or before July 15, the auditor must certify to the county treasurer: the owner's name of each unlicensed dog in the county, the number of dogs owned and their sex, and the amount of the unpaid licenses plus the one dollar penalty. The treasurer enters this amount on the tax roles and it is collected in the same manner as ordinary taxes. (Secs. 251.17-.19)

Court Imposed Tax

A person may be assessed a tax imposed by the courts for maintaining a house of ill fame. The tax is called a Mulct Tax and is assessed for the amount of 300 dollars. The tax is imposed upon the building and grounds upon which the house was operated and against the owners and agents of the premises. (Sec. 99.27)

This tax is certified by the district court clerk to the county auditor for entry on the tax lists. The tax constitutes a lien upon the property when certified to the auditor and must be immediately entered into the records kept by the auditor. The collected tax is to be apportioned so that it reimburses the state for the costs of removing the nuisance, and if there is any excess left, 10 percent of the total tax is to be paid to the state's attorney in the case and the rest is to be given to the temporary county school fund. (Secs. 99.28-.31)

Secondary Road Assessment Districts

In order to provide for the graveling, oiling, or other suitable surfacing of secondary roads, the board of supervisors, upon petition by 35 percent of the landowners in the district, may establish a secondary road assessment district. (Secs. 311.1 and .6) To pay for the improvements to the secondary roads in the district, special assessments of not less than 25 percent of the total estimated cost of surfacing the road must be apportioned and levied on the lands within the assessment district. The district may not extend more than one-half mile on each side of the road to be improved. Whenever the secondary road lies on the county line each county pays its share of the cost as though the project was located wholly within that county. Any road or street that passes through a city may, with the approval of the board of supervisors and the city or town council, be included in the assessment district as though it existed outside of the city or town. (Secs. 311.2-.5)

Because the establishment of a secondary road assessment district occurs very infrequently within the county, it is suggested that the auditor consult Chapter 311 (Secondary Road Assessment Districts) for the specific duties he/she must perform for the establishment of the assessment district. The auditor's duties will include accepting the petition for the establishment of the district, publishing notice of hearings, certifying assessments to the treasurer, and receiving appeals. (Chapter 311)

County Limestone Quarries

Establishment of County Quarries

In counties where there is not a privately owned limestone quarry or where private quarries cannot furnish farmers with enough limestone and at the same price as the county would, the board of supervisors has the power to establish or lease county limestone quarries for agricultural purposes. However, the board must first determine that it can produce lime at less cost than lime may be obtained from other sources. (Sec. 202.1) The petition must be signed by at least 50 of the county's farm owners, or if less than 50 farm owners sign the petition, they must agree to purchase at least 5,000 tons of lime.

The board of supervisors may sell lime which has been obtained from the county quarry or it may purchase and resell lime to the farm owners. The price of the lime is fixed by the board and is equal to the actual costs of production plus an added 10 percent to cover depreciation of equipment. Transportation costs from the quarry to the farm are also added to the cost. (Secs. 202.3, .4, .9)

Payment by Special Assessment

The board may either sell the lime for cash or by a special assessment tax secured by a lien upon the farm property. For payment to be made by special assessment tax levy the farm owner must file application with the county auditor. If there is a mortgage or lien on the property, written notice must first be given to the lien holder. If the lien holder consents to the assessment the consent must be filed in the auditor's office. (Sec. 202.4)

The assessment is equal to the sales value of lime plus transportation costs. The farm owner has the option of paying the entire assessment on or before December 1, following the receipt of the lime, or paying the assessment in five equal annual installments payable with first half of the annual tax payment of the next succeeding year. (Sec. 202.4) All unpaid installments of the special assessment tax draw interest at a rate of six percent. (Sec. 202.5)

Anticipatory Warrants

The special assessments tax levy may be used to secure anticipatory warrants drawn on the county by the board of supervisors for purposes of financing the provisions of Chapter 202 of the Code. The warrants are numbered consecutively and must be signed by the chairman of the board and attested by the auditor by affixing his seal onto the warrants. The date of sale is entered on the warrant and they may not be sold for less than par value. These anticipatory warrants draw interest at three and one-half percent and may be issued in denominations of 100, 500, or 1,000 dollars. The county treasurer is responsible for calling in and paying the outstanding warrants. (Secs. 202.6-.8)

Record Keeping

The county must keep a separate system of accounts for recording the production, disposal, and sale of agricultural limestone in the county. For a detailed description of how the price of the lime is calculated and what information must be recorded see Chapter 202, Sections 9 and 10 of the Code of Iowa. (Sec. 202.9-.10)

Drainage Districts

Special Assessment Tax Levy

When the board of supervisors has finally determined the apportionment of the drainage district's special assessment, it levies the respective taxes. Assessments of less than two dollars are raised to two dollars. The board may also levy an additional assessment if the original assessment is insufficient to cover the construction costs. The assessments are to be collected in the same manner as other taxes. Taxes draw interest at seven percent per annum from date of levy; however, if a person pays the tax within 20 days of levy no interest is charged. (Secs. 455.57-.59) For additional information on drainage districts see the appropriate section of this manual.

Installment Payments

Property assessments exceeding 100 dollars per parcel may be paid in installments, providing that within 30 days from the levy date the property owner agrees in writing, by either writing upon the improvement certificate or in a separate agreement, that he will not object to the legality of the assessment or tax levy. (Sec. 455.64) The property owner then has the option of (1) paying one-third of the assessment at the time of filing the agreement, the next third within 20 days of the completion of one-half of the project as certified by the engineer, and the last third within 20 days after the improvement has been completed and accepted by the board. If paid on time the installments will not draw interest. (Sec. 455.64(1)) (2) Or, the property owner may pay the assessment in not less than 10 installments or more than 20. The board of supervisors will fix the number of installments and the interest rate, not to exceed seven percent. The installments are due and payable at the time the first half of the regular taxes are due. The treasurer may change the amount of the installment depending upon the monies he expects to collect. (Sec. 455.64(2))

Property owners that appeal the legality of the assessment or levy have the same option of paying their assessments in installments, providing that they file a statement with the auditor notifying him that they elect to pay in installments. This must be done within 20 days of the final determination of the appeal. (Sec. 455.65)

Other Special Districts

Sanitary Districts

The board of trustees of a sanitary district may levy special assessments to provide for the payment of the costs of constructing or reconstructing any drains, sewers, or line connections. The assessments are levied against adjacent or abutting property according to the benefits that are derived from the improvement. The sanitary district will certify their special assessments and installments to the county auditor at the time fixed by law. (Sec. 358.22)

Benefited Water Districts

Special assessments may be levied for the creation of a benefited water district (see Benefited Water District). When the board of supervisors has approved the final assessments, the assessments of less than 10 dollars will become due at the first tax-paying date after approval. Assessments greater than 10 dollars may be paid in 10 annual installments with interest accruing at the rate of six percent of the unpaid balance. When the final assessment has been completed, the bonds have been sold, and the assessments have been turned over to the auditor, the installments due are to be collected in the same manner as the ordinary taxes. (Sec. 357.19-.22)

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Chapter 4

DELINQUENT TAXES

Tax Payment Dates

Delinquent Dates

The county treasurer is responsible for the collection of taxes. The treasurer is not required to notify taxpayers of taxes due, but a notice may be sent as a service to the taxpayer.

Between the first Monday in July and September 1, it is the duty of every person subject to taxation to pay his or her taxes at the county treasurer's office. Taxes may be paid either in full, or one-half of the tax may be paid before September 1 with the remaining half being paid before the following March 1. (Sec. 445.36 as amended by Sec. 80, Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972))

In all cases where the first half of the taxes have not been paid before October 1 succeeding the levy, the amount becomes delinquent on October 1. In the case where the second installment is not paid before April 1 succeeding its maturity, it becomes delinquent on April 1. (Sec. 445.37 as amended by Sec. 81, Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972)) However, if the tax lists are not certified by the auditor to the county treasurer before July 1, the taxpayer is permitted a period of 91 days from the date of certification of the tax list, within which to pay property taxes before he is subject to penalty and interest. (Op. Atty. Gen., Nov. 20, 1967)

Interest Penalties

If the first installment of taxes is not paid by October 1, the installment becomes due and draws interest, as a penalty, of three-fourths of one percent per month until paid. If the last half of the installment is not paid by April 1 following the levy, then the same interest penalty is charged from the date the last half of the installment became delinquent. (Sec. 445.39 as amended by Sec. 82, Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972))

No interest penalties may be added to the taxes levied by a court to pay a judgment on county, city, or school district indebtedness. Also, no interest penalty may be added upon taxes levied in the aid of the construction of any railroad. (Sec. 445.41)

In addition to the three-fourths of one percent per month penalty, an additional penalty of five percent is added on all personal taxes not paid on or before the first Monday in June. (Sec. 445.40 as amended by Sec. 83, Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972)) No penalty or interest on personal property taxes, except for the first four years, may be collected upon taxes remaining unpaid for four or more years after the tax list was certified to the treasurer. At their January meeting the board of supervisors may declare the tax unavailable and order the county auditor to credit the treasurer with the amount of unavailable taxes.

(Sec. 445.20) Should any of these unavailable taxes afterwards be collected, the state's portion of the taxes are to be credited back to the state.

Migratory Property of Nonresidents

The tax upon migratory personal property, the owner of which is a nonresident of the state, becomes immediately due and collectible if anyone seeks to remove the property from the county before the tax is paid. (Secs. 445.52, .53) If the assessor notifies the auditor that the property is to be removed from the county, or if knowledge of the removal or the intent to remove the property comes to the auditor in any other authentic manner, the auditor must certify such fact to the county treasurer. The certificate must give a full description of the property as it appears on the assessor's books, showing the affected assessment districts, and the location and amount of the assessment. (See Form 4-1, page 49) The county treasurer then proceeds by distress to prevent the removal of the property. (Sec. 445.44) If at the time of the distress the levy for the year is unknown, the auditor may release the tax lien if the person files sufficient bond, as provided for in section 445.45.

Delinquent Taxes on Real Estate

In order to insure that the taxing districts are able to collect their property taxes, unpaid taxes constitute liens upon the taxed property. (Secs. 445.28-.32, .58) Failure of an individual to pay his or her property taxes will result in the county treasurer selling the property to pay for the delinquent taxes. While the county treasurer is responsible for conducting the tax sale, the auditor is required to attend and keep records of tax sales and also to perform various other duties relating to the sale, redemption, and deeding of property for delinquent taxes.

Real Estate Tax Sales

Property taxes become delinquent when the first half of the tax has not been paid before October 1 of the fiscal year following levying. The second installment becomes delinquent if not paid before April 1. (Sec. 446.7 as amended by Sec. 86, Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972))

Annually, on the first Monday in June, the county treasurer holds the public tax sale. The sale is held at the county treasurer's office, and all lands, town lots, or other real property on which taxes for the preceding fiscal year or years are delinquent are offered for sale to pay for the delinquent taxes, interest, and costs. Property of municipal and political subdivisions is excluded from the tax sale. (Sec. 446.24)

The auditor is required to attend all tax sales of real estate and keep a record of the proceedings. The record is to be kept in a special book that describes each tract of real estate on which taxes and costs were paid by the purchaser. The taxes and costs are taken from the copy of the notice of the tax sale that is filed in the auditor's office by the treasurer. The book provides separate columns for: the amount of each kind of tax (as obtained from the treasurer's tax list), interest, costs, the portion of the tract sold, to whom sold, and the date of the sale. (Sec. 446.24)

AUDITOR'S REPORT TO TREASURER OF REMOVAL FROM STATE



AUDITOR'S REPORT TO TREASURER OF REMOVAL FROM STATE

FORM 70P P61-499

Iowa Official Form No. 425. See Section 445.44.

To the Treasurer of _____, Iowa, _____, 19____
County, Iowa:

This is to certify that I have been notified that _____
of _____ Township, City or Town, is about to move from the State of Iowa.

That his residence is _____
(Give postoffice — street number if in city — rural route if in country)

That he owns real estate in Sec. _____ Twp. _____ Rng. _____ Lot _____ Blk. _____ Addition _____
That he is a tenant and lived on land owned by _____
Sec. _____ Twp. _____ Rng. _____ Lot _____ Blk. _____ Addition _____

Indicate which by drawing pen through one not to be used

That he moves to _____
That he moves about _____, 19____ (Be exact if possible and eliminate "about" with pen)

Remarks: (Give any data useful in tax collecting) _____

That the levies have — have not been made (indicate which).

That I have estimated — computed (indicate which) the tax due or to become due from said person, company, corporation (indicate which) on the values as returned to me by the assessor, as follows:

Taxable Value of Personal Property \$ _____ at _____ mills, making a tax of \$ _____
Actual Value of Moneys and Credits \$ _____ at 6 mills, making a tax of _____
Actual Value of Moneys and Credits \$ _____ at 1 mill, making a tax of _____
And Dog Tax (\$1.00 on male or spayed female, \$3.00 on female, each) _____

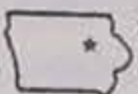
Total Tax _____ \$ _____

Which tax becomes due immediately upon the act of moving from the State and which you should take steps at once to insure collection. You should also note if there is any tax due and unpaid, this year, other than the foregoing, or any delinquent tax for prior years from said party, upon personal property, making the collection for one or more years, as the case may be, at one time.

WITNESS my hand and official seal at _____
Iowa, this _____ day of _____, A. D., 19____

County Auditor.

Deputy County Auditor.



The treasurer is required to keep the same records of the tax sale as the auditor. (Sec. 446.24) In order that the auditor may record any taxes, interest, or costs paid by the purchaser after the date of purchase, the treasurer must file a copy of the payment with the county auditor. (Sec. 446.32) The auditor's and treasurer's books and records are sufficient evidence to prove the sale of any real estate for taxes and any subsequent redemptions and payments. (Sec. 446.36)

The treasurer adjourns the sale when all of the real estate has been offered for sale and there are no bidders left, but it must be reconvened within the next two months. The tax sales are to be continued throughout the year with at least one sale held every two months. (Sec. 446.25)

Neither the county auditor nor the treasurer may purchase real estate sold for the nonpayment of taxes. If the auditor or treasurer is directly or indirectly concerned in the purchase of any real estate sold for the nonpayment of taxes, the officer and his or her sureties are liable on the officer's bond for all damages sustained by the owner of such property, and all such sales become void. (Sec. 446.27) The courts have ruled that deputy treasurers may not purchase property sold for the nonpayment of taxes; therefore, the auditor's deputy would most likely be subject to the provisions of section 446.27. (Ellis v. Peck, 45 Iowa 112 (1876)) Any questions or problems should be directed to the attorney general or the county attorney.

Scavenger Sale

On the day of the regular tax sale the treasurer offers for public sale all real estate which remains liable for sale due to delinquent taxes, providing that the real estate has been previously advertised and offered for sale for two or more years and remained unsold for want of bidders. (Sec. 446.18)

The real estate is sold to the highest bidder. However, if no bids are received, or if the bids received are less than the total amount of the delinquent general taxes (special assessments are not to be included), interest, penalties, and costs charged against the affected real estate, the county through its board of supervisors must bid for the property. The board of supervisors in the interest of economy may authorize the county auditor, who is required to attend tax sales, to enter the county's bid. (Op. Atty. Gen., 1938, p. 534) The county's bid is equal to the total amount of all delinquent general taxes, interest, penalties, and costs charged against the affected real estate. Special assessments are not to be included in the county's bid, but are added as a separate item on the certificate of purchase to be paid if and when the property is redeemed. (Sec. 446.19) No money is paid by the county or other tax-levying or tax-certifying body for the purchase of the real estate. Rather, each of the taxing bodies that are owed delinquent general taxes are charged the full amount of all of the delinquent general taxes due them, as its just share of the purchase price. Any of the taxes (usually special assessments) in excess of the amount for which the property was sold at a scavenger sale are to be credited by the county auditor to the county treasurer as unavailable, and the treasurer must then apportion the excess among the funds to which it belongs. (Sec. 446.22) Future tax levies are to be handled in the same manner. When the county acquires a certificate

of purchase and holds it for at least one year, the board of supervisors may compromise and assign the certificate for sale. All money received is to be apportioned to the various districts. (Sec. 446.31)

Tax Redemption

Real estate sold for delinquent taxes may be redeemed by the original owner at any time before the right of redemption is cut off, by paying to the county auditor the amount for which the property was sold, the amount of subsequent taxes paid by the purchaser, and added penalties. Four percent is added to the sale amount as a penalty, with six percent interest per annum accruing on the whole amount starting from the date of sale. The amount of all taxes, interest, and costs paid by the purchaser for any subsequent years are subject to the same interest penalties starting from the date of payment. (Sec. 447.1) The penalty for nonpayment of taxes of any subsequent year will not be applied unless the taxes have not been paid by October 1 of the year they become due and delinquent. (Sec. 447.2 as amended by Sec. 88, Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972)) Land purchased at a regular tax sale may be redeemed by the original owner within three years of the date of sale; land purchased at a scavenger sale may be redeemed within one year of the date of sale. (Sec. 447.9)

Certificate of Redemption

The auditor is required to issue certificates of redemption for which he collects a \$1.00 fee. (See Form 4-2, p. 52) (Sec. 333.15(2)) Upon the application of any party to redeem real estate, the auditor determines if the party has the right to redeem the real estate. If the party does have the right to redeem, the auditor issues the party a certificate of redemption upon the payment of the proper amount of money. The certificate states: the facts of the sale, the date of redemption, the amount paid, and by whom redeemed. The auditor makes the proper entries in his or her tax sale book and then immediately presents the certificate to the treasurer for his or her counter-signature. The entries are to be made in ink, and if any subsequent errors are discovered, they are not to be erased, but rather lined out, and the correction is written in and initialled by the person making the change. (Secs. 447.5, .6)

Notice of Expiration of Right to Redeem

If the tax sale property is not redeemed within two years and nine months after a regular tax sale, or if the property is not redeemed within nine months after a scavenger sale, the purchaser is entitled to apply for a tax deed to the property. This is done by serving notice upon the person in possession of the real estate and upon the person in whose name the property is taxed (providing that he or she resides in the county) that unless redemption is made within 90 days the right to redeem will expire and the property will be deemed to the purchaser. (Sec. 447.9) (See Form 4-3 p. 53) Service of the notice is made in the same manner as service of original notices. The notice is signed by the holder of the certificate (the county in cases of salvage sales), his agent, or attorney stating the date of the sale, the description of the property sold, the name of the purchaser, and that the right of redemption will expire and a deed for the land be made unless redemption is made within 90 days from the completion

COUNTY, IOWA

CERTIFICATE OF REDEMPTION FROM TAX SALE
(SOLD UNDER PROVISIONS CHAP. 83, 46 G. A., "PUBLIC BIDDER ACT")

NO. 6

TITLE HOLDER OF RECORD AT TIME OF SALE		DESCRIPTION OF PROPERTY (If Space Is Not Sufficient Show Description on Reverse Side)							LOT OR SEC.	BLK. OR TWP.	RANGE	ACRES	TAXING DISTRICT						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
TYPE OF TAX—REGULAR SPECIAL OR SUBSEQUENT	YEAR	CONSOLIDATED TAX					DEL. ROAD POLL	DEL. DOG TAX	MONEYS AND CREDITS TAX	TOTAL TAX (ADD COL. 3 THRU COL. 10)	REFUND CREDIT	NET TAX (COL. 11 LESS COL. 12)	INTEREST AS PENALTY TO DATE OF SALE	COSTS	TOTAL (ADD COLS. 13, 14, 15)	PENALTY 4% OF COL. 16	INTEREST 8% Per An. num on Total of Cols. 16, 17	TOTAL (ADD COLS. 16, 17 AND 18)	
<i>Sample</i>																			

AUDITOR'S OFFICE, COUNTY, IOWA.

I, _____, Auditor of said county, do hereby certify that the real property described above, sold _____, 19____, to _____ County under the provisions of Chap. 83, Acts 46 G. A., as evidenced by Tax Sale Certificate No. _____ for the amount of the delinquent general taxes as shown above, has this day been redeemed by _____ by payment to me, the said Auditor of _____ Dollars the amount shown hereon as the "Total Necessary to Redeem."

Witness my hand and seal this _____ day of _____, A. D. 19_____

COUNTY AUDITOR

By _____ DEPUTY

Total of Column 19 - - - - -
 Add Cost of Serving Notice - - - - -
 Add Tax Sale Certificate Fee - - - - -
 Add Redemption Certificate Fee - - - - -
 Total Necessary to Redeem - - - - -

Presented and countersigned by me this _____ day of _____, A. D. 19_____

Proper recording thereof having been made in my Sales Record.

COUNTY TREASURER

By _____ DEPUTY

FORM 4-2--CERTIFICATE OF REDEMPTION FROM TAX SALE

To

You are hereby notified that the following described real estate, situated in
County, Iowa, to-wit:

was sold for taxes of, on the day of, 19.....

to

that the certificate of sale thereof has been assigned, and is now owned by

and that the right of redemption will expire, and a Treasurer's Deed for said land will be made, unless re-
demption from such sale be made within ninety days from the date of completed service of this notice.

You will govern yourself accordingly.

Dated day of, A. D., 19.....

AFFIDAVIT OF SERVICE

STATE OF IOWA, COUNTY, ss.

I,, being duly sworn on oath say
that I am the holder of the certificate of purchase above described, and that
the foregoing notice under the direction of

was served upon

at

by

on the day of, A. D., 19.....

(IF MADE BY AGENT OR ATTORNEY SO STATE)

Sworn to and subscribed by the above named

in my presence and before me, this day of, A. D., 19.....

of the service of notice. Service of the notice must be made by certified mail to any mortgagee, or his assignee of record, whether resident or nonresident of the county, if the address is disclosed in a recorded instrument or by a certificate duly filed with the recorder. The notice must also be served on any city where the real estate is located. (Sec. 447.9) Service may be made upon nonresidents of the county, except mortgagees or their assignees of record, by publishing the notice once each week, for three consecutive weeks in some newspaper within the county. Nonresidents may personally be served notice in the same manner as for original notice. (Sec. 447.10) Personal service of the notice may be made on the agent of a nonresident whose name is on file with the treasurer. (Sec. 447.11)

When the county has purchased the property, the auditor must sign the notice. (Sec. 447.9) When preparing and delivering the notice, the auditor should consult with the county attorney to make sure that the legal requirements have been met.

Service of the notice is completed only after an affidavit has been filed with the treasurer, showing the completion of the service. The right to redemption expires 90 days after filing. The costs of serving notice are added to the amount necessary to redeem the property, with the treasurer reporting these costs to the auditor, who enters them in the sale book. Also, the holder of the certificate of sale, or that person's agent, may report in writing to the county auditor the costs incurred in giving notice, and the auditor enters these costs in the sale book. (Sec. 447.13)

Tax Deeds

The treasurer, immediately after the 90 days from the date of completed services, makes out a deed for each unredeemed plot or parcel and delivers it to the purchaser in exchange for the certificate of purchase. (Sec. 448.21) A treasurer's tax deed, if properly signed and recorded, is as valid as any other deed to land and entitles the holder to all rights and duties of a property owner. However, if a person has paid his or her taxes, and through a mistake made in the treasurer's books, or in the tax receipt, the land is sold, the treasurer's tax deed is invalid. The purchaser's money is refunded, and the treasurer corrects the records. The auditor should be notified of the mistake and changes. (Secs. 448.8, .11)

If after five years have elapsed from the time of any tax sale, and the person who purchased the property has not completed the action necessary to obtain a tax deed, the sale is cancelled from the records by the auditor and treasurer. This does not apply to tax certificates held by the county. (Sec. 446.37)

County as Purchaser

When the county acquires property at a scavenger sale and it is not redeemed within the year, the county is entitled to obtain a tax deed. (Sec. 569.8) The county auditor receives the tax deed from the county treasurer when the county has completed all of the action necessary to obtain a tax deed. (See Notice of Expiration of Right to Redeem) With

the property belonging to the county it is no longer subject to taxation. Tax liens in existence against such property are dropped and are not renewed if the county sells the property. (Op. Atty. Gen., September 11, 1973)

When the county acquires title to real estate through a tax deed, the real estate is to be controlled, managed, and sold by the board of supervisors. Some boards will hire an individual to take care and manage property under tax deeds. If such an agent is used, the rents from the property should be carried in a special fund in the office of county treasurer. (Sec. 569.8 and Op. Atty. Gen., 1938, p. 354)

After acquiring a tax deed the county may sell the land at a public auction in order to regain the lost taxes. (See Form 4-4, p. 56) The board may not sell the land for less than the taxes due on it without the written approval of the taxing bodies having majority interest in the general taxes. The proceeds from the sale or from rent received are apportioned according to each taxing body's interest in the real estate. (Sec. 569.8)

Delinquent Special Assessments

Land sold for unpaid special assessments presents many problems. However, a recent attorney general's opinion provides important assistance. The opinion states that property sold for delinquent special assessments at either a regular or scavenger sale should be sold subject to special assessment lien. To facilitate this, the treasurer offers the property for sale for both the general and special assessments. Where a county bids in at a scavenger tax sale, special assessment liens are not cut off, but upon resale of the property to a new purchaser by means of public bidders' auction sale, the new purchaser takes title to the property free and clear of all existing special assessment installments and all existing general property tax liens. (Op. Atty. Gen. 1970, p. 459; and Sec. 150, Ch. 1088, Laws, 64th Iowa General Assembly, 2nd Sess. (1972)) At a scavenger sale the county should only bid for the amount of general taxes, interest, penalties, and costs, and no more. (Op. Atty. Gen., 1936, p. 260) The treasurer must accept the highest bid. (Op. Atty. Gen., 1970, p. 459) If any problems should occur concerning the tax sale of property on which there are special assessment liens, the county attorney should be consulted.

Land Exempt from Taxes - Sold for Taxes

Land that is exempt from taxation and claimed for public purposes which is sold for taxes can present many complicated title problems. (Sec. 446.34) The county attorney should be consulted to handle this type of sale.

Delinquent Drainage Assessments

Drainage assessments and levies constitute liens upon property, and if the taxes are not paid, the property is sold at a tax sale. (Sec. 455.58) The board of supervisors, or the district trustees if control of the district has passed to them, may bid upon part or all of the property offered for sale to pay for delinquent drainage assessments. (Sec. 455.170)

To.....

The County of....., State of Iowa,

having acquired the following described real estate:.....

at tax sale under the provisions of Secs. 7255, 7255b1, of the Code, desires to dispose of this property, and is unable to realize the full amount stated in the tax sale certificate, including all endorsements of subsequent general taxes, interest and costs.

THEREFORE, your consent is requested to assign the above described property for a less sum than the amount of outstanding taxes, penalties and interest.

THEREFORE, it is necessary that the County aforesaid have the attached consent signed by the proper officials of your tax levying body and returned promptly to the County Auditor, at....., Iowa.

..... County.
Board of Supervisors.
By.....
County Auditor.

....., Iowa,....., 19.....

To.....
County Auditor.
..... County, Iowa.

"WHEREAS, on the..... day of....., 19....., the Board of Supervisors of..... County, Iowa, asked the consent of..... District..... to assign the following described property for a less sum than the amount of outstanding taxes, penalties, and interest.

NOW, THEREFORE, be it resolved by the..... District of..... that such consent be hereby granted."

I hereby certify the above resolution was passed on the..... day of....., 19.....

The vote was as follows:

Ayes..... Nays.....

CHAPTER 210, 48th G. A.

Section 7255, Code, 1915, is hereby amended by inserting after the period in line 10 the following: When the county acquires a certificate of purchase and has the same in its possession one year, or more, the board of supervisors may compromise and assign the said certificate of purchase, with the written approval of all tax levying and tax certifying bodies having any interest in said general taxes. All money received from assignment of said certificates shall be apportioned to the tax levying and certifying bodies in proportion to their interests in the taxes for which said real estate was sold.

Signed.....
Name and Title.
.....
Name of District.

If purchased, the property is paid for out of the drainage district's funds; also, any subsequent taxes may be paid from the district's funds. This is a different situation than when the county bids on property at scavenger sales. In this situation the county is paying money for the property rather than crediting the affected taxing districts for the amount of the bid. If the property should be redeemed, the amount paid for redemption is credited to the district's fund. Should there be no redemption, a tax deed is issued to the district trustees, and they may lease or sell the property with the income being credited to the district's fund. (Sec. 455.171)

When land subject to drainage assessments has already been sold to any person at a tax sale, the district's trustees may purchase the person's certificate of sale. This is done by depositing with the county auditor the amount of money to which the holder of the certificate would have been entitled if the land had been redeemed. The rights of the purchaser pass to the trustees. (Sec. 445.171) When the auditor has received this money, he or she notifies the purchaser or his or her assignee if recorded. Upon surrender of the certificate of sale the auditor pays the holder of the certificate the money and assigns the certificate to the board of trustees. Payment is made by the district trustees from its funds on a district warrant with the warrant having precedence over all of the outstanding funds. If the district's funds are insufficient to cover the original warrant, then money is borrowed by issuing another warrant for the same amount that bears a six percent annual interest rate. This warrant has preference over all unpaid drainage district warrants and is to be recorded by the county treasurer on the warrant list. (Sec. 455.175)

Delinquent Taxes on Personal Property

The county treasurer is also responsible for selling personal property to satisfy delinquent personal property taxes. (Sec. 445.6) The treasurer is required to prepare and maintain a delinquent personal property tax list of the delinquent personal property taxes for the current assessment year. (Sec. 445.8(2)) Before personal property may be sold, the treasurer must publish notice of the sale before the first Monday in June. Within 10 days following the final publication of the notice, the treasurer issues a distress warrant authorizing the sheriff, constable, or tax collector to distrain, seize, levy upon, and sell the personal property to satisfy the delinquent taxes and penalties. (Sec. 445.8 as amended by Sec. 75, Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972))

If the county treasurer has reason to believe that an Iowa resident against whom personal property taxes have been assessed is about to remove or dispose of the property, the treasurer may immediately declare the taxes due and payable. He files notice of the tax lien with the county recorder and proceeds to collect the taxes by distress and sale of the personal property. (Sec. 445.6) The county treasurer is also authorized to bring an ordinary legal suit to collect the delinquent taxes. (Sec. 445.3) Finally, the treasurer may have personal property taxes certified to another county when no property can be found within the county to satisfy the taxes. (Secs. 445.53, .56)

The treasurer or the board of supervisors may appoint tax collectors to assist in collecting delinquent taxes. (Secs. 445.47-.51) If the

collectors are unable to collect the taxes, or if none are appointed, the treasurer directs the sheriff to proceed and collect taxes. (Sec. 445.49) Collectors appointed by the treasurer are paid five percent of the amount collected, while collectors appointed by the board of supervisors are not to receive more than 10 percent of the amount collected. (Secs. 445.48, .50)

The interest and penalties collected from delinquent taxes are to be paid into the county general fund. The tax collector's compensation is also paid from the county general fund. (Sec. 445.52)

Suspended Taxes

Taxpayers who are unable to pay taxes because of their age or health may file a petition with the board of supervisors asking that their taxes be suspended. (Sec. 427.8) The board may order the county treasurer to suspend the taxes providing that the petition has already been approved by the city or township in which the property is located.

Whenever a person is a recipient of federal supplementary security income or state supplementary assistance, or is a resident of a health care facility which is receiving payment from the Department of Social Services for his or her care, the person is deemed to be unable to contribute to the public revenue. The commissioner of Social Services notifies the board of supervisors that the person is unable to contribute to the public revenue, and the board in turn notifies the treasurer that the taxes are to be suspended. (Sec. 427.9 as amended by Sec. 25, Ch. 186, Laws, 65th Iowa General Assembly, 1st Sess. (1973); and Sec. 135C.1) No petition is required to be submitted to the board of supervisors asking for the suspension of taxes. (Secs. 427.8, .9)

If the taxpayer should sell the property, or the taxpayer dies and the ownership of the property passes to someone other than the taxpayer's spouse or minor dependent, the suspended taxes become due and payable. No penalty is attached to the suspended payments, but six percent annual interest occurs from the date the taxes were suspended by the board. No interest is charged against the estate of persons who were receiving old-age assistance. (Sec. 427.11) When the property taxes of an old-age assistance recipient have been suspended, and no estate is opened within 90 days after the recipient's death and the surviving spouse is not occupying the property, the county treasurer issues to the auditor a tax sale certificate. The requirements of a scavenger tax sale are not applicable in this situation. (Sec. 446.38)

The county treasurer is required to maintain a "suspended tax list" which contains the information about the suspended taxes. Entries in this book do not have to be carried forward to any other book or tax list, unless specifically mentioned by law. (Sec. 427.12)

Compromised Taxes

The board of supervisors may compromise delinquent property taxes providing that the county treasurer has offered the property for sale to satisfy the delinquent taxes for two consecutive years, and the property has not been sold. Or, if the property has been sold for only a portion

of the delinquent taxes, the board may compromise the remaining delinquent taxes. The board may compromise only the taxes that were levied before or during the year of the tax sale. The board does this by entering into a written agreement with the owner of the legal title or with any lien holder. The agreement states that for the payment of a stipulated sum of money the delinquent taxes will be regarded as being fully satisfied. (Sec. 445.16)

A copy of the agreement is to be filed with the county auditor and treasurer. When payment is made, the auditor and treasurer make the appropriate entries in their records, noting that the taxes have been satisfied and canceled. (Secs. 445.17-.18)

When personal property taxes are not a lien upon any real estate and are delinquent for one or more years, the board may compromise the delinquent tax in the same manner as for delinquent real estate taxes. The board may do this only when it is evident that the delinquent personal property tax is not collectible in the usual manner. (Sec. 455.19)

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Chapter 5

DISBURSING COUNTY FUNDS

The flow chart on the following page describes the steps involved in disbursing county funds.

Claims

In order for the county to disburse money from its treasury, a claim must be filed with the county auditor who in turn submits the claim to the board of supervisors for approval. (See Forms 5-1, 5-2, 5-3) The claims, when presented to the auditor, are audited for arithmetic accuracy and then numbered consecutively in the order of filing. After each claim is assigned a number, it is alphabetically entered into the "claim register" by fund. The register may consist of either a bound book in which the claims are entered or an envelope file in which the claims are placed. When entering or placing claims into the register the auditor must show the claim number, the nature of the claim, and the name of the claimant. Space is also provided to show the action of the board of supervisors, and if the board allows the claim, the fund upon which the allowance is made. (Secs. 331.19 and .20)

All claims for fees or compensation, except salaries fixed by statute, must be clearly itemized, signed by the claimant, and filed with the auditor. This is a procedure established by the 2nd session of the 65th Iowa General Assembly in 1974 and makes Form 5-4 (see page 66) obsolete.

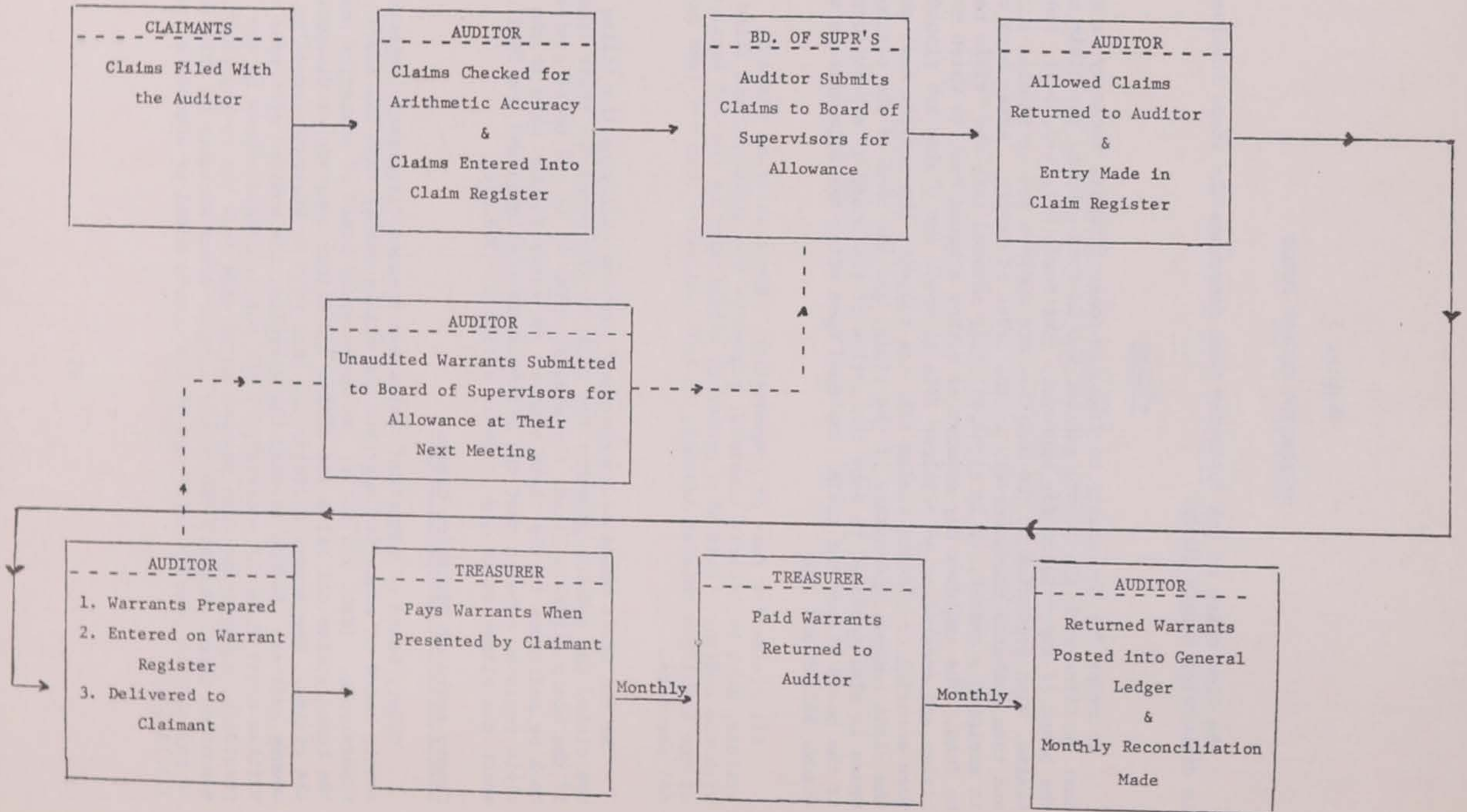
At the first board of supervisors' meeting following the filing of the claim, the auditor presents the claim to the board for their approval. If the board allows a claim, the auditor notes it in the board's minute book by reference to the claim number. An entry is then made in the claim register showing that the claim has been allowed and the fund upon which the allowance is made. (Secs. 331.20 and 333.1(6))

County Board of Education Claims

County board of education claims are treated differently because the county board of education approves the claims rather than the board of supervisors. (Sec. 273.13(1)) At each county board of education meeting the board audits all bills and claims and either approves or disapproves the claims. The approved claims are then paid by warrants issued by the county auditor. Before issuing the warrants, the auditor must have a written order from the secretary of the board, countersigned by the president, authorizing such payment to be made from the county board of education fund. Monthly the county auditor draws warrants on this fund to pay all the regular employees of the county board of education. (Sec. 273.13(11))

DISBURSING COUNTY FUNDS

FLOW CHART



COUNTY GENERAL FUND

Purchase Order No. _____

CLAIM NO.	WARRANT NO.
-----------	-------------

Amount \$ _____

Bill of _____

Address _____

For _____

I, Jim Maloney, County Auditor, hereby certify that this claim has been audited and conforms with law and regulations adopted by the Board of Supervisors.

Jim Maloney, Auditor

By _____ Deputy

Action by Board: _____

POLK COUNTY DEPARTMENT OF SOCIAL SERVICES
AUDITED BY: _____
APPROVED BY: _____

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COUNTY GENERAL FUND CLAIM

FORM 5-1

JOHNSON COUNTY CLAIM

Warrant No. _____

Claim No. _____

Fund _____

Name of Claimant _____

Address _____

BILL AGAINST JOHNSON COUNTY

For _____

Amount Claimed - - \$ _____

Amount Allowed - - \$ _____

_____ Session

19 _____

THIS BILL AS SHOWN ABOVE

Chairman

I swear that to the best of my knowledge and belief the within account is true and wholly unpaid.

Subscribed to and sworn before me this _____ day of _____, 19____

Auditor
Notary Public

**COUNTY MENTAL HEALTH
AND INSTITUTION FUND**

CLAIM NO.

WARRANT NO.

Purchase Order No. _____

Amount \$ _____

Bill of _____

Address _____

For _____

I, Jim Maloney, County Auditor, hereby
certify that this claim has been audited and con-
forms with law and regulations adopted by the
Board of Supervisors.

Jim Maloney, Auditor

By _____ Deputy

Action by Board:

COUNTY MENTAL HEALTH
AND INSTITUTION FUND

FORM 5-3

IMPORTANT NOTICE:

The law requires every claim in excess of \$25.00 be accompanied by a NOTARIZED affidavit. Use this form and ATTACH to your claim or claims.

Invoice No. _____ Purchase Order No. _____

STATE OF IOWA, COUNTY OF POLK, ss.

I, _____ being sworn on oath depose and say that the attached account is just and true and that the same has not been paid or any part thereof.

Company

SIGN HERE → X

Owner or authorized agent

Subscribed and sworn to before me this _____ day of _____, 19____

notary public or deputy auditor

The attorney general has ruled that, "desks and equipment purchased for county school system personnel employed to provide services enumerated in Chapter 257 should be paid from county board of education funds rather than general county funds." (Op. Atty. Gen. (Green), June 7, 1971)

Warrants

The allowed claims are the written authorization for the auditor to issue warrants for the payment of claims. The warrant directs the treasurer to pay the proper amount of the person on whom the warrant is drawn.

The county auditor is the only one who may issue warrants for the disbursement of county funds, and with certain exceptions, the auditor may only issue these warrants after the board of supervisors has voted their approval of the aboe mentioned claims. (Sec. 33.2) For county board of education claims, approval must first be obtained from county board of education, rather than the obard of supervisors.

Issuance of Warrants Prior to Allowance

In the following situations the auditor may issue warrants before claims are allowed by the board of supervisors: (1) upon certification by the court clerk for jury fees and mileage costs when the juror is dismissed, (2) upon certification by the county attorney and jury foreman for grand jury witness fees and mileage costs, (3) upon certification by the court clerk for witness fees before jury trials (when applicable),

(4) upon certification by the judge for the per diem cost of the court's shorthand reporter, and (5) by order of the district court judge for grand jury expenses. (Sec. 333.3)

The board of supervisors may by resolution authorize the county auditor to issue warrants for salaries and payrolls which have been previously fixed and approved by the board of supervisors. Also, warrants may be issued for fixed charges such as postage, water, and light when a verified bill is presented to the auditor. (Sec. 333.4)

All bills which were paid by the auditor but were not directly allowed by the board of supervisors must be submitted at the first meeting of the board following payment. The board reviews the bills, and if allowed, they are entered as "other claims allowed by the board." (Sec. 333.5)

Department of Social Services Reimbursement

The board of supervisors will not approve claims involving partial or full reimbursement from the Department of Social Services - Bureau of Family and Children's Services - until the state has issued warrants paying their portion of the claim and the county treasurer has deposited these warrants in the county treasury. The treasurer forwards a deposit receipt to the county auditor who then submits the claim to the board of supervisors for approval. Upon the board's approval the auditor draws a warrant for the full amount and forwards it to the appropriate party. It is important to note that the state's portion of the claim has already been deposited in the county treasury, and therefore the auditor issues only one warrant, paying the claimant the full amount.

Warrant Book

The auditor is required to keep a "warrant book." Each warrant is assigned a number, and when a warrant is issued, it is recorded into the warrant book showing the number, date, and name of the person to whom it was issued. (Sec. 333.2) The warrant is made payable to the person performing the service and states the purpose for which the warrant was issued. (Sec. 333.6)

Delivery of Warrants

In a few counties the auditor takes the warrants directly to the treasurer who in turn makes out a check and mails it to the person to whom it is due. However, most county auditors issue warrants directly to the person they are due, and this person cashes the warrant at the bank. Each day the bank on which the warrants are drawn supplies the treasurer with the warrants in its possession. The treasurer checks the warrants to make sure they are from his/her county and then writes the bank one check to cover the total amount of the warrants.

Tuck Law (Expenditures Confined to Receipts)

The county auditor should remember that it is unlawful for the board of supervisors, the county auditor, or any county officer to allow claims, to issue warrants, or to enter into contracts which will result in the amount expended from a fund exceeding the amount of collectable revenues (plus previous years' unexpended ballances) for that fund for that year. Any

officer allowing such a claim will be held personally liable for the payment of the claim, warrant, or contract. (Sec. 343.10) The auditor should act accordingly and advise the board of supervisors on the condition of the funds and also advise the various county officers on the condition of their respective fund to insure that fund balances will be in the black at the end of the year.

However, the county auditor has no discretion in issuing warrants, and, until the limit of collectable revenue is reached, the auditor must issue warrants on claims allowed by the board of supervisors. (Carl R. Miller Tractor Co. v. Hope, 1934, 218 Iowa 1235, 257 N.W. 312) But the auditor may not issue warrants when it is known that if all the bills were in, they would exceed the collectable revenue. (Op. Atty. Gen., 1925-26, p. 221)

The exception to this law are for the following expenditures: (1) for building or repairing bridges destroyed by flood, fire, or similar extraordinary casualty, (2) for bridges necessitated by the construction or drainage improvements, (3) for the operation of the courts, (4) to benefit any person entitle to aid from public funds,¹ and (5) for expenditures authorized by a vote of the people. (Sec. 343.11)

Insufficient Funds

Because of the unevenness of cash flows between collectable revenues and expenditures in a fund during the year, there temporarily may not be enough cash to pay the issued warrants. Warrants may also be issued when there are insufficeint funds for the exceptions specified in the Tuck Law (see above). When these warrants are presented to the treasurer, the treasurer notes on the warrant that it is "not paid due to lack of funds," signs the warrant, and marks the date upon it. The warrant will then draw interest at five percent per year until the funds become available to pay the warrant. The treasurer may also arrange to sell the warrant at face value but at a lower rate of interest. (Secs. 334.3-.4 and 74.2-.3) Warrants for levee and drainage districts that are unpaid for lack of funds are handled in the same manner as other unpaid warrants except the drainage warrants draw interest at seven percent per year. (Sec. 455.198)

The county treasurer is responsible for calling in the unpaid warrants as funds become available to pay them. When the warrants are paid, the treasurer notes on the warrant the date of payment and the amount of interest paid. (Sec. 74.7)

Partially Paid Warrants

When a person either makes an overpayment into the county treasury or presents for payment a warrant in excess of funds in the treasury, the treasurer cancels the warrant and gives the person a certificate of overplus. Upon presentation of the certificate to the county auditor, the auditor files it and issues a new warrant for the amount of the overplus. The new warrant contains reference to the old warrant and entitles the holder to payment. (Sec. 334.5)

¹The soldiers' relief fund is exempted from the operation of Tuck Law. (Op. Atty. Gen. 1940, p. 362) It is proper to issue warrants against the poor fund after the fund is overdrawn, and in that emergency, the proper procedure is for the holder of the warrant to present it to the treasurer and have it stamped "not paid for want of funds." (Op. Atty. Gen. 1934, p. 59)

Auditor to Keep Account with Treasurer

Cash Reserve Balance

As part of the county auditor's duty in disbursing county funds, the auditor must maintain a running balance with the county treasurer of the cash reserve monies coming into or going out of the treasurer's hands. The cash reserve balance of each separate fund or tax must be maintained separately. For each separate fund the auditor must charge the treasurer with: (1) the beginning balance of the account, (2) previous year's taxes that have been collected but not spent, and (3) all additions to each tax or fund that have not been expended. (Sec. 445.59)

All taxes collected for each individual fund or account are credited to the cash reserve account of each individual fund or account, whenever taxes are collected. As expenditures are made the amounts in the cash reserve accounts are drawn down.

The county auditor must work closely with the county treasurer when dealing with the balances of the cash reserve accounts. The amount in the cash reserve provides the county with its cash working balances. Investments of treasury funds and the timing of large expenditures depend upon the balances in the cash reserve. The amount in the cash reserve also determines if there is enough money deposited in the bank to pay outstanding warrants. Thus it is essential that the auditor work closely with treasurer when dealing with the balances of the cash reserve account.

Treasurer's Semiannual Report

At the July and January meetings of the board of supervisors, the board must make a full and complete settlement of funds with the county treasurer. When preparing this report the treasurer submits it to the county auditor. The auditor completes the report by entering the outstanding warrants on the semiannual report. The completed report is filed with the board of supervisors. The board approves the report by resolution and it is entered into the board's proceedings. (Sec. 456.2) The report must be published as part of the board's proceeding. (Sec. 349.16(3)) (See Form 5-5)

Reconciliation of Paid Warrants

Monthly the treasurer notifies the auditor of the warrants which have been paid during the month and returns the paid warrants to the auditor. (Sec. 334.7) From this information the auditor reconciles the warrants he or she has issued with the warrants paid by the treasurer for the month. The difference between the two tells the auditor the amount of warrants outstanding and the cash condition of the various funds. After reconciling the balances of warrants issued to the warrants paid, the auditor posts the warrant book entries into the general ledger. A list of the outstanding warrants per fund may also be drawn up at this time.

Miscellaneous Claims

Some claims require the county auditor to perform additional duties when preparing the claim. This section describes what the auditor must do when preparing these miscellaneous claims.

Bounties

The board of supervisors may by resolution provide for the payment of bounties from the county treasury for wild animals caught and killed in the county. (Sec. 350.1) The board may levy the necessary taxes to pay these claims, and such taxes cannot be used for any other purposes. (Sec. 350.8)

Claims for bounties on wild animals caught and killed in the county must be filed with the county auditor. The claimant must verify the claim by signing it and presenting claws, feet, skins, or whatever other proof the board of supervisors requires. (Sec. 350.4) The verified claim must show that each animal for which a bounty is claimed was caught and killed within the county during the 30 days prior to the date of filing. If the auditor suspects that the animal was not caught and killed within the county, he/she should notify the county sheriff.

For the following animals the claimant must exhibit before the auditor: (1) the whole skin of each wolf, lynx, fox, or wildcat; (2) both front feet and claws of each gopher; (3) the head and scalp of each groundhog; (4) the head and feet of each crow; and (5) two inches of the tail, with rattles attached, for each rattlesnake. (Sec. 350.5) The auditor must then destroy or deface the evidence in order to prevent their use in obtaining another bounty. The defaced skins of wolves, lynxes, foxes, and wildcats and the rattles of rattlesnakes may be returned to the claimant. The heads, scalps, feet, claws, and other required portions must be destroyed. (Sec. 350.6)

Vital Statistics Registrar Claims

The state registrar of vital statistics certifies to the county auditor the number of birth, death, and fetal death certificates registered by each local registrar of vital statistics. Included in the certification is the amount due each registrar for registering the various certificates. (Sec. 144.11) Each local registrar is paid 50 cents for each certificate of birth, death, or fetal death registered by him and transmitted to the county or state registrar. Full-time employees of a state or local government unit may not receive any compensation for registering these vital statistics. (Sec. 144.10)

Upon receipt of the certification from the state registrar, the county auditor must prepare claims paying the local registrar the fees due that official. The claims are paid out of the county's general fund. (Sec. 144.11) Usually certification is done on a quarterly basis, however, the county may request that the state registrar certify the information on a monthly, semi-annual, or annual basis. (Sec. 444.11)

Domestic Animal Fund

Fees collected from dog licensing are paid into the domestic animal fund to help reimburse persons who have suffered damages because of loss or injury to domestic animals or fowl by wolves or by dogs. The county auditor receives claims for the damage of domestic animals, submits the claims to the board of supervisors, and issues warrants for the allowed claims.

Any person who has any domestic animals or fowl killed or injured by wolves or dogs may file a claim with the county auditor for the damages.

Claims must be filed with the auditor of the county where the damages occurred and must be filed within 10 days of the time the person or his agent became aware of the damages. (Secs. 351.1 and .2) The amount of damages and a detailed statement of the facts attending the killing or injury must be stated on the claim. At least two disinterested persons not related to the claimant must verify, by affidavit, the statement of facts. (Sec. 352.2) The claim is submitted to the board of supervisors for allowance. The board allows the part of the claims it feels is justified. (Sec. 352.3) Because the claimant may be covered by insurance or may already have been partially reimbursed by the owner of the animal causing the damage, the board may allow less than what is claimed. (Op. Atty. Gen., 1960, p. 190) When a claim has been allowed, the auditor should enter the value of each animal or fowl killed or injured into the board's records. (Sec. 352.3)

Warrants for allowed claims are made payable on July 1, following their issuance and may be paid only from the domestic animal fund. (See Transfer of Funds.) (Sec. 352.4)

Bovine Brucellosis Claims

Claims on the county brucellosis eradication fund are certified by the Department of Agriculture and filed with the county auditor. The auditor presents these claims to the board of supervisors. The board must allow these claims, and they are to be paid as other claims against the county. (Sec. 164.28) Claims made on this fund are for the purposes provided for in Chapter 164 (Bovine Brucellosis) and for the payment of the expenses of the inspection and testing programs provided in Chapter 163A (Brucellosis Control in Swine).

The county auditor has to make the yearly report described in the agricultural reporting section of this manual. (Sec. 164.25)

Should it appear to the secretary of agriculture that the balance in the eradication fund is sufficient to carry on the eradication work in the county for the ensuing year, the secretary of agriculture notifies the county auditor of this fact. The auditor upon receipt of this certification presents it to the board of supervisors. The board cannot make a levy for the brucellosis eradication fund for the ensuing year. (Sec. 164.26)

Whenever the balance of the fund becomes less than 2,500 dollars, the county auditor must notify the Department of Agriculture in writing of the balance. No expense can be incurred on the account in excess of the cash available in the fund. (Sec. 164.27)

Bovine Tuberculosis Claims

Claims on the county tuberculosis eradication fund are certified by the Department of Agriculture and filed with the county auditor. The auditor presents these claims to the board of supervisors. The board must allow these claims, and they are to be paid as other claims against the county. (Sec. 165.25)

The county auditor is required to perform the same fund management duties as for the brucellosis eradication fund (see above). (Secs. 165.19-.25)

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Chapter 6

FEES, LICENSES, PERMITS

Accounting of Fees

The fees and charges collected by the auditor's office must be recorded in the auditor's "fee book." The book is part of the county's permanent records and must provide columns for entering the following information: the date, kind of service, for whom rendered, and the amount of fee collected. When the charge is for recording an instrument, the names of the parties involved must be entered in the fee book. This information is entered at the time the service is rendered. (Sec. 342.2) All of these fees and charges of whatever kind belong to the county unless otherwise exempted by law. (Sec. 342.1) The fees and charges that come into the auditor's hands must be deposited in banks that have been approved by the board of supervisors (Sec. 453.1) The deposits are made into the auditor's office account. If a receipt is requested by the person paying the fee the auditor must give him a receipt showing the item and the date. (Sec. 79.6)

Quarterly the auditor must pay into the county treasury all of the fees and charges collected during the preceding quarter. This is accomplished by drawing a check on the auditor's office account made payable to the county for the amount of fees collected and deposited during the preceding quarter. The check, together with any collections on hand in the auditor's office, are then delivered to the county treasurer. When making the payment the auditor must record the date and the amount of each payment in the fee book. The treasurer gives the auditor duplicate receipts for the deposited money. (Sec. 342.3) One copy of the receipt is recorded in the county's general ledger. The other copy accompanies the auditor's fee report made to the board of supervisors.

Also quarterly the auditor must make an itemized and verified report to the board of supervisors showing in detail the fees collected during the preceding quarter. This report is made on Iowa Official Form No. 352. (See Form 6-1.) (Sec. 342.3)

The county treasurer, recorder, sheriff, clerk of district court and their respective deputies or clerks must account for fees or charges in the same manner as the auditor. When they make their quarterly deposit into the county treasury, they must file one copy of the treasurer's receipt with the county auditor. (Secs. 342.1-.3) If the treasurer's receipts are attached to the report made to the board, then the auditor may obtain his or her copy from this report.

Land Transfer Fees

The auditor is entitled to charge and receive fees for certain real estate transactions. (Sec. 351.15)

Title Transfers

The auditor must charge a one dollar fee for each land transfer made in the transfer books. (See Land Transfers.) The fee is charged for the

County Auditor's Report of Fees Collected

STATE OF IOWA,

County, } ss.

TO THE BOARD OF SUPERVISORS OF _____ COUNTY:

I, _____ Auditor

of the above named County and State, do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the quarter ending _____ 19____, and the same has been paid to proper authorities, as per duplicate vouchers No. _____ hereto attached:

OFFICE FEES

For Transfer Fees _____

For Estray Fees _____

For Redemption Fees _____

For Tax Sale Fees _____

For School Fund Loan Fees _____

For other Office Fees _____

Total Office Fees _____

OTHER COLLECTIONS

For Dog License _____

For Sale of Text Books (Due County) See Treasurers Receipt No. _____ Attached _____

For Tax Sale Redemptions (Due Certificate Holders) _____

For Miscellaneous Collections Other Than Office Fees _____

Total Other Than Office Fees _____

Total _____

All of which is respectfully submitted.

County Auditor

Subscribed and sworn to before me by _____ County Auditor

this _____ day of _____ 19____

Clerk of the District Court _____ County

transfer of each separate parcel of real estate described in any deed or court certified transfer of title.¹ If several parcels are described in one deed or transfer of title and the parcels are contiguous or separated by only public streets² or highways the auditor's fee must not exceed a total of five dollars.² (Sec. 333.15(1))

When the auditor receives both the court certificate of title change, and the one dollar transfer fee from the district or supreme court, the transfer is entered in the auditor's books. The court clerk collects the fee as part of the court costs and pays it over to the auditor at the time the certificate of change is filed. (Sec. 558.66) Court transfers of titles are also subject to the five dollar maximum fee limit for contiguous parcels. (Op. Atty. Gen., p. 182)

Land Redemption Certificates

A one dollar fee is collected by the auditor when a certificate of redemption of land sold for taxes is issued (see Tax Redemption). (Sec. 333.15(2))

Tax Sale Certificates

The county treasurer is to collect a one dollar fee for each tax sale certificate issued for lands sold for nonpayment of taxes. (Sec. 446.29) The auditor is also to collect a one dollar fee for each sale certificate issued by the treasurer. (Sec. 333.15(3)) The attorney general has ruled that both the auditor and the treasurer may collect separate fees because they are performing separate duties and must be compensated. (Op. Atty. Gen., 1946, p. 182)

Indexing Name Changes

When a person has legally changed his or her name in accordance with Chapter 674, the county auditor may charge the person a one dollar fee for indexing the name change in the auditor's records. The fee is collectable for each parcel of real estate that the person owns within the county. (Sec. 674.14)

The county recorder may also collect a one dollar fee for indexing the name change upon the recorder's records. The name change is only required to be certified to the recorder's office by the court clerk. (Sec. 674.8) The auditor should make arrangements with the recorder to insure that the name change information is forwarded to the auditor's office.

General Fees

The county auditor is legally required to perform the following services and if no fee has been fixed under law, is entitled to receive:

¹Court certified transfer of titles usually occur in the settlement of estates or divorces.

²A parcel of real estate lying outside of a city or town is all of the unplatted land described in any deed or transfer of title lying within one numbered section of land. (Sec. 333.15(1))

(1) 25 cents - drawing and certifying an affidavit, or giving a certificate not attached to another writing, (2) 35 cents - for affixing the auditor's official seal to any paper, whether the certificate be under seal or not, (3) 10 cents for every 100 words - for making out a transcript of any public papers or records under his control for the use of a private person or corporation, or for recording articles of incorporation. (Sec. 79.3)

As a service to the community the auditor may provide miscellaneous items or services for which a fee is collected. For example, the auditor may have additional copies of plat books prepared and then sell them to the public.

Dog Licenses

The county auditor is responsible for issuing dog licenses, collecting of license fees and keeping records of dogs and licenses within the county.

Owners Required to License

Owners of dogs six months old or over, except dogs kept in kennels and not allowed to run at large, must annually obtain a license for their dogs. (Sec. 351.1) To obtain a license the owner must file a license application with the auditor of the county in which he resides. (Sec. 351.3) The auditor furnishes the application blank the person is to use. When the auditor has received the completed written application, together with the annual license fee, the auditor issues the applicant a license. The license is in the form of a metal tag which the owner attaches to the collar of the dog. The tag is to be kept on the dog at all times until the license expires at the end of the year. (Secs. 351.7-.8)

Rabies Vaccination Required

Before the auditor may issue a dog license, the owner must present evidence with the license application that the dog has been vaccinated for rabies. If the license fee is paid to the assessor, the evidence must be presented to the assessor when the fee is collected. The evidence consists of a certificate signed by a licensed veterinarian showing that the vaccination does not expire within six months of the effective date (January 1) of the dog license. Regardless of whether or not the dog is licensed, it is unlawful for a person to own a dog that has not been vaccinated for rabies, providing that the dog is over six months old and is not kept in a kennel and allowed to run free. At the same time the veterinarian issues the rabies certificate, a tag will also be issued which is to be attached to the dog's collar. The tag shows that the dog has been vaccinated.

Licensing Dates

The Code requires that applications for dog licenses be made on or before January 1. (Sec. 351.3) However, applications for dog licenses may be made after January 1, or when the owners acquire the dog. A license must also be obtained for dogs reaching the age of three months after January 1. (Sec. 351.4) License fees become delinquent on July 1, of the year in which they become due and payable. A penalty of one dollar is added to each unpaid license on and after July 1. (Sec. 351.17)

as amended by Ch. 280, Acts, 65th Iowa General Assembly, (1973)) Thus dog owners may apply and receive dog licenses between January 1 and July 1 and not have to pay any penalty. The auditor has to certify a list of the delinquent dog licenses to the county treasurer by July 15 (see Delinquent Dog Licenses).

Annual License Fees

The annual license fee is one dollar for each male dog and three dollars for each unspayed female. A spayed female dog is considered as a male. The license is for one year and expires on January 1 of the year following issuance. If it appears that the amount of money produced by the license fees is inadequate to provide sufficient funds to pay the claims on the domestic animal fund, the board of supervisors may increase the amount of the license fees. The increased fees may not exceed three dollars for each male and five dollars for each unspayed female. The board may not increase the fees in cities where dog owners must pay a municipal dog license fee. (Secs. 351.6 and .9)

Transfer Fees

The auditor must make various types of dog license transfers; however, under no circumstances should the auditor transfer a license from one dog to another. (Secs. 351.12, .13)

When ownership of a dog is transferred, the auditor transfers the license by noting the new owner's name and address in the dog license book. The auditor collects a 25 cent fee for noting the change in ownership. (Sec. 351.10)

When a dog is permanently transferred from one county to another county, the auditor is not to collect a new license fee, but only a 25 cent transfer fee. The owner gives to the auditor of the county to which the dog is transferred the original license tag. The auditor keeps the surrendered license tag and issues the owner a new license tag without charging a license fee. When the auditor records this information in his dog license book, the newly issued license is noted as a transfer and issued in lieu of the original tag. (Sec. 351.11)

If the license tag has been lost, the auditor may issue a duplicate tag when the owner files an affidavit stating that the tag has been lost or destroyed. For this service the auditor collects the 25 cent transfer fee. The new license tag number is recorded in the license record book. (Sec. 351.14)

Assessor to Assist the Auditor

The assessor is required to perform two duties in conjunction with dog licensing that aids the auditor in the collection of dog license fees. When the assessors list property for assessment, they must also list all persons who own or harbor dogs. The sex of the dog and the number of dogs owned are included as part of the list. This list is to be turned over to the county auditor. For this service the assessor is to receive the sum of ten cents for each dog listed. The fee is paid in full from the

domestic animal fund when the assessor turns the list over to the auditor. The fee is considered as earnings of the assessor's office and within ten days must be paid to the county treasurer and credited to the assessment expense fund. (Sec. 441.12)

The assessor may also collect the dog license fee for the auditor if the dog owner desires to pay the assessor. The assessor gives the owner a receipt showing the required information. The assessor then pays the collected fees over to the auditor. The assessor includes with the fees a full report showing the name and address of the owner, the number owned and their sex, the evidence of the rabies vaccination for each dog and the fee paid on each dog. Upon receiving the fees and the report, the auditor mails the license tag to the dog owner. (Sec. 351.16)

Auditor to Prepare All Forms

The auditor must prepare all of the forms, application blanks and tags, including proper columns in the assessor's books in which to note the ownership of dogs, used in licensing dogs. (See Form 6-2.) The application blanks and tags are to be furnished by the county. (Sec. 351.23)

FORM 6-2

APPLICATION FOR DOG LICENSE TAG

Town or Township _____

Date, _____, 197__

Do Not Write in This Space

**APPLICATION FOR
DOG LICENSE TAG**

State Taxing District Plainly

LICENSE TAG No. _____

TO THE COUNTY AUDITOR
STORY COUNTY, IOWA

License Tag Fee \$ _____

**LICENSE FEE
RECEIPT**

Fee \$ _____

Name of Owner _____ Breed _____

Address _____ Color _____

Markings _____ Age _____

- Male
- Spayed Female
- Female

Sex Male Spayed Female Female
Name of Dog _____
Dated at _____ this

Name of Owner

Certificate of Rabies Vaccination:
Number _____ day of _____, 197__

Date of Vaccination _____

Type of Vaccine _____ Signature of Owner _____

Expiration Date of Vaccination _____

Licensed Veterinarian _____ Assessor - County Auditor - Notary Public _____

Taxing District

Assessor
County Auditor
Notary Public

ROCH BROTHERS, DES MOINES 71-1105

The application blanks must provide space for the owner to indicate the breed, sex, age, color, markings and name, if any, of the dog, the owner's address and a place for the owner's signature. The application also provides space for the date of the most recent rabies vaccination,

the type of vaccine administered, and the date the dog must be revaccinated. In some counties the application blank provides space for a receipt of the license fee. The receipt is detached from the application and returned to the owner.

Dog licenses are to be in the form of a metal tag with the following information stamped on the tag: (1) the year for which it is issued, (2) the name of the issuing county, and (3) a serial number corresponding to the number shown in the auditor's record book. (Sec. 351.7) With the metal tag the auditor may also furnish hangers or rivets so that the tag may be permanently fastened to the dog's collar.

Record License Book

The auditor must keep a separate dog license record book. In the record book the auditor must show the following: (1) the serial number and date of each license application, (2) a description of the dog as specified in the application blank, together with the name of the owner, (3) the date when the license tag was issued, and (4) the tag's serial number. The date of the most recent rabies vaccination, the type of vaccination administered, and the date the dog needs revaccination must also be included in the record book. Space is provided for recording the amount of all fees, licenses, penalties, and costs paid to the auditor. Finally, any other information that may be required by law must be included. (Sec. 351.22)

Fees Credited to Domestic Animal Fund

Dog license fees are accounted for in the same manner as the other fees collected by the auditor. However, the dog license fees are credited to the domestic animal fund rather than to the county's general fund (see Domestic Animal Fund). (Sec. 351.6)

Municipal Dog Licenses

Municipalities have the option of providing for the municipal licensing of dogs. This licensing is in addition to the mandatory county license and is usually handled in a similar manner as county dog licenses. Municipalities may not tax dogs that are kept in kennels and not permitted to run at large. (Sec. 351.24)

When a municipality licenses dogs, the county may provide the optional service of collecting both the municipal and county dog license fees and distributing the license tags. The Code does not make provisions for the county to collect municipal dog license fees. Thus any provisions for providing this service should be negotiated directly between the board of supervisors, the auditor's office and the city officials. If the county provides this service, dog owners may pay both license fees at the same time rather than making separate trips to the auditor's office and the city's license office.

License Due Notices

Some county auditors have found it convenient to mail dog licensing packets to dog owners prior to the time the dog license becomes due.

(See Form 6-3.) The previous year's license information is used as the source for the mailing list. The packets consist of an application for a dog license tag together with an envelope for returning the completed application and rabies certificate, if required. On the back of the envelope the auditor instructs the dog owner on how to fill out the application. Information relative to what the law requires in the way of license fees, delinquent dates, the listing of dogs on the Assessor's Rolls and rabies information may be included with the instructions.

The licensing packet notifies dog owners that dog licenses are due and should be paid, or if the dog has died or been disposed of, it reminds the owners to make sure that the dog has been removed from the Assessor's Rolls. The packets may also save the dog owner from making a special trip to the auditor's office. Auditors in counties where licensing packets are used feel that they are encouraging the licensing of dogs. This is especially important where assessors no longer assess door-to-door.

To make optimal use of the auditor's staff, the packets may be prepared when the office is not busy and then mailed out in early December. By color coding the returned envelopes the staff may quickly separate the dog license mail from other business matters. The envelopes may be set aside until it is convenient for a clerk or deputy to process the licenses.

Estrays

Any resident of a county may take up an estray when the animal is on the person's premises, or is on the premises of another person, for more than five days.³ (Sec. 188.26) A person taking up an estray must, within five days thereafter, post written notice of such facts for 10 days in the three most public places in the township. (Sec. 188.27) If the animal is not claimed within 10 days the taker-up must immediately file an affidavit with the county auditor showing the information required in Section 188.28.

The county auditor must record the affidavit in the estray book which is kept in the auditor's office. The auditor must have a copy of the notice posted on the door of the court house. (Sec. 188.31) The auditor must also have the affidavit published once each week for three weeks in some newspaper of the county. (Sec. 188.32)

A 50 cent fee is due the auditor for entering of the taker-up's affidavit into the auditor's estray book, for publishing and posting the affidavit and for all services performed in each case of estrays. The 50 cent fee is not to include the printer's fee which is collected in addition to the 50 cent fee. (Secs. 188.30-.32 and Sec. 188.48(7)) If the person takes up two or more estrays at the same time, the animals must be included in one notice and affidavit, and the auditor collects only one fee. (Sec. 188.33)

³An estray is a wandering farm animal whose owner is unknown to the person who takes it up.

APPLICATION FOR DOG LICENSE TAG
STORY COUNTY, IOWA

Do Not Write in This Space

LICENSE TAG No.

Town or Township _____

Name of Dog _____ License Tag Fee \$ _____

Breed _____

Markings _____

Color _____ Age _____

Sex: Male Spayed Female Female
 FEES: Male \$1.00 — Spayed Female \$1.00 — Female \$3.00

Dated this

_____ day of

Name of Owner _____

B. B. B. CO.
33985

19 _____

P. O. Address _____

Signature of Owner

Assessor — County Auditor — Notary Public

Nevada, Iowa

Dear Sir or Madam:

In order to save time for you and our office too, we are enclosing a dog card for you to complete with the vaccination information included. Be sure to sign card and return to this office in the enclosed self-addressed envelope with the required fees. If you own more than one dog and will need more cards, come in or write asking for additional cards.

In the event your dog has died, or you have disposed of said dog, kindly notify this office in return envelope. If said dog is listed on your current Assessor Roll, the tax is still due.

In the event the rabies vaccination portion of application card is not filled out by this office, kindly include rabies certificate with your remittance and it will be returned to you with your dog tag.

It shall be unlawful for any person to own or have a dog in his possession six (6) months of age or over, which has not been vaccinated against rabies.

ALL DOG LICENSE FEES DUE BEFORE JULY 1st.

Please sign and date card before returning.

Dorothy J. Elliott
 Story County Auditor

If the person has complied with the legal provisions for taking up estrays (Secs. 188.26-.50) and the owner has not claimed the animal within six months from the time the animal was taken up, the ownership of the animal vests to the taker-up. (Sec. 188.34) In cases where the animal is restored to the original owner before the six-month period expires, the owner must refund to the taker-up the fees and expenses paid to the auditor along with the other compensation stipulated by law. (Sec. 188.35(7)) If fewer than the whole number of animals are restored to the owner, a proportionate amount of the fees and expenses are restored. (Sec. 188.33)

Imported Beehives

Each colony of bees imported into Iowa by nonresidents of Iowa is assessed a 50 cent entry fee. The state apiarist (beekeeper) is responsible for collecting the fee and then forwarding it to the auditor of the county where the bees will be located. (Sec. 160.16)

Licensing by the Board of Supervisors

The board of supervisors is required either to license or assist the state in licensing businesses outside of cities or towns that sell alcoholic beverages or cigarettes, or that provide certain goods or services to the public. The board's duties and responsibilities will vary according to the type of license being issued. The board of supervisors has complete responsibility for licensing businesses that provide goods or services to the public. The licensing of retail establishments that sell cigarettes is the responsibility of the board of supervisors, but is supervised by the State Director of Revenue. (See Form 6-4.) The board of supervisors may only approve or disapprove applications for the retail sale of beer or liquor; the Iowa Beer and Liquor Department does the actual issuing of the licenses or permits.

The county auditor as clerk to the board of supervisors must assist the board in issuing these licenses. The Code also specifies certain duties that must be performed by the auditor when issuing these licenses. The auditor accepts license applications for the board of supervisors and presents them at the board of supervisors' meeting. When accepting applications for the board the auditor should check the applications to make sure they comply with the law. Once the board has taken action on the license, the auditor sees to it that follow-up details are completed, i.e., the license is sent to the applicant, the necessary information is sent to the appropriate state department, the collected fees are deposited, and all of the other necessary requirements are completed. The discussion that follows describes the types of licenses issued by the board and the auditor's responsibilities in issuing those licenses.

County Business Licenses

Any theater, moving picture show, pool or billiard room or table, dance hall, skating rink, amusement park, bowling alley, restaurant, or other business establishment open to the public and located on or accessible to a road or highway outside the limits of an incorporated city or town where entertainment, foodstuffs, prepared food or drink is furnished to the general public for hire, sale or profit must be

FORM 6-4
APPLICATION FOR COUNTY LICENSE

(Senate File 326, Acts of 58th General Assembly)

the Members of the Board of Supervisors _____ County, Iowa:

I (or We) hereby make application for a license to operate * _____ for

_____ under the provisions of Senate File 326, Acts of the 58th General Assembly

(not less than 6 months nor more than one year)

and do hereby furnish the following information as required by said law.

1 Name and Address of each owner

Name _____ Address _____

Name _____ Address _____

2 Business or Trade Name _____

Address _____

Is trade name registered as required by law? _____

3 Type of Business Activities Engaged In _____

4 If incorporated, under the laws of what state? _____

5 Additional Information.

I (or We) hereby certify that no intoxicated person will be permitted to be in or remain upon the premises, nor all any profane or obscene language, lewd or lascivious acts, indecent or suggestive dancing or fighting or quarrelling, be permitted to be uttered, done or engaged in upon premises. It is also understood and agreed that the Board of Supervisors may revoke this license for violation of this certification or whenever necessary to promote the health, safety, recreation or general welfare of the people of this county. In the event the license is revoked, the licensee shall be repaid a pro rata part of the licensed fee.

STATE OF IOWA, _____ County, ss.

I (or We) do solemnly swear that the above statements are true and correct and hereby agree and warrant that if granted the license petitioned for, I (or We) will obey all the laws of the State of Iowa and regulations of the Board of Supervisors of this County applicable thereto.

Applicant

Applicant

Subscribed and sworn to before me, a notary public, in and for the County of _____

this _____ day of _____, 19____.

Notary Public

Insert whichever of the following are applicable.

- Theatre
- Motion Picture Show
- Pool or Billiard Room or Table
- Dance Hall
- Skating Rink
- Amusement Park
- Bowling Alley
- Restaurant
- Business establishment where entertainment, foodstuffs, prepared foods and drinks are furnished to public.

License _____ granted by Board of Supervisors this _____ day of _____ 19____.

Chairman, Board of Supervisors

licensed by the board of supervisors. The board may regulate these establishments and prescribe a license fee which is not to exceed ten dollars per license. All of the license fees are to be credited to the county's general fund, and all expenses incurred in licensing are to be paid out of the general fund. Licenses may be issued for a period of not less than six months nor more than one year. (Secs. 332.23, .24, and .26)

Applications for these business licenses may be provided by the auditor's office. The application must be in writing and state under oath the information required in Section 332.24 of the Code. When the board of supervisors has received the application together with the required fee, it issues the license. When a license is granted, the terms and conditions on which the business establishment may be operated, as specified in Sections 332.23 to 332.30, inclusive, must be recorded in the minutes of the board of supervisors. The licensee must be notified of the board's action; the auditor as clerk to the board should see that this is done. If the licensee should demand a copy of the terms and conditions of the license, upon the payment of the costs of the copy, he must be furnished with them. (Sec. 332.25)

The board of supervisors may revoke a license when the licensee violates the provisions of Section 332.27 of the Code. If a license is revoked, the licensee must be repaid a pro rata part of the license fee. Persons may appeal the revocation to district court by serving notice on the chairman of the board of supervisors within 20 days after the final decision of the board. The appeal is tried in district court de nova and in equity. (Secs. 332.27 and .29)

Public Shows

Before a person may exhibit any traveling show, circus, rodeo, or any other public display of any kind, he must first obtain a license from the county auditor. However, only public shows, which are exhibited outside the limits of a city or town and at which there is a prize, gain, or reward given, need to be licensed by the auditor. The board of supervisors has the power to regulate or prohibit public shows and may also set the amount of the license fee. The fee is not to exceed 100 dollars for each place in the county at which the show is exhibited. The auditor issues the license when the exhibitor pays the license fee to the county treasurer. (Secs. 444.18-.19) If the exhibitor fails to obtain the license before exhibiting the show, he must pay to the county treasurer double the amount of the license fee. The fine is to be credited to the school fund. (Sec. 444.19)

Cigarette Permits

The county board of supervisors is authorized to issue cigarette permits for the sale of cigarettes outside of the county, but such action must be certified to the State Department of Revenue. (Sec. 98.13) The auditor is responsible for transmitting the information to the Department of Revenue, and for signing and delivering the permit to

the applicant. The cigarette permit fees collected by the county are paid to the county treasurer and credited to the county's general fund. (Sec. 98.35) The fees for retail permits are fixed by the General Assembly. All permits expire on June 30, of each year, and no permit may be granted until the applicant has paid the fees for the period ending on the following June 30. (Sec. 98.13(3)) The schedule of fees is as follows:

MONTH PERMIT GRANTED.	FEE
July, August, September	\$50.00
October, November, December	37.50
January, February, March.	25.00
April, May, June.	12.50

When a permit holder voluntarily desires to surrender the permit, the auditor will have to prepare a county claim for the amount of the refund. Only permits on which the holder has paid at least one-half of the full annual fee may be surrendered. (Sec. 98.13(4)) The schedule of refunds is also established by the General Assembly and is as follows:

	FEE	MONTH SURRENDERED.	REFUND
Full Annual	\$50.00	July, August or September. . .	\$37.50
Full Annual	50.00	October, November or December.	25.00
Full Annual	50.00	January, February or March . .	12.50
Three-fourths	37.50	October, November or December.	25.00
Three-fourths	37.50	January, February or March . .	12.50
One-half	25.00	During the first three months of period covered by fee	12.50

The board of supervisors must revoke a retailer's permit if he has violated Section 98.2 (Sale or Gift to Certain Minors Prohibited). Or, if the retailer has violated any other provision of Chapter 98, the board may revoke the retailer's permit. When the board of supervisors has to revoke a retail permit, the auditor should make sure that the revocation procedure is in compliance with the Code. Before a retail permit may be revoked the board of supervisors must hold a hearing giving the permit holder an opportunity to be heard. The permit holder must be given five days' written notice stating the reasons for the contemplated revocation and the time and place where he may appear and be heard. The notice must be sent by certified mail to the permit holder's place of business as shown by the application for the permit. (Sec. 98.22)

Liquor Control Licenses and Beer Permits

Both the county board of supervisors and the Iowa Beer and Liquor Control Department are involved in the retail liquor control licensing or the retail beer permitting of premises located outside of the corporate limits of a city or town. Applications for a retail liquor control license or retail beer permit must be filed with the board of supervisors. The board of supervisors may either approve or disapprove the issuance of a liquor control license or beer permit. The board's decision is endorsed on the license or permit application, and

the application is forwarded along with the required fee and bond to the Iowa Beer and Liquor Control Department. The director of the department upon receiving an application that was disapproved by the board also disapproves the application and returns the applicant's fee and bond. Upon receipt of an application approved by the board of supervisors the director of the department may require additional investigations of the application. If the director approves the application, he issues the applicant the permit or licenses. However, if the application is disapproved, the director notifies the applicant and the board of supervisors by registered mail that the application was not approved. (Sec. 123.32)

As clerk to the board of supervisors, the auditor accepts the liquor control license or permit applications for the board. The director of the Iowa Beer and Liquor Control Department will specify the number of application copies needed and will prescribe the forms and procedures to be used when filing applications. (Sec. 123.31) The auditor should check the application forms to be sure that they are filled out correctly and that the required bond and application fee accompany the application. Checks for the payment of liquor control license or beer permit fees are made out to the Iowa Beer and Liquor Control Department. In counties where only a receipt for the payment of beer permit fee is forwarded to the department, checks may be made out to the county. The fee amounts vary for the different classes of liquor control licenses or beer permits. Within each class the fee is determined by the population of the city closest to the licensed premises or the size of the premises.⁴ Applications for a liquor control license must be accompanied by a five thousand dollar bond conditioned upon the compliance with the beer and liquor control laws. Beer permit applications must be accompanied by similar bond, except that it only need be for five hundred dollars. (Secs. 123.30, .127, .128, .129) As a further condition in the issuance of a liquor control license or beer permit, the applicant must consent to having his premises inspected by various government officials prior to the issuance of a warrant. (Sec. 123.30(1)) Also the premises must conform to all of the applicable laws and health and fire regulations. (Sec. 123.30(2))

All liquor control licenses and beer permits expire one year from the date of issuance. Seasonal licenses or class "B" beer permits may be issued for periods of six months or eight months but these cannot be renewed except after a period of two months. (Sec. 123.34)

The 65th General Assembly amended Chapter 123 so that any club, hotel, motel or commercial establishment holding a liquor control license or a class "B" beer permit may sell liquor or beer on Sundays, providing that the sale of goods and services other than alcoholic liquor or beer (for a class "B" beer permits - beer only) constitute 50 percent or more of the gross receipts from the licenses. The law allows only

⁴ Form 6-5 is a schedule of the different classes of licenses the board of supervisors may accept applications for. Form 6-6 shows an abbreviated fee schedule for the various classes of liquor control licenses or beer permits. For a more detailed fee schedule, see Code Sections 123.34, .36, and .134.

Liquor Control License and Beer Permit
Applications Under the Jurisdiction of
the Board of Supervisors

Liquor Control Licenses

- Class "A" - may be issued to a club authorizing the holder to sell liquors, and beer, to bona fide members and their guests by the individual drink for consumption on the premises only.
- Class "B" - may be issued to a hotel or motel authorizing the holder to sell liquors, and beer, to patrons by the individual drink for consumption on the premises only, however, beer may be sold for consumption off the premises.
- Class "C" - may be issued to a commercial establishment but must be issued in the name of the individual or individuals who actually own the entire business authorizing the holder(s) to sell liquors, and beer, to patrons by the individual drink for consumption on the premises only, however, beer may be sold for consumption off the premises.

Beer Permits

- Class "B" - authorizes the holder to sell beer for consumption on or off the premises. However, unless otherwise exempted by Chapter 123, no sale of beer for consumption on the premises may be made unless the establishment has tables and seats sufficient to accommodate not less than 25 persons at one time.
- Class "C" - authorizes the permit holder to sell beer for consumption off the premises and such sales must be in original containers.

Sunday Sales Privileges

Liquor Control

- License Privileges - authorizes any club, hotel, motel or commercial establishment holding a liquor control license, for whom the sale of goods and services other than alcoholic liquor or beer constitutes 50% or more of the gross receipts from the licensed premises, to sell and dispense liquor and beer to patrons on Sunday for consumption on the premises only.

Beer Permit
Privileges

- authorizes the holder of a class "B" permit to sell and dispense beer to patrons on Sunday for consumption on the premises only, providing that 50% or more of the gross receipts from the licensed premises is from the sale of goods and services other than beer.

SOURCE: Sections 123.30, .36, .131, .132 and .134 as amended by S.F. 144, 65th General Assembly, 1st Session, 1973.

Fee Schedule for Liquor Control Licenses
and Beer Permits under County
Jurisdiction

Liquor Control License

	FEE
Class "A"	
Regular License	\$ 600.
Clubs of less than 250 members.	400.
Clubs which are chartered U.S. veterans organization and sell liquor only one day per week	200.
Class "B" - The hotel or motel fee is equal to the fee charged by the incorporated city or town located nearest to premise to be licensed, and in cases of doubt as to the closest corporate limits the largest license fee shall prevail.	
Cities with a population of 3,000 or less.	800.
Cities with a population between 3,000 and 10,000	1,050.
Cities with a population of 10,000 or more	1,300.
Class "C" - The commercial establishment fee is equal to the fee charged by the incorporated city or town located nearest to the premise to be licensed, and in cases of doubt as to the closest corporate limits the largest license fee shall prevail.	
Cities with a population of 1,500 or less.	600.
Cities with a population between 1,500 and 10,000	950.
Cities with a population of 10,000 or more	1,300.

Beer Permits

Class "B" - The permit fee is graduated according to the population of the corporate limits of the city or town which the licensed premises is nearest to, and in cases of doubt the largest fee shall prevail.	
Cities with a population of 1,500 or less.	100.
Cities with a population between 1,500 and 10,000	200.
Cities with a population of 10,000 or more	300.
Class "C" - The fee is graduated on the basis of the amount of interior floor space which comprises the retail sales area of the premises covered by the permit.	
Up to 1,500 sq. ft.	75.
Over 1,500 sq. ft. and up to 2,000 sq. ft.	100.
Over 2,000 sq. ft. and up to 5,000 sq. ft.	200.
Over 5,000 sq. ft.	300.

Sunday Sales Privileges

For the privilege of selling beer and/or liquor on Sundays the
license or permit holder's fees shall be increased by 20% of
the regular fee as shown in this schedule.

Seasonal Licenses or Permits

Six-month or eight-month seasonal liquor control licenses or
class "B" beer permits may be issued for a proportionate part
of the license or permit fee as shown in this schedule.

TRANSFER of Licenses or Permits

The board of supervisors may not charge more than \$15. to cover
the administrative costs of transferring the license or permit
location within the county.

SOURCE: Sections 123.34, .36 and .134 as amended by S.F. 144, 65th General
Assembly, 1st Session, 1973; and Iowa Departmental Rules 1973,
Iowa Beer and Liquor Control Department, p. 616.

for the sale and dispensing of alcoholic liquor or beer to patrons for consumption on the premises. For this privilege the liquor control fees or class "B" permit fees are increased by 20 percent of the regular fees. The Iowa Beer and Liquor Control Department will prescribe the nature and character of the evidence that must be furnished by the applicant for obtaining the Sunday sale privilege. (Ch. 163, Laws, 65th Iowa General Assembly, (1973))

Renewal of liquor control licenses or beer permits are made on simplified applications prescribed by the director of the Iowa Beer and Liquor Control Department. The simplified application may be used only when the information contained in the original application remains current, and no reason exists for the department's refusal to renew the license or permit as originally issued. The simplified application must be accompanied by the required fee and bond and is filed in the same manner as the initial application. (Sec. 123.35)

Fees collected for the issuance of retail liquor control licenses of premises that are located under the county's jurisdiction are shared by the state and the county. The liquor control license fees are first sent to the department where the approved license fees are deposited in the state's beer and liquor control fund. The department then remits 65 percent of these fees to the county on a state warrant. (Sec. 123.36) The fees remitted by the department for the issuance of class "A," "B," and "C" licenses are deposited in the county's general fund. Fees remitted for the issuance of Sunday liquor control sales licenses must be deposited in the county's mental health and institutional fund and may be used only for the care and treatment of persons admitted or committed to the alcoholic treatment center at Oakdale or any other facilities approved by Chapter 123B. (Sec. 123.36 as amended by Ch. 163, Laws, 65th Iowa General Assembly, (1973))

All of the fees collected by the county for the issuance of retail beer permits are kept by the county. The county may keep the applicant's fee and send a receipt of the fee to the department, or if the fee was remitted with permit application to the department, the fee will be refunded when the permit is issued. Regular retail permit fees are deposited in the county's general fund; however, fees collected for the issuance of Sunday beer permit sales licenses must be deposited in the county mental health institutions fund to be used only for the care and treatment of persons admitted to the alcoholic treatment center at Oakdale or any other facility approved by Chapter 123B. (Sec. 123.143 as amended by Ch. 163, Laws, 65th Iowa General Assembly, (1973))

Liquor control licenses or beer permits are eligible for a refund if voluntarily surrendered to the Iowa Beer and Liquor Control Department or the board of supervisors. If the license is surrendered to the department, it will notify the board of supervisors of the surrender and inquire if there have been any local complaints filed accusing the holder concerning violations of the beer or liquor laws. If a beer permit is surrendered to the board, the auditor (as clerk to the board) must notify the department and also inquire if there are any complaints on file with the department. If a liquor control license was surrendered both

the county auditor and the department have to prepare separate claims refunding a proportionate amount of the fee paid by the licensee. If a beer permit is surrendered, only the auditor will have to prepare a claim for the refund. The county claims are made upon the county's general fund.

The refund schedule for licenses or permits is as follows: if surrendered during the first three months of the annual period, three-fourths of the fee; if surrendered during the fourth, fifth and sixth months of an annual period, one-half of the fee; if surrendered after the six month of an annual period, one-fourth of the fee. However, no refund may be made for seasonal licenses or permits, or when a license or permit is surrendered more than nine months after issuance. Also no refund may be granted if a complaint is on file with the department or the board of supervisors, charging the license or permit holder with a violation of Chapter 123. If upon hearing of the complaint the license or permit is not suspended or revoked, the holder may surrender the license or permit for a refund. (Secs. 123.34 and 123.38) Suspended or revoked licenses or permits are ineligible for a refund.

The attorney general has ruled that the local authorities (the board of supervisors) cannot refund any portion of the fees collected for Sunday liquor or beer sales privileges when the holder voluntarily surrenders the permit or license. However, the portion of the liquor license fees retained by the Iowa Beer and Liquor Control Department can be refunded upon voluntary surrender. (Op. Atty. Gen., 11-26-73)

The board of supervisors may authorize a license or permit holder to transfer the location of the permit or license, provided that transfer takes place outside the corporate limits of city or town, and the new premises meets the legal requirements. The department will furnish the applications for transfers, and the authorized transfers must be reported to the director of the department. The director may by rule establish a transfer fee which is to be retained by the county to cover administrative costs; currently, the fee is to be no more than 15 dollars. If the license or permit transfer is for a temporary special event or circumstances of not more than one week's duration, letter notice only needs to be given to the department, and no fee may be collected. (Sec. 123.38 and Iowa Departmental Rules 1973, Iowa Beer and Liquor Control Department, p. 616)

Auditor to Issue Auctioneer Licenses

The county board of supervisors may license any person in the county as an auctioneer for hire. After approval by the board of supervisors the county auditor must issue the person a license authorizing the licensee to conduct the business of an auctioneer for a period of one year. Before the auditor may issue the license, the licensee must pay into the county treasury a fee of ten dollars. The license is effective any place in the State of Iowa. (Sec. 546.1)

Auction of New Merchandise

A person, firm or corporation must obtain a license from the board of supervisors before any new merchandise may be sold at a public auction. The jurisdiction of the board of supervisors is limited to those sales held in any place outside the limits of any city, or within the limits of any city that has not by ordinance provided for the licensing of sales by auction. (Sec. 546A.1) A license application must be filed with the board of supervisors ten days prior to the proposed auction sale. The application must contain a detailed description of the merchandise offered for sale, including inventory costs. (Sec. 546A.2) Along with the application, a bond must be deposited with the board of supervisors which provides a penal sum of two times the value of goods offered for sale. (Sec. 546A.3) At the time the application and bond are filed, the applicant must pay to the county treasurer a twenty-five dollar license fee for each day the proposed auction is to be held. (Sec. 546A.4) Upon filing the application, bond and fee, the chairman of the board of supervisors issues the applicant a license.

Within ten days after the last day of the auction, the licensee must file in duplicate a verified statement with the board of supervisors showing the inventory of all merchandise sold at the auction and the price received for it. Immediately after receiving the report and inventory, the chairman of the board of supervisors must forward one of the copies to the State Department of Revenue. (Sec. 546A.6)

Farm sales, sales of new merchandise which was assessed personal property tax or sales under the jurisdiction of any court or court officers do not have to be licensed. (Sec. 546A.8)

Peddler's Licenses

The county auditor issues peddler's licenses. (Sec. 444.14) Peddlers plying their vocation in any county outside of an incorporated city must pay the following annual county taxes:

For each pack peddler or hawker on foot	\$25.00
For each one-horse or two-wheeled conveyance	\$50.00
For each two-horse conveyance, automobile or any motor vehicle having attached thereto or made a part thereof a conveyance for merchandise or samples.	\$75.00

The tax is paid to the county treasurer who issues the person a duplicate receipt for payment. When one copy of the receipt is presented to the county auditor, the auditor issues the person a license authorizing the person to ply the vocation of a peddler in the county for one year from the date of issuance. The license is non-transferable and is good only in the county in which it is issued. The license does not authorize peddling in cities. (Sec. 444.14)

Persons who must license as peddlers include all transient merchants and itinerant vendors selling by sample or by taking orders, whether for

immediate or future delivery. (Sec. 444.15) Persons who do not have to license are: wholesale merchants, transient vendors of drugs, persons running a huckster wagon or selling and distributing fresh meats, fish, fruit, or vegetables, or persons selling their work or production produced by themselves or their employees. (Sec. 444.17)

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Chapter 7

REPORTS

This chapter describes the various periodic reports that the auditor is required to make. In addition to these periodic reports, the board of supervisors may require the auditor to prepare a certified report on any subject connected with the duties of the auditor's office. (Sec. 332.3(8))

Annual Financial Report

During the month of July the county auditor must compile and prepare the county's annual financial report. (Sec. 333.11) The report contains a series of schedules showing the costs of providing various government services and the amount of warrants drawn on various county funds for the preceding fiscal year. Also included in the annual financial report are various reports made between different government agencies during the preceding year. Finally, the county auditor or the board of supervisors may include any information they think would be of benefit to the taxpayers. (Secs. 333.10-.11)

Required Schedules

A list of the schedules required in the annual financial report is contained in section 333.11 of the Code. When preparing the report the auditor should check this section to insure that all of the schedules are included in the report and that the necessary details accompany the required schedules. When any of these schedules require comparisons with amounts from the preceding years, section 333.12 should be consulted.

Required Reports

The county auditor's school fund and property report made to the Superintendent of Public Instruction must be included in the annual financial report. Also included are the various reports as required by law made to the board of supervisors that involve fines, penalties, or forfeitures that go into the county treasury for the benefit of the school fund. Reports made during the preceding fiscal year by the county treasurer, auditor, recorder, sheriff, clerk of district court, and the Soldiers Relief Commission must be included in the annual financial report. Finally, the reports of the various committees that may be appointed by the board of supervisors to examine the affairs and accounts of various county officials and employees is to be included in the annual report. (Sec. 333.13(1)-(4))

Taxpayer Information

The county auditor or the board of supervisors may include in the annual financial report various matters and information they deem advisable. (Sec. 333.13(5)) A directory of the taxpayer's elected representatives and the local county offices may be listed in the front

of the report. A brief synopsis of county offices and the services they provide will help acquaint taxpayers with the functions of their county government. Explanatory tax information will aid the taxpayer in paying his taxes. These and other types of information may help the flow of information between the county and its taxpayers.

Publication and Distribution

The board of supervisors orders the report printed in pamphlet form. The board will also determine the number of reports to be printed up for distribution to the taxpayers of the county. (Sec. 333.14) After the board has ordered the printing, the auditor should contact the printer and make arrangements for the actual printing. The printed reports are usually kept in the auditor's office and distributed to the taxpayers upon request.

Quarterly Unexpended Balance Report

On October 15, January 15, and April 15 of each fiscal year, the county auditor must furnish to each county office or department a statement of the condition of the office's budget appropriations. (See budget appropriations.) The statement shows the office's original appropriations, expenditures of the office from its different appropriation accounts during the expired portion of the year, and the balance of the appropriations for the office that have not been expended. (Sec. 344.7) This statement is usually obtained from data processing equipment if the county has access to such equipment.

Quarterly Fee Report

Quarterly the county auditor must make an itemized and verified report to the board of supervisors showing in detail the fees collected during the preceding quarter. (Sec. 342.3) This report is made on Iowa Official Form No. 352 - "County Auditor's Fee Report." Also quarterly the auditor must pay into the county treasury all fees that have been collected by the auditor's office during the preceding quarter. (Sec. 342.3) The information for the quarterly fee report and quarterly payment transfer is obtained from the auditor's "fee book." (See - Accounting of Fees - for a detailed description of the collection and accounting of fees.)

Yearly Fee Report

The county auditor must on the first Monday in July make a report under oath to the board of supervisors showing the amount of fines assessed and the amount of fines and fees collected by the auditor's office. The vouchers (receipts) the auditor receives from the treasurer for the quarterly payment of the sums collected by the auditor's office must accompany this report. (Sec. 79.7)

Criminal Expense Report to Court Clerk

On or before July 5, the county auditor must report to the district court clerk the expenses of the county in criminal prosecutions during the preceding year ending on June 30. The compensation paid to the

county attorney is to be included in the report but must be distinguished from the other expenses. The clerk of the district court must furnish the auditor with blanks to be used in making this report.¹ (Sec. 247.31)

The report is to include all the items of criminal expenses which appear in the records of the auditor's office and which are required to be reported by the clerk of district court to the Board of Parole and the Department of Social Services. The expenses are itemized in the manner specified by section 247.30 of the Code. The clerk of the district court uses the auditor's report when preparing the annual criminal statistics report.

Brucellosis and Tuberculosis Funds Reports

Not later than July 15 of each year, the county auditor must certify to the secretary of agriculture an annual report showing the amount in the county brucellosis eradication fund on July 1 and the amount in the county tuberculosis eradication fund on July 1. (See Eradication Fund Claims.) (Secs. 164.25 and 165.20)

Forest and Fruit-Tree Reservation Report

The county auditor must keep a record of all forest and fruit-tree reservations within the county. Yearly, on or before June 15, the auditor must report these forest and fruit-tree reservations to the State Conservation Commission. (Sec. 161.13)

The information necessary for keeping the forest and fruit-tree reservation records is obtained from the local assessors. It is the local assessor's duty to take application for forest and fruit-tree reservations and determine if the land constitutes a reservation as provided for in Chapter 161. (Fruit-Tree and Forest Reservations) (Sec. 161.12)

Any person who establishes a forest or fruit-tree reservation is entitled to the following tax exemption: the reservation land may only be assessed on a taxable valuation of four dollars per acre. (Secs. 161.1 and 441.22) However, the size of a fruit-tree reservation is limited to between one and ten acres and forest reservations must be at least two acres in continuous area and have no farm buildings standing on it. (Secs. 161.2 and .3)

New County Officers Report

The county auditor must report to the secretary of state the name, office, and term of office of every county officer elected or appointed. (Sec. 333.10) The secretary of state furnishes the form upon which this report is made. The report must be made within ten days after the

¹The blanks furnished by the clerk of district court are Iowa Official Form No. 8.

officer's election and qualification. (See Qualifying for Office.) (Sec. 333.10) The auditor may obtain the names of the elected or appointed officers from the auditor's "Record of Official Bonds," from the auditor's election records, or from the board of supervisors' minutes.

Vacancy in General Assembly Report

When a vacancy occurs in the office of senator or representative in the General Assembly, except by resignation, the county auditor of the legislaturer's residence must notify the governor of the vacancy and its cause. (Sec. 69.5)

Quarterly Claim for Mentally Ill Transferees

Quarterly the county must file a verified state claim for state aid for the care of mentally ill persons who have been transferred from a state hospital to a county or private institution.² (See Form 7-1.) Claims are to be filed with the director of the Division of Mental Health of the Department of Social Services and are to show the total weekly patient care furnished to transferees in county or private institutions from the county mental health and institutions fund. (Sec. 227.18) In most counties it is the auditor who is responsible for preparing these quarterly claims.

The state director approves the claims and authorizes the state comptroller to issue warrants payable to the county. The warrants are credited to the county mental health and institutions fund. (Sec. 227.18) The county is entitled to five dollars per week for each mentally ill patient or mentally retarded adult patient who has been transferred from a state institution. (Sec. 227.16)

Quarterly Report of Expenditures from the Local Health Fund

A "Quarterly Report of Expenditures from the Local Health Fund" is required from each county that receives either a special grant from the Department of Health (Home Health and Related Service grant) or that employs one or more county public health nurse(s) on a shared salary basis.³ (See Form 7-2.) Submittal of this report is the responsibility of the county board of health, and it should be prepared by the county auditor. The reports are required under section 137.6(5) of the Code and/or by the agreement between the Department of Health and the county. The agreement also requires that the county board of health maintain adequate financial and activity records.

The report must be submitted to the appropriate regional office of the Health Department within 30 working days of the quarters ending on March 31, June 30, September 30, and December 31. The report is made in triplicate with the original and one copy being forwarded to the regional office and the second copy being retained by the county board of health.

² See County Mental Health and Institutions Fund for detailed description of care of the mentally ill.

³ Form 7-2 shows the revised report form effective March, 1974, and the instructions for completing the form.

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Chapter 8

PERSONNEL DUTIES

The county auditor is required to perform various personnel duties for the county. The auditor must record the official bonds of county officers and employees. It is the responsibility of the county auditor to issue the county payroll. The auditor must also assist the board of supervisors in securing the insurance against the torts of county employees. The auditor may also be required to perform various Occupational Safety and Health Act duties.

The auditor's personnel duties are many and varied; because of this the auditor will also have to answer questions from county employees concerning their pay checks and other personnel matters.

It is suggested that the board of supervisors, in conference with other county officers, determine and specify employee guidelines concerning such things as holiday schedules, sick leave and vacation policies, and other similar personnel policies. This will allow the auditor to perform his or her personnel duties efficiently and correctly.

County Officer's Bonds

Auditor to Keep Records

Bonds and official oaths of county and township officers must be filed with the county auditor after they have been approved and properly recorded. (Sec. 64.23) Bonds and official oaths of deputy county officers must also be filed with the county auditor. (Sec. 341.4) The county auditor's bond and oath are filed with the deputy county auditor. (Sec. 64.23)

The county auditor must keep a record of the official bonds of all county officers, elective or appointive, and of all township clerks within the county. The record is kept in a book known as the "Record of Official Bonds" in which all of the official bonds of county officers and township clerks are recorded. (Sec. 64.24) The auditor is to keep custody of these bonds, except for the auditor's own bond which is given to the county treasurer after it has been entered in the record. (Secs. 64.23 and .24)

As the bond record keeper for the county, the auditor should make sure that the county officers take out new bonds and give oaths of office at the time required by law. The auditor should also remind the county officers to check with their deputies and clerks concerning the expiration dates of their bonds. County officers who act in their official capacity without giving the required bond are subject to fine not to exceed the amount of bond required. Also, if bond is not given during the specified time the officer will not qualify for office. (See Qualifying for Office.) (Sec. 63.1 and 64.25) The board of supervisors may, by majority vote, remove any county officer from office if the officer refuses or neglects to give bond within 20 days after being required to do so. (Sec. 332.3(8)-(9))

Bond Requirements

The county officers' bonds, whether public or private, are to be conditioned in substance with section 64.2 of the Code. The attachment of a renewal certificate to an existing bond does not constitute a new bond and therefore may not be accepted. (Sec. 64.2) Every officer who is required to give bond must take and subscribe the oath of office provided for in section 63.10. The oath may be subscribed on the back of the bond, or on a paper attached to the bond. Deputy officers are required to take the same oath as their principal officer and the oath is to be endorsed on the certificate or appointment. (Sec. 341.4) The oath must be certified by the officer administering the oath. (Sec. 63.11)

Bonds require at least two sureties, each of whom must be a freeholder of the state. (Sec. 64.16) However, surety companies, if authorized by law to do business in the state, must be accepted as surety upon bonds. (Sec. 69.17) The county treasurer's bond requires not less than four sureties. (Secs. 64.16) The bond of sheriff's deputies may be either a bond or liability policy depending on what the sheriff requires, subject to the approval of the board of supervisors. (Sec. 341.5)

The board of supervisors may purchase an individual or blanket surety bond insuring the fidelity of county officers and county employees who are accountable for county funds or property. The bond is subject to the minimum surety bond requirements of Chapter 64. Any elected county officer is deemed to have furnished surety if he or she is covered by blanket bond purchased as provided for. (Sec. 332.43) However, the oath of office must be taken (Sec. 63.10) and proof of the blanket bond should be recorded.

Approval of Bonds

The board of supervisors must approve county officer, township clerk and assessor bonds. (Sec. 64.19) All bonds must be approved or disapproved within five days after their presentation for approval. In cases of approval the board endorses their approval on the bond and files it with the county auditor. (Sec. 64.20) If the board refuses or neglects to approve the bond of a county officer, the officer may present the bond within five days to a judge of the district court for approval. If upon hearing, the bond is found to be sufficient, the judge's approval has the same effect as the board of supervisors'. (Sec. 64.22)

When a public officer's bond, subject to the approval of the board of supervisors, is presented after the final adjournment of the January session of the board, the county auditor may approve the bond. However, the auditor may not approve his or her own bond or the county treasurer's. The auditor must, at the next board of supervisors' meeting, report the bonds approved. Unless the board disapproves of the auditor's action, the auditor's approval stands as the final action of the board. If the board disapproves the auditor's actions, a new bond must be given within five days from the board's decision, but the old bond stands good for the officer's action up and until the time the new bond is approved. (Sec. 64.21)

Those officers whose bonds are approved by the board of supervisors may be required by the board to furnish a new bond as additional security if it is the board's opinion that public security requires it. In such cases, the board must give the officer ten days' notice to show cause why a new bond should not be required. Upon failing to show cause, the officer must furnish a bond within a reasonable time prescribed by the board. (Sec. 65.2) The result is that one officer will be covered by two valid bonds. If the officer does not furnish the second bond, his office becomes vacant. (Sec. 65.3)

Any surety on the bond of a county officer which desires to relieve itself of its bond obligations may petition the board of supervisors for relief. The relief procedures are given in sections 65.4-.11 of the Code.

Amount and Cost

The amount of bond required for county officers is shown in the following schedule:

BOND AMOUNT REQUIRED

<u>OFFICER</u>	<u>AMOUNT</u>
Board of Supervisors	minimum \$10,000 per annum penal sum
District Court Clerk	minimum \$10,000 per annum penal sum
County Auditor	minimum \$10,000 per annum penal sum
County Attorney	minimum \$10,000 per annum penal sum
County Recorder	minimum \$10,000 per annum penal sum
Superintendent of Schools	minimum \$10,000 per annum penal sum
County Sheriff	minimum \$10,000 per annum penal sum
Assessor	minimum \$10,000 per annum penal sum
County Treasurer	minimum \$25,000 per annum penal sum
County Engineer	\$2,000 - \$5,000
Deputy County Officers	Amounts fixed by the board of supervisors, unless otherwise provided by law.
Other County Officers	In all cases where no amount is fixed by law the board of supervisors shall fix the bond as the public interest may require.

Source: Sections 64.7-.10, 309.18, 341.4, and 441.15.

The law only sets the minimum amount of bond required for the official bond of county officers and allows the board of supervisors to increase the amount as the public interest may require. (Sec. 64.7) Bonds required by law of deputy officers and clerks, unless otherwise provided for in the Code, are fixed by the board of supervisors. (Secs. 64.15 and 341.4) The amount required for assessor's and deputy assessor's bonds are determined by the conference board, but must be approved by the board of supervisors; also the assessor's bond is subject to \$10,00 minimum. The county assessor's bonds must be kept with the county auditor. (Secs. 64.8, 64.19, and Sec. 441.15; and Op. Atty. Gen., July 21, 1959)

Cost - The county where the bond is purchased must pay for the costs of its county officer bonds, when the officer elects to furnish a bond with a company authorized to do business in the state. (Sec. 64.11 and .17) The reasonable cost of bonds for deputy officers, clerks and cashiers employed by county officers is paid by the county where the bond is purchased. (Sec. 64.15) The cost of the county assessor's bond must be provided for in the budget of the assessor and paid out of the assessment expense fund. (Sec. 441.15) Townships are to pay for the cost of township clerk bond. (Sec. 64.12)

County Agricultural Extension Council

The amount and sufficiency of a corporate surety bond covering members of a county agricultural extension council must be determined by the county treasurer of the county of the extension district. The treasurer endorses his or her approval upon the bond and files it with the county auditor. The auditor must then notify the chairman of the extension council of the approval and filing of the bond by the county treasurer. The cost of the bond is paid for by the extension council. (Sec. 176A. 14)

County Hospital Trustees

Bonds for county hospital trustees are handled in a somewhat different manner. Hospital trustees must qualify for office within ten days after their appointment or election and be sure to file an oath of office with the auditor within this ten days. No bond is required for county hospital trustees, except for the trustees who are appointed secretary and treasurer. The secretary and treasurer must each file with the chairman of the board of hospital trustees a surety bond in such penal sum as the board may require with sureties to be approved by the board for use and benefit of the county public hospital. The cost is to be paid from operating funds of the hospital. The secretary must report to the county auditor and treasurer the names of the chairman, secretary, and treasurer of the hospital board as soon as possible after the qualification of each. (Sec. 347.11)

Veterans' Affairs Commissioners

The county auditor is to approve the sureties for the veterans' affairs commissioners, see Veterans' Affairs Fund. (Sec. 250.2)

Auditor to Issue Payroll Warrants

The county auditor, responsible for the issuance of county warrants, must prepare the county's payroll warrants (see Warrants). The procedure that each county auditor uses in preparing these warrants will differ according to the size of the county payroll and the type of data processing equipment available to the auditor's office.

When issuing payroll warrants the auditor does not have to submit these warrants to the board of supervisors for audit prior to issuance, provided that the board of supervisors has previously fixed the compensation

for salaries and payrolls. Payroll warrants are issued upon certification by the officer or foreman under whom the compensation has been earned. (Sec. 333.4)

In 1973, the General Assembly passed a law establishing civil service for deputy sheriffs. (Ch. 277, Laws, 65th Iowa General Assembly, 1st Sess. (1973)) One section of that Act is of interest to county auditors, for it introduces a special requirement in payroll procedure for those employees under civil service. The requirement is that no treasurer, auditor, or other officer shall approve any compensation to any employee covered by civil service unless a payroll, estimate, or account containing the names of the employees and the amount each is to be paid is prepared. This document must bear the certificate of the civil service commission, its personnel director, or other authorized agent. The certificate must state that the persons named therein have been appointed or employed in compliance with the terms of this Act and the rules of the commission, and that the payroll, estimate, or account is, in so far as known to the commission, a true and accurate statement.

Compensation Resolution Certified to Auditor

In June of each year, the board of supervisors, by resolution, computes the yearly salaries of all county officers whose salaries are based on population or taxable valuation of the county, or both, for the ensuing year.¹ (Sec. 340.3 as amended by Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972)) This resolution authorizes the county auditor to issue payroll warrants for these county official's salaries without prior audit by the board of supervisors. The county officers whose salaries are based on population and/or taxable valuation include: the board of supervisors, county auditor, treasurer, recorder, sheriff and attorney, and the clerk of district court. Salaries of these officers are fixed by the General Assembly, but in certain cases the board of supervisors may allow additional compensation within limits prescribed by the legislature. (Secs. 331.22 and 340.1-.12) If the officer's salary is changed by the legislature, the board of supervisors must recompute the salary within the month the law becomes effective. The officers are to be paid the re-computed salary for the remainder of the year that the law became effective. If a vacancy occurs in any office, the person who is appointed or elected to fill the unexpired term is to receive the same salary as the person vacating the office.

Compensation of the deputy county auditors, treasurers, and deputy in charge of motor vehicle registration and title department, deputy clerks of court, and deputy county recorders is set by the county officer elected to the respective office. This is usually done when the board certifies the salaries of the county officers or when a new employee is hired. However,

¹For the extended fiscal year commencing January 1, 1974, and ending June 30, 1975, the board of supervisors may in December 1974, by resolution, compute the salaries of these officers, and effect any changes so indicated commencing January 1, 1975. (Sec. 340.3 as amended by S.F. 1125, Section 35, 65th General Assembly, 2nd Sess., (1972))

the compensation must be within the legal limits set by the legislature. The elected official, under whom the deputy works, certifies to the board of supervisors the amount of the annual salary for each deputy. The board of supervisors must then certify these annual salaries for each deputy. The board of supervisors must then certify these annual salaries to the county auditor. (Sec. 340.4, Op. Atty. Gen., July 15, 1965.) This certification authorizes the auditor to issue payroll warrants for deputies without prior audit by the board of supervisors.

The board of supervisors fixes compensation for extra help, clerks, and for all services of county and township officers not otherwise provided for by law. (Secs. 332.2(10), 340.4) The number of deputies, assistants, and clerks, for each office is determined by the board of supervisors. Each county auditor, treasurer, recorder, sheriff, and attorney, and the clerk of district court, may, with approval of the board of supervisors, appoint one or more deputies or assistants. The number of persons appointed together with the approval of each appointment must, by resolution, be made part of the board's record. (Sec. 341.1) When any appointment has been approved by the board of supervisors, the officer must issue a written certificate of the appointment, and file the certificate in the county auditor's office. The auditor is to keep these certificates. (Sec. 341.2) The certificate together with the board's resolution is the authorization for the auditor to issue payroll warrants for deputies, clerks, and assistants' salaries prior to audit by the board of supervisors. Any certificate of appointment may be revoked by the officer making the appointment. The revocation is to be filed and kept in the county auditor's office. (Sec. 341.3)

The county conference board, of which the board of supervisors is a part, has the duty of fixing the salary of the members of the board of review, the county assessor, and the compensation of the deputies and assistant assessors. (Sec. 441.16)

Mileage

General Requirements - When a county officer or employee uses a private automobile in performing a public duty, he or she is entitled to receive up to 15 cents per mile of actual and necessary travel expenses. Claims in excess of 15 cents per mile may not be allowed or paid. (Sec. 79.9) Also, if the officer or employee is reimbursed by a mileage allowance, he or she may not receive any other compensation for transportation expenses. (Sec. 79.10) The Attorney General has ruled that where mileage is paid to a county officer or employee for the use of a private automobile, the officer or employee cannot charge expenses for gas, oil, or storage for a trip for which the officer or employee received mileage compensation, but that the person may obtain allowance of expenses for meals and lodging. (Op. Atty. Gen., 1932, p. 55.) The board of supervisors may purchase and pay premiums on liability, personal injury, and property damage insurance for county employees using their personal cars, but the board may not exceed the ten cents per mile expenditure limit by purchasing an insurance policy on the vehicle for the operator. (Secs. 517A.1, 79.9, Op. Atty. Gen., 1965, p.87.)

Claims for the expenses incurred by any county officer in attending any convention of county officials may not be allowed. (Sec. 343.12)

However, the Attorney General has ruled that the board of supervisors may, at its discretion, allow reasonable expenses of county officers who attend conferences which are for the betterment of the officers in the performance of their official duties. Whether the meeting attended is such a conference or is a convention is a question to be determined by the board of supervisors. (Op. Atty. Gen., 1955, p. 70.)

The board of supervisors may authorize attendance at Iowa State Association of Counties' schools of instruction and may authorize attendance at the annual meeting of the Association by duly certified representatives of each county that is affiliated with the Association. These expenses are to be paid out of the general fund. However, no county funds may be expended for membership fees or for attendance expenses for any county officers' association other than the Iowa State Association of Counties. (Sec. 332.3(27))

When attending conferences, meetings, and schools of instruction, the county officer or employee should obtain prior approval of the board of supervisors. For ISAC approved meetings, specific approval for each meeting is not required if the board of supervisors has passed a general resolution authorizing employees to attend ISAC functions. For other special meetings, however, a specific resolution is required.

Board of Supervisors - Where the members of the board of supervisors are paid an annual salary, they may also receive a mileage allowance while actually engaged in the performance of official duties. The board is limited to 15 cents per mile limit and their total mileage allowance is limited to 1,500 dollars for each supervisor for the fiscal year. For counties where the board is paid on a per diem basis, the board must receive ten cents for every mile traveled in going to and from the place of performing committee service; however, the mileage payment may not exceed one thousand dollars per year. (Sec. 331.22)

The board of supervisors may receive a mileage allowance for the actual and necessary travel to and from regular or adjourned sessions of the board of supervisors. (Op. Atty. Gen. (Wesling), Jan. 22, 1970.)

County Sheriff - Claims for mileage or traveling expenses presented by any peace officer including the sheriff and deputies may not be allowed unless the destinations, and number of miles covered in each trip are given, or, in the case of extended trips, unless the other traveling expenses, excepting meals, are verified by receipt. (Sec. 79.13) In cases where the sheriff transports by auto one or more persons to state institutions, or in case one or more legal papers are served on the same trip, the sheriff may collect only one mileage allowance. This mileage cost is to be prorated to the respective persons or paper delivered. For serving original notices in civil cases the sheriff may collect mileage for each action where original notices are served. (Secs. 337.10 and 228.11)

Funds Salaries Paid From

In order to insure that each county employee's salary is paid from the proper fund, the county auditor should designate upon each employee's

record card from which funds the employee's salary is paid. This should be done when the compensation of county employees is certified to the county auditor in June, or when new employees are appointed.

Payroll Deductions

When preparing payroll warrants the county auditor will have to make various deductions from the employee's salary. The auditor will also have to do the necessary record keeping for the required county contributions to employee benefit programs, such as FICA and the various insurance programs.

IPERS - The county as a public employer must deduct from the wages of its employees who are members of the Iowa Public Employee's Retirement System (IPERS) a contribution in the amount of 3 1/2 percent of the covered wages paid by the county.² (Sec. 97B.11) Contributions to IPERS are to be made from only the first \$10,800 of annual wages. (Sec. 97B. 41(3) as amended by Ch. 149, Laws, 65th Iowa General Assembly, 1st Sess. (1973)) The deductions are made until the first of the month after the member's seventieth birthday or his or her termination or retirement from employment, whichever is earlier. These contributions must be matched by the county. (Sec. 97B.11)

The county or political subdivision is authorized to levy a tax sufficient to pay for its share of the IPERS contribution. (Sec. 97B.9(3)) The county may pay its contribution from this fund, or it may pay its contribution from other revenue sources, provided that the contributions are paid from the same fund as the employee's salary. (Sec. 97B.9(2))

Contributions deducted from the wages of IPERS members and the employer's contribution are to be forwarded to the Iowa Employment Security Commission. Contributions are to be remitted monthly, if in excess of \$100. The Commission will specify the methods and procedures to be used in making the payments and for identifying the employees. (Sec. 97B.14)

When an employee hired to fill a permanent position terminates his or her employment within six months from the date of employment, the auditor, acting for the county, may file a claim with the Commission for a refund of the matching funds contributed to the Commission by the county for the employee. (Sec. 97B.53(8))

After the expiration of each calendar year and prior to July 1, of the succeeding year, the Commission must furnish each IPERS member a statement of his or her accumulated contributions and benefit credits. These statements are to be mailed to the employer (the county) not later than June 30, of the succeeding calendar year.³ The employer

²The county auditor will also have to deduct IPERS withholding from employees of the other political subdivisions for which the auditor must prepare payrolls. The provisions discussed in the rest of this section of this Manual are also applicable to all political subdivisions.

³These dates may be changed when the shift from the calendar year to the state fiscal year is fully implemented.

must then distribute these statements to its employees. (Sec. 97B.18)

The county must furnish to all of its employees a written statement showing the wages paid to the employee for each year after July, 1953. The Iowa Employment Securities Commission will prescribe the form that this statement is to take. (Sec. 97B.12) Each statement is to cover a calendar year, or one, two, or three quarters, whether or not within the same calendar year, and is to show the name of the employee, the period covered by the statement, the total amount of wages paid within the period, and the amount of required contributions. The statement must be furnished to the employee not later than 30 days following the period covered by the statement, or within 30 days after the last payment of wages in cases where the employee has left employment. The employer (the county) has the option of furnishing this statement to any employee at the time of each payment of wages during any calendar quarter, in lieu of the quarterly or yearly statement. (Sec. 97B.12)

The IPERS program is administered by the Iowa Employment Securities Commission which makes the rules and regulations necessary to carry out the program. Periodically it mails to counties and other public employees IPERS instructions and procedures to be followed. These should be directed to and kept by the person responsible for the preparation of the payroll. The county auditor's office will also have to act much like a liaison between the employee and the Commission. The auditor may have to answer employee questions concerning the system or assist the employee in filing forms or obtaining a refund upon termination. In addition, the Code requires that the county must, upon request, supply full and timely information to the Commission of all matters relating to IPERS members. (Sec. 97B.58)

Employee Insurance - Deductions from employee salaries may have to be made if the board of supervisors establishes a group insurance, health, or medical service plan for county employees.⁴ The board of supervisors may also establish these insurance plans for themselves, and the county auditor, treasurer, attorney, recorder, and the clerk of district court -- all of whom are not considered to be county employees. (Sec. 509A.5) However, deputy county officers are considered as county employees and may be included under the regular county employee plan. (Op. Atty. Gen., April 22, 1966)

The funds for the insurance plans may come from contributions of employees who elect to participate in the plan or from contributions made wholly or in part by the county or appropriate governing body. (Sec. 509A.2) Participation in any of these insurance plans is optional with the employee being required to file a written agreement with the

⁴Also the governing body of school districts or any institution supported in whole or in part by public funds may establish these plans for their employees. (Sec. 509A.1)

board of supervisors authorizing the deductions from his or her salary to pay for these plans. (Secs. 509A.3, .4) The board of supervisors fixes the amount the employees are to be assessed and required to pay. Both the employees' and the employer's contributions are limited to two percent of wages and salaries. The amount assessed deducted and retained out of the wages and salaries of the employees. (Sec. 509A.3)

Temporary employees are not eligible to participate in these plans. Retired persons are also ineligible, but they may continue the plan at their own expense. Full-time certified court reporters are employees of each county that is within the judicial district in which they are employed. However, the reporters may obtain the insurance through only one county within the judicial district, with the other counties making a percentage contribution. (Sec. 509A.7 as amended by Ch. 284, 65th Iowa General Assembly, 1st Sess. (1973))

If the board of supervisors establishes any of these insurance plans, then it is to administer and formulate rules for the operation of the plan. The county auditor, together with the county attorney, will have to assist the board of supervisors in arranging the contracts with the insurance companies. The auditor may also have to assist county employees in securing coverage under these plans and in the filing of claims.

Deferred Compensation Program - In addition to the above mentioned insurance deductions, the county auditor may have to make payroll deductions for employee deferred compensation programs. (Sec. 509A.12) Employees may request that the board of supervisors acquire a deferred payment contract for the purposes of funding a deferred compensation program for the employee. The contract is to be made with any company the employee may choose that is duly authorized and licensed to do business in Iowa. (Sec. 509A.2)

FICA - When preparing the payroll the county auditor will have to deduct the employees' contribution to the taxes required under the Federal Insurance Contributions Act. (FICA). The county will also have to match the employee's contributions.

The federal requirements concerning these taxes may be obtained from Circular E - Employer's Tax Guide distributed by the Internal Revenue Service.

The county may pay its share of the FICA contribution from either funds it has available or it can levy an additional property tax levy sufficient to meet its FICA obligations, if such tax is necessary because other funds are not available. (Secs. 97C.9, .10)

The FICA taxes deducted by the county and the FICA contributions paid by the county are to be paid in the manner and at such times as the Iowa Employment Security Commission may prescribe. (Sec. 97C.11)

Federal Income Tax - The federal withholding taxes must also be deducted from county employees' salaries. Circular E-Employees' Tax Guide distributed by the Internal Revenue Service specifies what is required of the employer when deducting these taxes.

Iowa Income Withholding Tax - The county as an employer must deduct the Iowa income withholding tax. The instructions for deducting this tax may be obtained from "IT-W9-Iowa Income Withholding Tax Tables" distributed by the Iowa Revenue Department. The Department will also supply the county with necessary monthly, quarterly, and yearly reporting forms.

Tort Liability Insurance

The 62nd General Assembly, 1967, enacted Chapter 613A (Tort Liability of Governmental Subdivisions) which makes the county and other units of local government liable for their torts and those of their officers, employees, and agents acting within the scope of their employment or duties, whether arising out of a governmental or proprietary function. (Sec. 613A.2) To insure the county against these tort liabilities, the county indemnification fund in the state treasury was created and counties were also authorized to purchase liability insurance. (Secs. 332.36 and 613A.7)

County Indemnification Fund in State Treasury

The county indemnification fund in the state treasury is to be used to indemnify and pay on the behalf of any county treasurer, recorder, auditor, attorney, clerk of court, sheriff, and engineer on matters relating to road and bridge design only, and any deputies, assistants or employees in such offices, all sums that such officers, deputies, assistants, or employees are legally obligated to pay because of their negligent acts, errors, or omissions in the performance of their official duties. The first 500 dollars of each claim can not be paid from this fund. (Sec. 332.36) If the balance of this fund is found insufficient, the state treasurer notifies the board of supervisors of each county to levy a two-hundredths mill tax levy to be collected with the other taxes. (Sec. 332.28)

Not later than June 15 or December 15 of each year in which the tax is collected, the county auditor must transmit the amount of tax levied and collected to the state treasurer. The transfer is made on a county warrant. (Sec. 332.39)

Any claims for the negligent act, error or omission of county employees committed after July 1, 1973, must be processed and paid from the state indemnification fund in accordance with the provisions of Chapter 25A (State Tort Claims) and the requirements of Section 332.40. The establishment of the county indemnification fund does not relieve any insurer who insures the county against the tort liability of its employees from paying any loss incurred under its insurance agreement. (Sec. 332.37) The county attorney must ascertain if any insurance policy exists indemnifying the county employees. If no insurance

exists, or if the final judgment exceeds the limits of the insurance policy, the county attorney must submit a claim to the state comptroller against the county indemnification fund.

Tort Liability Insurance

The county board of supervisors is authorized to purchase insurance that insures county officers or employees from their liability for any negligent act, error, or omission in carrying out their official duties. (Secs. 332.42, .43, and 613A.7) The county auditor as clerk to the board of supervisors and the disbursing officer of county funds has to work closely with the board of supervisors to make sure that the county maintains adequate insurance coverage for the tort liabilities of its employees. In many counties the auditor will have to make sure that insurance policy premiums are paid when due and that the board renews the policies when necessary. The auditor may also have to assist the board of supervisors and the county attorney when damage claims are filed against the county. If the county issues insurance on a bid basis, the auditor will have to assist the board in the bidding.⁵

Liability and Property Damage Insurance

The county auditor should also assist the board in purchasing and paying premiums on liability and property damage insurance covering and insuring county employees while in the performance of their duties and operating an automobile, truck, road grader, machinery, or other vehicle owned by the county. The insurance covers and protects against the personal liability county employees may incur. (Sec. 332.2(20)) In addition to purchasing insurance for equipment owned by the county, Chapter 517A (Liability Insurance for Public Employees) authorizes the board of supervisors to purchase insurance for equipment that is also used by the county. (Sec. 517A)

Occupational Safety and Health Act (OSHA)

Counties are employers that fall under Iowa's Occupational Safety and Health Act (OSHA). (Sec. 88.3(4)) The county auditor's duty in administering this Act will depend upon what duties the board of supervisors assigns to the county auditor, engineer, or other county officials. In most counties it is the auditor who is responsible for the OSHA record-keeping and reporting requirements. These duties are usually delegated to county auditors because of their payroll responsibilities. Maintenance of a safe work environment and the correction of violations of the Act may be delegated by the board of supervisors to the county engineer or the auditor.

⁵The county auditor may want to investigate "public institution plans" that provide insurance to public organizations at reduced rates. Under this type of plan the county home, courthouse, and garage may be included under one plan.

A summary of the county's record-keeping, reporting, and posting duties are found on the back of the Employees Work Injury Report, State of Iowa Form L-1/WC-1. If the board of supervisors has delegated these OSHA duties to the county auditor, he or she will have to keep these records, make the required reports, and post the required information. If the auditor does keep these records, it is important that the auditor certify that the "annual summary of occupational injuries and illness" is true and complete. Certification is made by affixing the auditor's signature to the lower right hand corner of the annual summation or by appending a separate certification statement to the annual summary. (Iowa Departmental Rules, 1973, p. 595, 4.5)

In order to carry out the Act, the Iowa Labor Commissioner or an authorized representative will conduct inspections of the work place or environment. (Sec. 88.6) If upon inspection or investigation the commissioner finds that either the employer is not furnishing employees a place of employment free from recognized hazard as specified by the Act, or that the employees are not complying with the requirements of the Act and its related rules, regulations, and orders, the commissioner will issue a citation of the violation to the employer or the employee. Upon receipt of the citation, the employer must immediately post the citation or a copy thereof at or near each place an alleged violation occurred. Where, because of the nature of the employer's operations, it is not practicable to post the citation at or near each place of alleged violation, the citation must be posted, unedited, in a prominent place where it will be readily observable by all affected employees. (Sec. 88.7 and Iowa Departmental Rules 1973, p. 593, 3.9) The employer must take steps to insure that the citation is not altered, defaced, or covered by other material. Notice of de minimis violations need not be posted. (Iowa Departmental Rules 1973, p. 593, 3.9)

The board of supervisors may delegate the responsibility for correcting violations and posting the citation to the county auditor, engineer, or other county official. It is suggested that the board of supervisors make a resolution assigning these duties to the appropriate county official.

The board of supervisors as the employer of the county and the county auditor as the employee responsible for carrying out the Act may obtain technical assistance from the Iowa Bureau of Labor or the U.S. Department of Labor. The Iowa Bureau of Labor will furnish copies of the Act, all regulations published concerning the Act, and applicable safety standards. (Iowa Departmental Rules, 1973, p. 591, 3.1(3)) In addition to these governmental sources, a few private insurance companies offer free assistance to local governments in complying with OSHA standards. The names of the companies may be obtained from various periodicals such as The County, published by the Iowa Association of Counties, or Iowa Municipalities, published by the League of Iowa Municipalities.

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Chapter 9

RELIEF AND SOCIAL WELFARE

The county auditor has a wide range of duties relating to county social welfare activities.

Support of the Poor

The county is required to provide relief to its poor. The relief may be either in the form of food, rent or clothing, fuel and lights, medical attendance, civil legal aid, or money. Legal aid relief must be through a legal aid program that has been approved by the board of supervisors. The amount of assistance provided to the poor is determined by standards of assistance established by the board of supervisors. The board may also require that able-bodied persons perform work at the prevailing local wage rate in payment for and as a condition of granting their relief. The relief may also consist of the burial of nonresident indigent transients, provided that the expenses do not exceed \$250. (Sec. 252.27) No supervisor or county employee may be directly or indirectly interested in any supplies furnished the poor. (Sec. 252.29)

The board of supervisors may use the poor fund for sponsoring inter-governmental work projects, unless otherwise exempted by law. However, the amount of money used may not exceed the cost per month of supplying relief to the certified persons working on projects who would be receiving direct relief if they were not employed on the work projects. (Sec. 252.42)

The board of supervisors may make contracts with the lowest responsible bidder for furnishing any or all supplies needed to support the poor. The board may also enter into a contract with the lowest responsible bidder through proposals opened and examined at a regular session of the board, for the support of any or all of the poor of the county. Finally, the board may make contracts with any reputable and responsible person licensed to practice medicine or dentistry in Iowa to furnish medical or dental attendance or services required for the support of the poor. Any of these contractors may be for a period not to exceed one year with the contractor being required to give bond in a sum sufficient to secure the faithful performance of the contract. (Secs. 252.38-.40)

The board of supervisors may pay an annual allowance to poor persons of mature years and sound mind if the person is to become a charge of the county. However, the allowance may not exceed the cost of granting relief in the ordinary way. (Sec. 252.36)

Administration

Persons eligible for relief under Section 252.1 may make application for relief to a member of the board of supervisors, or to the overseer of the poor, or to the trustees of the township where they may be. Relief

granted by township trustees is subject to approval by the board of supervisors, which must determine whether relief shall be continued or denied. (Sec. 252.33) In the event the township trustees do not grant the requested relief, the applicant may appeal to the board of supervisors, which is authorized to direct the trustees to provide relief or to prescribe the relief to be given. (Sec. 252.37)

The board of supervisors may appoint an overseer of the poor. The overseer has all the powers and duties that are conferred upon township trustees by Chapter 252 (Support of the Poor). The overseer's compensation is determined by the board of supervisors and may be paid from either the county general or poor fund. (Sec. 252.26)

In some counties the board of supervisors has delegated the powers of the overseer of the poor to the director of the county board of social welfare. If this is done these counties are referred to as integrated counties.

Notice of Legal Settlement

The legal settlement of persons receiving relief from the poor fund may present many problems to the county auditor. It is usually the county auditor's duty to determine if the person does have legal settlement within the county. If it is found that the person does not have legal settlement, the auditor will have to arrange for the reimbursement of relief from the other counties. For a complete definition of what constitutes legal settlement, see Sections 252.16-17 of the Code.

When relief is granted to a poor person having a legal settlement in another county, the county auditor must at once by mail notify the auditor of the county where the person has legal settlement of this fact. Upon receipt of the notice, the county auditor has 15 days within which to notify the auditor of the county granting relief that the claim of settlement is disputed. If the notice of settlement is not disputed within this time, the poor person, at the request of the auditor or board of supervisors in the county of the person's settlement, may be maintained where he or she then is at the expense of the county of settlement, and without affecting his or her legal settlement. (Sec. 252.22)

If the alleged settlement is disputed, a copy of the notices sent and received are to be filed in the office of the clerk of the district court of the county against which the claim is made. Within 30 days after the notice of the dispute, the court will determine where settlement exists. (Sec. 252.24)

The county of settlement is liable to the county rendering the relief for all reasonable charges and expenses incurred in the relief and the care of a poor person. (Sec. 252.24)

Claims for Relief

All claims and bills for the care and support of the poor must be certified correct by the proper township trustees, or the overseer

of the poor, or for integrated counties, the director of the county board of social welfare. The claims are presented to the board of supervisors and if the board is satisfied that the claims are reasonable and proper, the board approves the claim. (See Claims) (Secs. 252.34 and .35)

Poor Fund

All the moneys expended for the relief of the poor are to be paid out of the county general fund after the board of supervisors has approved the claims for relief. (Sec. 252.31) However, if the ordinary revenue of the county proves inadequate the board may levy a poor fund tax, thereby establishing a poor fund.

Before 1974, counties were required to pay from their poor fund a portion of the costs of Aid to Dependent Children, Aid to the Blind, Aid to the Disabled and foster care for children under the Department of Social Services or a county department of social services. Effective January 1, 1974, the legislature enacted a law whereby the state would pay for the entire costs of these programs. The state comptroller was assigned the responsibility of calculating the maximum poor fund levy. The procedure the comptroller uses in calculating this levy is specified in Section 4 of S.F. 570, Acts, 65th Iowa General Assembly, 1st Sess., 1973. The comptroller was assigned this responsibility to insure that the property tax relief would be passed along to the taxpayers.

The poor tax levy for the extended fiscal year is to be computed by the state comptroller and is to be in lieu of any other statutory limitations for the period January 1, 1974, through June 30, 1975. (Sec. 252.43 and S.F. 570, Section 4, Acts, 65th Iowa General Assembly, 1st Sess. (1973.)) For each fiscal year following this extended year the maximum levy for the support of the poor in each county can only be two-thirds of the extended year's levy that was computed by the state comptroller. However, the State Appeal Board may permit a higher levy for any year to the extent required in order to prevent severe hardship due to unusual circumstances beyond the control of the county government. (S.F. 570, Sec. 5, Acts, 65th Iowa General Assembly, 1st Sess., (1973.))

No transfers may be made to the poor fund unless there is a shortage in the fund after the maximum permissible levy has been made for the poor fund. (Sec. 242.22)

County Department of Social Services

Board of Social Welfare

The board of supervisors of each county must appoint a county board of social welfare. All appointments to the county board of social welfare are to be made part of the board of supervisors' regular proceedings and are to be filed with the county auditor and the state director of the Division of Child and Family Services of the Department of Social Services (Sec. 234.9). The county board is responsible for the following:

1. to direct emergency relief, as prescribed by law,
2. to act in an advisory capacity on programs within the jurisdiction of the Department of Social Services,
3. to review and recommend changes of the local departments of social services,
4. to recommend new programs,
5. to assist in carrying out the mandatory "commodity or food stamp programs."

(Sec. 234.11 as amended by H.F. 789, Acts, 65th Iowa General Assembly, 1st Sess., (1973.))

The members of the board are to be reimbursed for the actual and necessary expenses incurred by them in discharging their duties. They are also to receive compensation at a rate of six dollars per diem, but the compensation may not exceed a total of 150 dollars in one year. The expenses and compensation are paid from the general fund. If a member of the board of supervisors serves on the county board of social welfare, the supervisor may not receive this compensation for any day he or she is paid for official work as a member of the board of supervisors. (Sec. 234.10)

Personnel

The Department of Social Services may assign personnel to a county department of social services. It is the responsibility of the county to provide and maintain the necessary office space and office supplies and equipment for the personnel assigned to the county. This is to be done in the same manner as if the assigned personnel were employees of the county. The Department shall at least annually reimburse the county for a portion of these costs. The portion reimbursed the county is limited as to the equivalent of the proportion of those costs which the federal government authorizes to be paid from available federal funds. However, the General Assembly may appropriate funds for the support of the local departments. (H.F. 789, Sec. 12, Acts, 65th Iowa General Assembly, 1st Sess. (1973.))

Veterans Affairs Fund

The Veterans Affairs Fund requires the county auditor to perform several special duties.¹

Fund Disbursements

Funds from the Veterans Affairs Fund are to be expended for the

¹Prior to 1973, the Veterans Affairs Fund was known as the soldiers relief fund; however, the 65th General Assembly changed to its current title - "Veterans Affairs Fund." (Sec. 250.1 as amended by H.F. 148, Sec. 1, Acts, 65th Iowa General Assembly, 1st Sess., (1973.))

relief of, and to pay for, the funeral expenses of honorably discharged, indigent men and women of the United States who have served in the military or navy forces of the United States during any war including the Korean and Vietnam conflicts. (Sec. 250.1 as amended by H.F. 148, Sec. 1, Acts, 65th Iowa General Assembly, 1st Sess., (1973)) The control of the fund is under the joint jurisdiction of the board of supervisors and the commission of veterans affairs. (Sec. 250.2)

Claims for relief from the Veterans Affairs Fund must be filed with the county auditor as an unliquidated claim against the county. (Op. Atty. Gen., Nov. 5, 1963) The auditor then presents these claims to the commission. At the commission's monthly meeting on the first Monday of the month, it acts on these claims determining who is entitled to relief from the veterans affairs fund, and how much this relief will cost. (Sec. 250.7) At these and other regular meetings, the commission prepares and submits to the board of supervisors a certified list of those persons to whom relief has been authorized and the amount so awarded. (Sec. 250.9) The board of supervisors on the first Monday in each month, reviews all of the certified claims submitted by the commission. After review by the board of supervisors, the county auditor issues county warrants for these claims drawn upon the Veterans Affairs Fund. (Sec. 250.10 as amended by H.F. 148, Sec. 2, Acts, 65th Iowa General Assembly, 1st Sess., (1973)) These claims should not be published. (Op. Atty. Gen., Nov. 14, 1955)

The review by the board of supervisors is confined to the records submitted by the commission. The board may overturn the commission's decision only if from the examination of the record it can be said that the evidence clearly preponderates against the decision. (Op. Atty. Gen., Nov. 14, 1955)

Auditor to Keep Records

The county auditor must keep in a record book the reports of the recipients receiving assistance from the Veterans Affairs Fund. The commission must prepare and file these reports with the auditor's office on or before the 13th day of each January, April, July, and October. The report shows the name and address of each recipient, together with the amount paid to each person for the preceding fiscal quarter. The record book must securely fix each of the reports and is to be used for only this purpose.

The record book is a public record and open to public inspection during the regular hours of the auditor's office. Each person who desires to examine the records, other than in pursuance of official duties, must sign a written request to examine the records. The request contains a written agreement on the part of the signer that he or she will not utilize any information gained from the records for commercial or political purposes. Furthermore, it is unlawful to use these records for commercial or political purposes. (Sec. 250.10 as amended by H.F. 148, Sec. 2, Acts, 65th Iowa General Assembly, 1st Sess., (1973))

Except for the record book kept by the auditor, all other information regarding applications, investigation reports, and case records are to be privileged communications and held confidential. Only persons authorized by law in connection with their official duties relating to financial audits and administration purposes may inspect and use these records. (Sec. 250.10) Neither the board of supervisors nor the commission may publish the names of veterans or their family receiving relief from the Veterans Affairs Funds. (Sec. 250.12)

Administration

As part of the requirements to qualify for office, each member of the county Veterans Affairs Commission must give a 500 dollar bond, conditioned upon the faithful discharge of his or her duty. The sureties for the bond are to be approved by the auditor. (See County Officers Bonds.) (Sec. 250.6)

The members of the commission are to be paid five dollars per day for each day actually employed in commission work. The members are also to receive the same mileage allowance as the board of supervisors. (See Auditor to Issue Payroll.) These expenses are paid from the Veterans Affairs Funds. If the commission employs administrative or clerical help, the members of the commission may only receive compensation for attending the annual and monthly meetings. (Sec. 250.5)

The commission, subject to the approval of the board of supervisors, may employ necessary administrative or clerical assistant when needed. The assistant's compensation is to be fixed by the board of supervisors, but no member of the commission may be so employed. (Sec. 250.5)

If practical, the commission with the approval of the board may employ necessary administrative or clerical assistants when needed. The assistant's compensation is to be fixed by the board of supervisors, but no member of the commission may be so employed. (Sec. 250.6) The attorney general has further ruled that if an auditor's assistant is appointed, the members are entitled to compensation only for attending the monthly and annual meetings. (Sec. 250.5 and Op. Atty. Gen., Sept. 2, 1955.)

Care of the Mentally Retarded

Commitment

Upon filing a petition for the adjudication of the mental retardation of a person, the court will conduct proceedings to determine if the person is retarded. The costs of these proceedings are to be defrayed from the county treasury, unless otherwise ordered by the court. (Secs. 22.16, .49) If a person is found not to be mentally retarded, the costs are rendered against the person filing the adjudication petition, except when the petition is filed by a court order. (Sec. 222.49) If a person's legal settlement is outside of the state or is unknown, the county auditor will have to prepare an itemized state voucher for reimbursement of the costs paid by the county for the adjudication proceedings.

County Liability

The county in which a mentally ill person has legal settlement³ must pay the legal costs and other expenses attending the taking into custody, care, investigation, admission, commitment, and support of that mentally ill person while the person is admitted or committed to a state hospital. (Sec. 230.1) The county may also pay for the care and support of a mentally ill person in the county home, private hospital, or some other suitable place. (Secs. 229.6, 230.24) The costs for the care of mentally ill patients in state hospitals are paid by the board of supervisors from the mental health and institution's funds. (Sec. 230.23) In counties which have mental health centers, the board of supervisors may expend funds from the county mental health and institution's fund to pay for the examination and treatment of mentally ill persons. Or, if no center exists within the county the board of supervisors may contract these services from counties that do have mental health centers. However, in counties having less than 40,000 population, the board of supervisors may not expend more than eight dollars per capita from the county mental health and institution's fund. The per capita amount is to include treatment of the mentally retarded and to exclude the amount expended for care in state institutions. (Sec. 230.24)

The county commission on hospitalization determines the legal settlement of a person found to be mentally ill. (Sec. 230.2) The findings of the settlement are certified to the county auditor. (Sec. 230.4) The auditor may perform investigative work to determine if the commission's findings of legal settlement are correct. The auditor presents the commission's certification to the board of supervisors. If the county wishes to dispute the commission's determination of legal settlement the county must, within six months, file written notice of the dispute with the commission. (Sec. 230.4) When disputes occur, the Attorney General, at the request of the state director of the Division of Mental Health, causes an action to be brought to district court to decide the person's legal settlement. (Secs. 230.12-.15)

Personal Liability

Mentally ill persons and persons liable for their support remain liable for the costs of the support even though the state or the county originally pays the costs. Persons who are legally liable for the mentally ill include the person's spouse, individuals, or corporations bound by contract to support the person and for mentally ill persons under twenty-one years of age,* the person's parents. The liability the person incurs to the county is limited to 100 percent of the cost of care and treatment of the mentally ill person at a state

³For a definition of legal settlement see section 252.16 of the Code.

*The twenty-one year age limit may be subject to court action because of the age of majority being lowered to eighteen.

mental health institute for 120 days of hospitalization, whether occurring subsequent to a single admission or accumulated as a consequence of two or more separate admissions. The liability after 120 days is limited to amount not in excess of the average minimum costs of the maintenance of a physically and mentally healthy individual residing in his own home. The average cost is determined by the Department of Social Services. No lien of assistance imposed upon the real estate of those liable for support may exceed this limited liability. (Sec. 230.15 as amended by H.F. 691, Acts, 65th Iowa General Assembly, 1st Sess. (1973))

The estates of mentally ill persons who may be treated or confined in any county home or hospital, or in any private hospital or sanatorium, and the estates of those liable for the person's support are liable to county for the reasonable costs of the support. (Sec. 230.18)

The county auditor, subject to the direction of the board of supervisors, must enforce these liabilities seeing to it that the amounts advanced by the county are repaid. However, the person's liability is limited by section 230.15. (Sec. 230.15) The auditor may send out bills informing the persons of the amount of their liability and the existence of an institutional lien placed upon their property. If the person is insured for the treatment the auditor should bill the insurance company. To satisfy the liability the board of supervisors may compromise the amount of liability, when it is deemed in the best interest of the county. (Sec. 230.17)

Any assistance, subject to the limited liability provisions, furnished by the county under Chapter 230 (Support of Mentally Ill) constitutes a lien on any real estate owned by the person assisted or his or her spouse. The lien is effective only against real estate owned by the spouse when the spouse's name is indexed by the auditor.⁴ (Sec. 230.25) The board of supervisors must collect these claims and may direct the county attorney to proceed with their collection. (Sec. 230.27)

State Institutional Care

Where county mentally ill patients are cared for in a state hospital, the superintendent of the hospital certifies the per diem costs of the care for county patients to the appropriate county auditor and the state comptroller. This is done on the first days of January, April, July, and October. (Sec. 230.20) The auditor, upon receipt of the certificate, enters the county's cost in the general ledger. The costs of mental health support are paid on warrants drawn on the county mental health and institution fund. The warrant is paid to the state general revenue upon receipt of the commission's certificate. (Secs. 230.20, .21) The state comptroller charges the county for the costs of support.

⁴The Attorney General has ruled that when the mentally ill are treated or confined in county home or private hospital, assistance is furnished under Chapter 230, and therefore a lien is created against the real estate of the person or spouse. (Op. Atty. Gen., 1942, p. 27.)

(Sec. 222.50) The costs incident to the guardianship and to the hearings and commitment of a mentally retarded person to a state institution, hospital-school, or special unit, may be collected from the mentally retarded person or those chargeable for the person. (Sec. 222.51)

Voluntary Admisssion

Persons believed to be mentally retarded may be voluntarily admitted to a state-hospital at the request of the person who is responsible for the mentally retarded person. The person responsible must request that the board of supervisors make application for the voluntary admission of the mentally retarded person. After determining legal settlement, the board applies to the district state hospital or special unit for the admission of the mentally retarded person. (Sec. 222.13) If the hospital-school has no space available or has no appropriate treatment program, the board must arrange for the care of such individual. (Secs. 222.13-.14) The board of supervisors must arrange for the placement of the retarded person in any public or private facility within or without the state that offers the appropriate care services and is approved by the commissioner of the Department of Social Services. (Sec. 222.13)

Cost of Care

All of the necessary and legal expenses for the costs of admission or commitment or for the treatment, training, instruction, care, habilitation, support and transportation of patients in any facility approved by the commissioner of the Department of Social Services must be paid by the county in which the person has legal settlement. (Sec. 222.60) If the legal settlement is found to be in another county the board of supervisors certifies its findings to the superintendent of the state facility where the person is a patient. The superintendent charges the expense already incurred and the future expenses to the county of legal settlement. (Sec. 222.62) The findings are also certified to the county auditor of the county where the person has legal settlement. The auditor may check the findings to make sure they are correct. The auditor then presents the findings to the board of supervisors and the county has six months to file a written dispute with the board or the court that certified the legal settlement. (Sec. 222.63) Disputes are settled by court action. (Secs. 222.70-.72)

Where mentally retarded patients are kept in state facilities,² the superintendent of the facility certifies the per diem costs of the care for county patients to the appropriate county auditor and the state comptroller. (Sec. 222.73) Upon receipt of the certificate,

²The state of Iowa maintains two hospital-schools for the mentally retarded, one at Glenwood and the other at Woodward. Each county is placed in one of two districts; all admissions (unless otherwise ordered) or commitments are made to the hospital-school located in the district in which the county is placed. (Secs. 222.2 and .6) The state of Iowa also provides for the establishment of a special mental retardation unit at an existing state institution. (Secs. 222.88-.91)

the auditor enters the county's cost in the general ledger. The costs of the state expense for the care of the mentally retarded are paid on warrants drawn on the county mental health and institution's fund. The warrant is paid to the general state revenues. Upon receipt of the superintendent's cost certification, the state comptroller charges the amount certified to the proper county. (Secs. 222.73-.76)

Should the county fail to pay these bills within sixty days from the date of certification, the state comptroller charges the county a penalty of one percent per month on and after sixty days from date of certification. (See Support of Mentally Ill - State Institutional Care.) (Sec. 222.75)

Personal Liability

The father and mother of any person admitted or committed to a state hospital-school or a special unit, as either an in-patient or an out-patient, and any company bound by contract for the support of the patient are liable for the care and support of the person. However, the liability of any person, other than the patient, is limited by the provisions of section 222.78. (Sec. 222.78) The Department of Social Services will certify the amount of the liability to the county. Any person who has been committed to a county institution or home, or a private facility for treatment, training, instructional care, habilitation, and support as a mentally retarded patient is liable to the county for the reasonable costs of support as provided in section 222.78. (Sec. 222.80)

The total amount of liability provided for in section 222.78 (Parents and Others Liable for Support) is a claim of the sixth class against the estate of the person or the estate of the person's mother or father. The board of supervisors may direct the county attorney to collect the claims. (Secs. 222.81-.82)

The claim is not indexed as an institutional lien against the patient's real estate or the real estate of those liable for the care of the patient. The auditor should note that this is not the case for the support of the mentally ill where the costs of support must be indexed by the auditor.

Support of the Mentally Ill

Auditor to Record and Index

The county auditor must keep an accurate account of the cost of maintaining a mentally ill person in any of the institutions mentioned in Chapter 230. Also the auditor must index the names of the persons admitted or committed from the county. The name of the spouse of the mentally ill person must also be indexed in the same manner as in the name of the person admitted or committed. The indexing and record of account in the auditor's office constitutes notice of the lien. (Sec. 230.26) The index must be set up on a comparable form to the chattel mortgage index. (Op. Atty. Gen., August 3, 1962)

Immediately after entering the certificate in the ledger the auditor issues a notice (usually in the form of a warrant) to the county treasurer, authorizing the fund transfer. The transferred amount is included with the treasurer's next remittance of state taxes. (Sec. 230.21)

Should the county fail to pay these bills within sixty days from the date of certification, the state comptroller charges the county a penalty of one percent per month on and after sixty days from the date of certification. (Sec. 230.22) If the mental health and institution fund is running low on funds, the auditor may want to pay the mental health support bills first, thus avoiding the penalty.

Patients suffering from chronic mental illness or from senility may be transferred from state institutions to a county or private institution for the mentally ill. (Sec. 227.11) For each patient transferred, the county is entitled to receive the amount of five dollars per week. (Sec. 227.16) To collect this amount the county must quarterly file verified claims with the state director of Mental Health; in most counties it is the auditor who files these claims. (See Quarterly Claims for Mentally Ill Transferees.) (Sec. 227.18)

Similar Mentally Ill Support

Alcohol and Drug Addiction

Persons addicted to the excessive use of intoxicating liquors, or any controlled substance contained in schedules I, II, III, or IV of Chapter 204 of the Code may be committed by the county commissioners of hospitalization to state institutions designated by the Department of Social Services, or to private facilities designated by the Commission on Alcoholism, or to any private facility designated by the state agency operating under the authority of Public Law 92-225, or to any hospital accredited to give psychiatric care. Commitments to private facilities are only to be made upon the approval of the board of supervisors or upon the request and agreement by the patient or by responsible relatives to pay the full costs of treatment and upon having made the necessary arrangements for admission and support. (Sec. 224.1 as amended by S.F. 6, Sec. 1, Acts, 65th Iowa General Assembly, 1st Sess. (1973))

All of the statutes governing the commitment, custody, treatment, and maintenance of the mentally ill, so far as applicable, are to govern the commitment, custody, treatment and maintenance of those addicted to the excessive use of drugs and intoxicating liquors. (See Support of Mentally Ill.) (Sec. 224.2)

Juvenile Home Care

Counties are liable for sums paid by Iowa juvenile home and the Annie Wittenmyer Home in support of all its children to the extent of a sum equal to one-half of the net cost of the support and maintenance of its children. The superintendent of each home certifies

to the state comptroller on the first day of each fiscal quarter the amount chargeable to the county for support. The sums for which each county is liable is charged to the county and collected as part of the taxes due the state, and paid by the county from county mental health and institutions fund at the same time state taxes are paid. Any county failing to pay these bills within sixty days from the date of certification is charged a one percent per month penalty on and after sixty days from the date of certification until paid. (Sec. 244.14)

Tuberculosis Care Support

A county is liable to the state for the support in the state sanatorium (located in Oakdale) of all patients receiving treatment of tuberculosis and having legal settlement within the county. Certification of the amount due the state for the county's liability is handled in the same manner required for the certification and collection of money from counties for the support of the mentally ill. (See Support of the Mentally Ill - County Liability.) (Sec. 271.14)

Treatment of Alcoholism

Treatment Costs and Liability

The Iowa Commission on Alcoholism may contract with any qualified facility to pay for 75 percent of the costs of the care, maintenance and treatment of an alcoholic confined as a voluntary patient. The commission pays these costs if the patient or those legally liable for the patient have not paid the costs within thirty days after the patient's discharge. (Sec. 123B.4 as amended by S.F. 1354, Acts, 65th Iowa General Assembly, 2nd Sess. (1974)) The remaining 25 percent of the costs are the responsibility of the alcoholic, his or her spouse, or any insurance company bound by contract to pay for such services. (Sec. 123B.8 as amended by S.F. 1354, Acts, 65th Iowa General Assembly, 2nd Sess. (1974))

Determination of Legal Settlement

The treatment facility must determine the alcoholic's legal settlement when he or she is admitted to the facility. (Sec. 123B.6) When the auditor receives the certification of costs, the auditor should verify the alcoholic's legal settlement.* The auditor may wish to check with the courts, the overseer of the poor, and other sources of information to determine if the alcoholic's legal settlement is within the county. In the event the county disputes the alcoholic's legal settlement, the county must immediately notify the facility of the existence of the dispute and determines the patient's legal settlement. Its determination is certified to the county of legal settlement and, if necessary, reimbursement is made in accordance with section 123B.7. (Sec. 123B.7 as amended by S.F. 1354, Acts, 65th Iowa General Assembly, 2nd Sess. (1974))

*For a definition of legal settlement see Section 252.16 of the Code.

Payment of Facility Costs

Unless the patient is detained in a Mental Health Institute under provisions of Chapter 230 of the Code, counties pay 25 percent of the cost of care from the county mental health and institution's fund. However, a county cannot spend for these programs an amount greater than that spent for alcoholism programs during the calender year 1973 without approval of the board of supervisors. The Iowa Commission on Alcoholism will establish guidelines for use by the counties in estimating the amount of expense which the county will incur each year. The facility must certify to the county of the alcoholic's settlement once each month 25 percent of the unpaid cost of care of the alcoholic. This cost is paid from the county mental health and institution's fund. (Sec. 123B.5 as amended by S.F. 1354, Acts, 65th Iowa General Assembly, 2nd Sess. (1974))

Upon receipt of the certification of costs from the treatment facility, the auditor enters the costs as a credit to the facility and issues a notice (a warrant) to the treasurer, authorizing the transfer of the amount from the county mental health and institution's fund to the state general fund. The notice must be filed by the treasurer as the treasurer's authority for making the transfer. The amount must be transferred with the treasurer's next remittance to the facility. (Sec. 123B.9)

Auditor to Record and Index

The county auditor must keep an accurate record of the total costs of the care, maintenance and treatment of any alcoholic admitted to a treatment facility under contract with the commission. The auditor must also keep an index of the names of the alcoholics admitted for treatment; the name of the alcoholic's spouse is indexed in the same manner as the alcoholic's. (Sec. 123B.11)

The indexing and the record of account of the alcoholic as shown by the county auditor's office constitute notice of the lien. (Sec. 123B.11) The auditor may, as a service to the alcoholic or those liable for the treatment of an alcoholic, bill the persons liable for the treatment costs and also inform them of the existence of the lien upon their real estate.

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DRAINAGE DISTRICTS

Drainage districts¹ are formed and administered by petition of the prospective property owners within the proposed district and/or by action of the board or boards of supervisors within the area of the proposed district. The auditor must keep the records of the district on file in his or her office even though they are the property of the district. (Sec. 455.18) The records must be arranged and indexed so that all the proceedings of the district may be examined easily. (Sec. 455.185)

Levee and Drainage Districts

Levee and drainage districts are initiated by a petition filed with the county auditor by two or more property owners within the proposed district.² (Sec. 455.7) The petitioners must also file a bond which the auditor must receive and approve. The bond must be in an amount sufficient to cover all the expenses involved in establishing the district. If the bond is insufficient to cover all of the expenses of the district, additional bonds must be filed since no work may be undertaken which would cost more than the aggregate amount of the bonds which have been filed.³ (Secs. 455.10-.11)

Engineer's Report

After examining the petition, the board must appoint a civil engineer, not a county engineer, to develop a tentative plan for the district. The engineer must file a performance bond which the auditor must receive and approve. (Sec. 455.12) The engineer must keep an accurate record of the work he or his assistants have performed (Sec. 455.16) and must file a report with the auditor. (Sec. 455.18)

Notice of Hearing

If the engineer's report is approved by the board, the approval must

¹Unless otherwise indicated, the term "drainage district" includes levy district, drainage and levy district, and drainage district.

²The requirements of the petition listed in section 455.9 are:

1. An intelligible description, by congressional district or otherwise, of the lands suggested to be included in the district.
2. That the lands are subject to overflow or are too wet for cultivation or subject to erosion or flood danger.
3. That the public benefit, convenience, health, utility, or welfare will be promoted by the suggested improvements.

³Sections 455.143, .144, and .145 provide that where agreement is filed by all the property owners within the proposed district no bond need be filed and the board must carry out the intent of the agreement by following the procedures of a district where there was no unanimous consent unless the agreement provides otherwise.

be shown in the minutes as tentative and subject to public hearing. Notice of hearing must be provided to all owners of land, lienholders, and occupants of land within the district.⁴ The notice must state the name of the petitioner, the favorable report of the engineer, that the plan may be altered any time before final action is taken, that the board of supervisors has approved the plan and the time set for hearing on the petition and plan. The notice must also state that all claims for damages, other than for land required for the right of way, and all objections to the establishment of the district must be filed in the office of the county auditor at or before the time the hearing begins. (Sec. 455.20)

Notice may be made by publication in a newspaper of general circulation published in the county not less than 20 days before the date set by the board for the hearing. A copy of the notice must be sent by ordinary mail to the property owner, naming him or her, and all other persons above unless there is an affidavit on file stating that, after a diligent inquiry, there is no known mailing address for the individual.

Affidavits provide sufficient proof of service. An affidavit signed by the county auditor is adequate proof of mailing, and an affidavit signed by the publisher of the newspaper is adequate proof of publication. All affidavits must be on file in the auditor's office by the time of the hearing. (Secs. 455.21-.22)

The other way to give notice is by personal service. Any person interested in the proceedings may be notified in the same manner as service of an original notice. Proof of service must be on file in the auditor's office on or before the time of the hearing. (Sec. 455.23)

Waiver of Notice - Notice need not be served on any person who signs a statement waiving notice, who files a claim for damages, or who objects to the establishment of the district. (Sec. 455.24)

Appraisers

If the board believes that the district ought to be formed but that claims for damages would be filed if the improvements⁵ were to be constructed, the auditor must appoint three appraisers. One appraiser must be an engineer, and the other two must be landowners within the county. Also, the appraisers may not have an interest in or be related to a person who has an interest in the proposed improvement. (Sec. 455.30)

Appraisers also must be appointed to assess the value of the right of way needed for the improvements. These appraisers are appointed in the same manner as the appraisers who assess damages and must have the same qualifications. (Sec. 455.28) In fact, one group may be appointed to perform both duties.

⁴This notice is to be provided to the owners and occupants collectively. It need not be provided to them individually.

⁵"Improvements" means any series of drains, settling basins, alteration of a natural water course, or levies constructed to benefit a district.

Both appraisers must file a report showing the amount of damage incurred by each claimant. This report must be filed with the auditor not less than five days before the hearing is to be held. If the report is not filed on time, the board may delay the hearing, and the auditor may appoint new appraisers. (Sec. 455.31)

The damages and compensation, after being recommended by the appraisers and established by the board, must be paid by the benefited parties or secured by a bond with sureties approved by the auditor. (Sec. 455.37)

Entering into a Contract

Upon payment or securing of damages, the board appoints a competent civil engineer to supervise construction of the improvement and sets the amount of his bond. The engineer must post bond with the auditor, and the auditor must approve the bond's sureties.

At the same time or subsequently, the board must advertise for bids once each week for two consecutive weeks in a newspaper of general circulation in the county where the improvement will be located.⁶ Each bidder must deposit cash or a certified check in an amount equal to 10 percent of the bid but the deposit need not exceed \$10,000. The deposits of the unsuccessful bidders must be returned to them but that of the successful bidder must be retained until a contract is entered into. (Sec. 455.40)

The successful bidder must post a performance bond with sureties approved by the auditor in favor of the county and for the use and benefit of the levee and drainage district and all persons entitled to liens for labor or material. The bond must be in an amount equal to at least 75 percent of the contract price. When the bidder enters into a contract and the bond is approved by the board, the bidder's deposit is returned. (Sec. 455.43)

Classification, Reclassification, and Assessment

After a district has been established, improved, or has annexed land, three commissioners must be appointed by the board to classify the land in the district and assess benefits. (Sec. 455.45) The commissioners must file a report⁷ with the auditor indicating the benefit received by each tract of 40 acres or less. (Sec. 455.46)

After the commissioners have filed their report, the board must set a

⁶The notice must state the time and place of the letting of the contract, specify the approximate amount of work to be done in each section of the district, specify the time set for commencement and completion of the improvement, and specify that bids will be received on the entire improvement or for sections of the improvement. The notice must further state that each bidder will be required to deposit cash or a certified check, drawn on a bank in Iowa, payable to the auditor at his office in an amount equal to 10 percent of the amount of the bid or \$10,000, whichever is the lesser.

⁷See section 455.51 for the format of the report.

time for hearing on the proposed assessments. The auditor must notify all owners and occupants of land in the district of the date and time of the hearing by publication or by personal service. Furthermore, the notice must state the amount of costs apportioned to the owner of each 40 acre tract or less and that all objections to the assessment of costs must be in writing and filed with the auditor on or before the time of the hearing. (Sec. 455.52) If the board decides to increase the assessment of a piece of land or easement, the owner must be notified of the reason for the increase by personal service or by publication. (Sec. 455.55)

The classification adopted by the board is the basis for all future assessments unless the land is destroyed, reclassification is ordered by the board, or the land is subdivided. If the board decides to reclassify the land or is required to reclassify, such as when the assessment for repairing the improvement exceeds 25 percent of the original assessment and the original or subsequent classifications do not list separately the amount each tract should pay for each main drain and tile lateral drain, (Sec. 455.55) the procedures followed in determining the original classification should be followed. (Sec. 455.74)

If the land is subdivided, the benefits may be apportioned by a written agreement signed by all the property owners and filed with the county auditor. If the property owners cannot agree, they may petition for assessors to be appointed to make an assessment of the benefits. If there is no agreement and no petition has been filed for the appointment of assessment commissioners, the auditor of the county in which the land is situated apportions the benefits equitably upon the parcels. (Sec. 455.56)

Financing the District

When taxes are collected, they are kept in a separate fund known as the county drainage or levy fund. They are to be disbursed only for drainage or levee purposes. The auditor must maintain a record of each of the drainage and levy district's funds. On order of the board of supervisors, the county treasurer must invest funds not immediately needed for current operating expenses in interest bearing securities. Interest collected by the treasurer is deposited in the county drainage or levy fund. On July 1 of each year the auditor must apportion and credit the interest to each drainage or levy district account in the proportion which the average credit balance of each district bears to the average balance of the county drainage or levy fund. The averages to be ascertained are the averages of the balances existing on the first of each month during the fiscal year immediately preceeding. Interest and penalties collected on drainage or levy district taxes are credited to the district for which the taxes are being collected. (Sec. 455.61 as amended by Sec. 91, Ch. 1020, Laws, 64th Iowa General Assembly, 2nd Sess. (1972))

The exception to this rule is a district managed by trustees. If the trustees have not asked the county to manage their finances, the district monies must be kept in a separate fund and may only be expended upon the orders of the trustees signed by the president of the board. (Sec. 462.29)

Taxes - Taxes levied by the board on the basis of the apportionment of benefits may not be less than two dollars on any tract of land. The taxes draw interest at seven percent per annum from the date of levy (Sec. 455.57)

and are due and payable at the same time, in the same manner, and with the same penalties for nonpayment as ordinary taxes. However, if a person pays his assessment within 20 days of the levy, no interest may be charged. (Sec. 455.63)

Installment Payments - If the assessment which a property owner has to pay exceeds \$100 per parcel, he may pay his assessment in installments in one of two ways: (1) Within 30 days from the date of levy the owner may agree in writing, on the improvement certificate or on a separate agreement, that he will not make any objection to the legality of the assessment or levy as provided by the board. (2) If an owner appeals the legality of the assessment for benefit or the legality of the assessment or levy, he must file in the auditor's office, within 20 days of the final determination of the appeal, a statement that he or she elects to pay the assessment in installments. (Sec. 455.64) The property owner must include enough money to pay all the installments which would have matured plus all accrued interest. (Sec. 455.65)

Bonds and Warrants - Bonds and warrants may be issued to finance the cost of construction of the improvement by the district. A taxpayer of the district may acquire construction warrants issued by the district and may apply their accrued face value upon their assessment. If the accrued face value of the warrant is in excess of the amount of the assessment, the treasurer issues a certificate for the excess amount. If the certificate is filed with the auditor, the auditor must issue a warrant, chargeable to the treasurer, for the amount of the certificate. (Sec. 455.75)

The auditor must keep a record of the numbers, amounts, and maturities of the drainage bonds as well as a record of the lands of the district which have not paid their full assessment. (Sec. 455.89) Bonds for pumping stations may be issued in amounts between \$100 and \$1,000 and must be signed by the chairman of the board of supervisors and attested to by the auditor. (Secs. 461.14-.15) However, no bonds may be issued until the district court of the county in which the bonds are to be issued confirms their legality. The court must determine a time for hearing, and all interested parties, such as property owners, lien holders, and occupants of the land, must be informed by publication and mailing of the hearing. After the court confirms the legality of the bonds, they may be issued. (Sec. 455.81)

Tax Sale - If land in a drainage district is being sold for taxes, the board of supervisors or the board of trustees may purchase the certificate of sale, issued by the county treasurer, by depositing with the county auditor the amount of money which the holder of the certificate would be entitled if the land were to be redeemed. (Sec. 455.172) If this occurs, the auditor must notify the purchaser and pay the purchaser the amount entitled to him. (Sec. 455.175)

Construction of the Improvement

After construction has started, the supervising engineer must make monthly estimates of the work completed during the preceding calendar month. The report must be filed with the auditor by the tenth of the month. The auditor then draws warrants on district funds in favor of the contractor for 90 percent of the value of the work accomplished or directs the treasurer to issue the contractor drainage bonds or improvement certificates in amounts up to \$1,000. (Sec. 455.110)

and the board of trustees of the district of the hearing on the commissioner's report. If the districts are under the supervision of the same board of trustees or a joint board, or if the district is intercounty, notice must be given to all affected landowners by personal service or by publication. (Sec. 455.144)

Additional Expenses

In general it is the function of the auditor to pay claims after they are approved by the board. In the case of drainage districts the board may appoint attorneys, watchmen, engineers, and appraisers, all of whom receive compensation for their services out of drainage district funds.

Also, the workload of the auditor's office may be so increased that this official is no longer able to perform his or her duties efficiently and effectively. If this occurs, the board of supervisors may employ additional personnel to handle drainage district matters. These persons will be paid out of district funds with compensation determined by the board of supervisors. (Sec. 455.165)

Governance by Administrators or Trustees

The process of election of trustees for the district is initiated by a filing of a petition requesting the election of a board of trustees by a majority of the property owners within the district. (Sec. 462.2) At its next meeting the board of supervisors must canvass the petition and, if the petition is in order, set a time for the election of three trustees for the district. (Sec. 462.3) If the district contains 3,000 acres or more, the board will divide the district into three substantially equal election districts for the purposes of providing equal representation. The election districts are then noted in the district drainage book. (Sec. 462.6)

After the districts have been formed, notice of election must be published for two consecutive weeks in the official newspaper of the county. The last publication may not be less than 10 days before the election. (Sec. 462.8)

Assessment to Determine the Right to Vote - Before any election is held the election board⁹ must obtain from the auditor a certified record of the lands contained in the district, the assessment and classification of each tract, the name of the person against whom the land was assessed for benefits, and the present owner of record. The trustees, once elected, must keep the list between elections and must obtain certificates from the auditor showing changes in title and the names of new owners from the auditor. (Sec. 462.9) Only persons named on the list may vote unless the election board is presented with proof that the person has acquired ownership of the assessed lands. (Sec. 462.10)

Candidates - Candidates for drainage district trustee may have their

⁹Section 462.3 provides that an election board of three judges and two clerks of elections will be appointed by the supervisors from land owners who live in the district. After the trustees are elected, they become the election board.

resolution of necessity. (2) If all the owners of land to be annexed file a petition with both boards, the consent of the district in which they are currently located is not necessary, and the governing board of the annexing district may proceed with a resolution of necessity. (Sec. 455.128)

Repair of the Improvement

Unless the district is governed by a board of trustees, the board of supervisors has the duty to keep the improvement in good repair. In most cases the board may, without notice, order the cleaning and repair of the improvement and assess the costs to the district. However, there are exceptions.

One exception would be that if the estimated cost of the repair exceeds 75 percent of the cost of establishing the district and subsequent improvements, the board must set a date for a hearing on the repair. The notice may be provided by publication or by personal service and must conform in all other respects to notice for establishing a district.

A second exception would be if the board determines that improvements which differ from repairs covered under paragraphs 1-3 of section 455.135 are needed. These improvements may be performed after an engineer is appointed and makes such surveys as are necessary and files a report with the county auditor on what improvements are necessary and their estimated cost. These improvements may be performed without notice if the total cost of the improvement does not exceed 25 percent of the original cost of the district and subsequent improvements and repairs.

In any case, if the estimated cost of the repair exceeds the original cost of the district plus subsequent improvements, a majority of landowners owning more than 70 percent of the land in the district may file a remonstrance (basically a formal protest stating the reasons for their objection) with the county auditor on or before the time of the hearing. If a remonstrance is filed, the board must dismiss all further proceedings and bill the costs incurred to the district. (Sec. 455.135)

Improving a Common Outlet

When two or more drainage districts outlet into the same ditch and the board determines that the ditch needs to be cleaned out or improved, the procedures for repair of an improvement shall be used except that a hearing must be held. The board must set a date for a hearing and inform the auditor of the county where the land to be assessed is located at least two weeks before the date of the hearing. Then the auditor must immediately notify the governing board of the district of the date of hearing on the contemplated work. If the districts are under the jurisdiction of the same board or joint board of trustees, notice must be given to all affected land owners by personal service or by publication. (Sec. 455.142)

If the work is to be undertaken, the board must appoint appraisers to apportion the benefits of the cleaning and/or repair to each district. After the commissioner's report is filed, the board must set a time for a hearing on the report and give notice of the time of the hearing by certified mail to the auditor of the county in which the land to be assessed is located. The auditor receiving the notice must notify the county's board of supervisors

Within two days after the supervising engineer has filed a certificate that the improvement is half completed and within two days after the supervisors have accepted the completed work, the auditor must notify the landowners who agreed to pay their assessment in thirds that their payments are now due. (Sec. 455.66)

When the supervising engineer files the report of final completion, the board must set a time for a public hearing on the report. Notice must be published once in a newspaper of general circulation in the county not less than five days before the date of the hearing (Sec. 455.111) but the auditor may also send a courtesy notice to the landowners. After accepting the work, the board directs the auditor to pay the contractor the balance due, less any damages resulting from the contractor's negligence. The contractor files a form telling how much sales tax has been paid for materials. This amount is refunded by the state for the benefit of the district. The warrants, improvement certificates, or bonds may not be delivered to the contractor sooner than 30 days after the contractor has completed the work. (Sec. 455.113)

When the improvement will cross a railroad right of way, the auditor must have a notice to construct the improvement served on the railroad company. This notice must be served like an original notice and must state the nature of the improvement to be constructed; the place where it will cross the right of way of the company; and the specifications for the improvement as shown by the plans, specifications, plat, and profile drawn by the engineer appointed by the board. The notice must further state that the improvement must be constructed within 30 days of service of the notice. (Sec. 455.119)

Annexation by the District

If the board believes that the land contiguous to the originally established district is benefited by the improvement or will be benefited by the improvement, it may adopt a resolution of necessity for the annexation of additional land by the district. The board must also appoint an engineer⁸ to examine the additional land and to make a survey and plat. The plat must show the relation of the elevation and condition of drainage of the additional land to the established district. After completion the engineer must file his report with the auditor, and the board may proceed as to notice, hearing, classification, and assessment as in the establishment of an original drainage district. (Sec. 155.129)

If the lands to be included are a part of an already existing district, there are two alternatives to the previously mentioned procedure. (1) A petition requesting the attachment of land to a contiguous district and signed by 20 percent of the landowners within the area to be annexed may be filed with the governing boards of both districts. At its next meeting the governing board of the district in which the lands are now included may approve or disapprove the petition, and the governing board of the district in which the lands are to be annexed may annex the lands by passing a

⁸ Section 455.128, which further provides that the qualifications of the engineer are the same as for the engineer platting the original district.

names placed on printed ballots after having a petition signed by 10 qualified voters and filed with the clerk of the board or trustees, if one has already been elected.

In order to be eligible for election, each candidate must be a citizen of the United States, at least 18 years old, a resident of the county, and a bona fide owner of agricultural land in the election district for which that person seeks election. (Sec. 462.7 as amended by S.F. 82, Acts, 65th Iowa General Assembly, 1st Sess. (1973))

Voting - Each landowner over 18 years of age and any corporation owning land in the district is entitled to a vote for one candidate for each district for which a trustee is to be elected unless a petition signed by a majority of the landowners is filed with the trustees. This petition requests that the right to vote at all subsequent elections to be held within the district be in proportion to the assessment for benefits. (Sec. 462.12)

Voting by absentee ballot or by agent is authorized in some instances. (Sec. 462.12(2,3)) Where one person is exercising one vote, a property owner may, by power of attorney signed by the person or corporation and filed with the auditor of the county where the election is held, designate an agent. A new power of attorney must be filed for each election. (Sec. 462.13)

Canvass - On the day of election the polls stay open from 1 p.m. to 5 p.m. After the polls close the election judges canvass the vote, certify the result, and deposit the ballots cast and the poll books, showing the names of the voters, with the county auditor.¹⁰

On the Monday after the election the board of supervisors canvasses the return and makes a return of the results of the canvass to the auditor. After receiving the results from the board, the auditor of the district issues certificates of election to the winners.¹¹

Operation of the Board of Trustees

All members of the board must execute a performance bond to be set and approved by the county auditor. (Sec. 462.25) After the bond has been approved, the trustees elect a chairman and appoint a clerk. (Sec. 462.26) If the whole board becomes vacant, the auditor of the county with the largest acreage in the district appoints a new board to fill the terms. (Sec. 462.24)

The trustees must furnish a periodic report to the auditor of any county in which part of the district is located. The report must show the acts and proceedings of the board and be signed by the chairman and clerk of the board of trustees. Upon receiving the report the auditor must record

¹⁰ Section 462.17, which further provides that if there is more than one county in the district, the returns are filed with the auditor of the county with the most land in the district.

¹¹ Section 462.18, which further provides that the certificate of election is issued by the auditor who received the ballots.

it in the drainage record and have it published in one official newspaper in the county having general circulation in the district. (Sec. 462.34)

Dissolving the Board of Trustees

A board of trustees may be dissolved if a petition requesting management by the supervisors is filed by a majority of the property owners who own more than one-half of the acreage assessed for benefits. After the petition is filed with the auditor, the trustees must set a date for canvassing the petition. At the hearing the trustees and the auditor must canvass the petition and certify the result in the drainage record. (Sec. 462.37) However, if a remonstrance is filed with the auditor not less than five days before the day of the hearing by the same number of petitioners, no action will be taken. (Sec. 462.38)

If the petition is canvassed and found correct, the trustees are dissolved at the date on which the election of trustees would have been held. On or before this date the trustees must file with the auditor a final report setting forth:

1. The amount of cash on hand or to the credit of the district.
2. The amount and form of outstanding indebtedness of the district.
3. Any outstanding contracts for repairs or other work to be done.
4. A statement showing the condition of the improvement and specifying any portion needing repair. (Sec. 462.40)

Board of County Drainage Administrators

If the board of supervisors does not wish to administer the drainage district itself and no board of trustees has been elected, the board of supervisors may appoint a board of county drainage administrators. The board must consist of one freeholder appointed by the board of supervisors and at least two agricultural landowners and residents of the district. (Sec. 455.220) Members cannot be removed except for cause by a written order filed with the auditor or because the person no longer meets the qualifications of an administrator. (Sec. 455.220)

Administrators are paid \$17.50 a day plus 10 cents a mile. In order to be paid, the administrators file an itemized and verified statement of the time devoted to district business and the expenses incurred. (Sec. 455.221)

Individual Drainage Rights and Appeal

When a property owner desires to construct an improvement across the land of another, he must first file a petition with the auditor and pay a \$1.00 filing fee. (Sec. 465.1) After receiving the petition the auditor must set a date for hearing on the petition before the board of supervisors and have notice of the petition and hearing served on the petitioner as well as the owner(s) and occupant(s) of the land needed for the right of way. The notice must be served in the manner of original notices between 10 and 30 days from the date of receipt of the petition. (Sec. 465.2)

Claims for Damages - Any person or corporation claiming damages or compensation from the construction of the proposed improvement must file a claim with the auditor on or before the time of the hearing on the improvement. (Sec. 465.5)

When the board determines whether the improvement should be constructed and the amount of damages to be claimed, the auditor must record the petition and related papers along with the board's decision on the official record of the board's decision on the official record of the board's proceedings. The auditor must also have the decision of the board recorded by the county recorder unless the decision is appealed. (Sec. 465.8) The petitioner must pay the board and the auditor the costs of the action and the recording of the decision. (Sec. 465.9)

If either party decides to appeal the decision of the board by filing notice of appeal, in the manner by which original notices are served, upon the opposite party, he must also file with the auditor a bond in an amount sufficient to pay the costs of the appeal. The auditor is responsible for approving the sureties of the bond (Sec. 465.10) and certifying a transcript of the board's deliberations to the district court. (Sec. 465.13)

Construction through Railroad Property - If the improvement must run through railroad property, the board must determine the cost of constructing the improvement. The railroad may then construct the improvement if it files notice of its intention within five days of the board's decision. (Sec. 465.15) If the railroad does elect to construct the improvement, the petitioners must pay to the auditor, for use of the railroad, the cost of the improvement and the amount that may be allowed as damages. After the improvement has been constructed, the railroad may demand and receive the deposit. (Sec. 465.16)

If the railroad does not construct the improvement within 30 days, the deposit is returned to the petitioner. (Sec. 465.17)

Dissolving the District

There are two ways by which a district may be dismembered: dissolution and division. One way dissolution may occur is if no contract has been let, work done, or debentures issued for the construction of the improvement within two years after the formation of the district or termination of litigation against the district, a petition may be filed requesting dissolution of the district. The petition must be filed in the county auditor's office and be addressed to the board of supervisors. The petition must be signed by a majority of the persons owning land in the district, and they must own at least 60 percent of the land in the district. Finally, the petition must state the above facts and further state that provision has been made by the petitioners for the payment of all costs and expenses incurred on account of the district. The board must examine the petition at its next meeting and, if the petition meets the requirements mentioned above, dissolve the district effective on payment of the costs of the district. After payment the auditor notes the date when dissolution became effective. (Sec. 455.35)

If improvements have been constructed and the district wants to disband, Chapter 456 may be used. Chapter 456 provides that if any drainage or levee

district is free from debt, the governing board may dissolve it. The dissolution may occur after the board has received a petition, signed by a majority of the landowners in the district who own at least 60 percent of the land, requesting dissolution. (Sec. 465.1)

After the petition has been filed, the governing board of the district must set a date for hearing on the petition (the hearing must be held at least 40 days from the date of filing of the petition). The auditor, if the district is governed by the supervisors, or the clerk of the board must have notice of the hearing served by publication or personal service on all property owners within the district. (Sec. 465.2)

After the governing board has made its decision, the costs of the dissolution must be paid by the district. If the district does not have enough assets to pay the costs of the dissolution, the costs are assessed against the property in the district by the established scale of benefits. Excess assets of the district are distributed in the same manner. (Sec. 465.5)

Division may occur if a public improvement has so divided the district that some land has been deprived from any further benefit from the improvement. If this occurs, or a lessening of the benefits received from some of the land has occurred, the governing board may separate the district into two separate districts, simply remove the land from the district, or create subdistricts after notice and hearing as provided in the original establishment of the district. (Sec. 455.201)

Intercounty Levee and Drainage Districts

When a drainage district which would encompass two or more counties is proposed, a copy of the petition must be filed with the county auditor of each county. The sureties must be approved by the auditor of the county which has the largest amount of land in the district and must be drawn in favor of the counties having land in the district. (Sec. 457.1)

Commissioners

The board of supervisors of each county in the district appoint one commissioner with the joint boards appointing a competent engineer who functions as a commissioner and an engineer. (Sec. 457.2) The commissioners must determine what improvements are necessary and file a report with a copy being sent to the auditor of each county with land in the district.

The engineer, in addition to his duties as a commissioner, is required to execute such plats and surveys as the engineer of a one county drainage district would. A copy of the engineer's report is filed with the auditor of each county involved. (Sec. 457.4)

Notice of Hearing

Immediately after the filing of a favorable report by the commissioners and the engineer, the auditor of each county involved must notify the owners, occupants, lienholders, and encumbers of land in his or her own county which lies within the proposed district. (Sec. 457.5) The notice is similar to the notice of hearing for the establishment of a single county district.

However, it must also state where the boards of the counties will meet in joint session to consider the petition and the reports of the commissioners and the engineer. (Sec. 457.6)

Claims for damages or compensation may be filed with the auditor of the county in which the land is located before the meeting or may be filed at the meeting. (Sec. 457.6)

Appraisers

If the boards adopt the tentative plan, each board selects an appraiser, and the joint boards select an engineer. This group serves as the appraisers to appraise the damages and value the right of way needed for the improvement. After they have finished, they must file a copy of their report with the auditor of each county involved. (Secs. 457.10-.11)

Classification and Assessment

If the boards establish the district, they appoint to a commission one person from each county and a competent engineer to classify and assess the lands. The qualifications of the assessors and procedure of assessment is identical to the assessment of a one county district. (Sec. 457.14)

After the commissioners have filed their report, the auditors of the interested counties, acting jointly, have notice served on all interested parties. The contents of the notice and the method of serving are the same as for a one county district except for the following differences:

1. The notice published in each county may only contain the names of the owners of each tract of land in the county in which the notice is being published.
2. The notice must contain the amount of the proposed assessment in each of the other counties of the district.
3. Objections to the assessment not filed before the hearing may be filed at the hearing. (Sec. 457.15)

Financing the District

After the amount of assessment has been determined, the boards, acting within their counties, levee the assessments and may issue improvement certificates, warrants, or bonds. The property owners have the right to pay their assessment in installments. (Sec. 457.16) At least yearly the revenues collected on behalf of the district, except for funds payable on improvement certificates or bonds, shall be paid over to the treasurer of the county having the most land in the district. (Sec. 457.30)

Constructing the Improvement

At the time of establishing the district, the boards appoint a supervising engineer. The engineer must file a performance bond as he would for a one county district. A copy of the bond must be filed with the auditor of each county having land in the district. (Sec. 457.17)

Monthly Payment - The supervising engineer furnishes the contractor monthly estimates of the work accomplished. A copy of the estimate is filed with each county auditor, and each auditor draws a warrant or directs the treasurer to pay the contractor 80 percent of the value of the work completed in his county. If payment is made by warrants, bonds, or improvement certificates, they may be issued in any amount up to \$1,000. (Sec. 457.22)

Final Payment - When the work is completed, the supervising engineer certifies this to the boards of supervisors of the counties. The auditors then set a date for hearing, and the hearing is held for the work completed in each county. After the individual boards have met and accepted the work done in their counties, the joint boards meet to accept the total improvement. After acceptance of the improvement, the boards certify acceptance to the auditor of each county. Each auditor then draws a warrant for the balance due or directs the treasurer to issue warrants, bonds, or improvement certificates for the amount due. (Sec. 457.23)

Appeal

If one or more of the boards fails to act, the petitioners may file notice to act within 20 days with the chairman of each of the boards of supervisors. (Sec. 457.24) If a board has not taken action 10 days after the expiration of the 20 day notice of transfer to district court, proceedings may be filed with the county auditor. (Sec. 457.25) Within 30 days after receiving the petition, the auditor must file with the clerk of the district court a complete transcript of all action taken in the case. (Sec. 457.26)

Records of the District

The auditor of each county that has land in the district must keep a record of district proceedings. The records of the auditor of the county which has the most land in the district are the official records. (Sec. 457.29)

Federal Flood Control

Whenever an agency of the federal government files a plan with the county auditor for improving, repairing, or altering an existing improvement, the governing board¹² may adopt the plan. (Sec. 455.202(1))

Procedure of Adoption

If the cost of the improvement exceeds 25 percent of the original cost of the improvement and subsequent alterations, the governing board must hold a hearing and have an appraisal of the benefited lands before it may adopt the plan. Otherwise the plan may be adopted by resolution at an official meeting. (Sec. 455.202(2))

¹²Sec. 455.217 allows the board of trustees to carry out all aspects of the plan except for the levy of taxes.

Engineer's Report

After the filing of the plan the board must appoint a disinterested and competent civil engineer, who files a performance bond in an amount set by the board (Sec. 455.204) to examine the federal plan and file a report on the plan with the auditor. The report, when combined with the federal plan, must show:

1. The character and location of all contemplated improvements, and the plats, profiles, and specifications thereof.
2. The particular description and acreage of land required from each 40-acre tract or fraction thereof for right of way, borrow pits, or other purposes together with congressional or other description of each tract and the names of the owners thereof as shown by the transfer books in the auditor's office.
3. A particular description of each 40-acre tract or fraction thereof that will be excluded from benefit by adoption of the plan as filed, together with the name of the owners thereof, as shown by the transfer books in the auditor's office.
4. A particular description of each 40-acre tract or fraction thereof outside the district which will benefit from adoption of the plan and the names of the owners thereof.
5. Such rights of way or portions thereof previously established or acquired as will be rendered unnecessary by adoption of the federal plan and any unpaid damages awarded therefore.
6. Such other damages previously awarded that will be affected by the adoption of the federal plan.
7. The recommendation of the engineer with respect to the adoption of the plan. (Sec. 455.205)

Notice of Hearing

If, after considering the plan and the engineer's report, the board believes the adoption of the plan would benefit the district, it shall tentatively adopt it and set a date for a hearing at least 30 days from the date of tentative adoption. (Sec. 455.207) The auditor must then give notice to the owners, occupants, and other interested parties of the hearing. The notice must state: (1) that there is on file in the auditor's office a plan of construction by the (named) federal agency, together with reports of an engineer on the plan; (2) that the board has tentatively approved the plan; (3) that the plan may be amended before final action; (4) that the day and hour set for hearing; and (5) that all claims for damages, except for claims of land taken for construction right of way, and all objections to the adoption of the plan must be made in writing and filed in the auditor's office at or before the time of the hearing. Notice may be served by publication or by personal service. (Sec. 455.208)

Appraisal

Appraisal of damages and for right of way must be performed in the

same manner as an appraisal for the establishment of an original district. (Sec. 455.211)

Assessment

Commissioners are appointed and perform the same duties as they would in the appraisal of an original district, except that they can classify and assess only the lands that are added to the district by adoption of the plan and can recommend changes in the existing classifications which result from the plan. (Sec. 455.212)

Highway Drainage Districts

Whenever the board of supervisors believe that a highway or the land adjacent to a highway should be drained, they may proceed to form the district without petition or bond. (Sec. 460.1)

Initiation

After determining the need for the district, the supervisors adopt a resolution of necessity which describes, in a general way, the portion of highways, adjacent land, and railroad rights of way to be included in the district and assessed for benefits. (Sec. 460.3)

Then the board appoints an engineer for the district who surveys the proposed district and files a report as in the establishment of a levee and drainage district. In particular the engineer's report must designate the portions of the primary and secondary road system to be included in the district and all lands and rights of way which should be included within the district. (Secs. 460.4-.5)

Assessment and Report

An assessment commission is formed similar to one in a levee or drainage district except that the county engineer may not be a member. The commissioners must determine and report:

1. The amount which the county should pay out of the secondary road fund.
2. The amount which the state should pay on account of the primary road system.
3. The amount which should be assessed on the land and rights of way of railroad companies.
4. The amount which should be assessed against each tract of land of 40 acres or less within the district. (Sec. 460.6)

Advance Payments

The board may advance, from the secondary road construction and/or maintenance fund, an amount equal to the amount which will be paid by special assessment. Drainage warrants may also be issued as advance payments. (Sec. 460.7)

Municipalities Within Drainage Districts

Municipalities may be included within drainage districts but no district may be formed which lies wholly within the corporate limits of a city or which is used for sewer purposes. (Sec. 459.1)

Notice of Inclusion

Notice of the filing of the petition for the establishment of a drainage district which would include part of a city must include the boundaries of the territory of the district within the city. The notice must be served on the city clerk and the owners and lienholders of property within the district and may be served by publication or by personal service. (Sec. 459.2)

Notice of Assessments

Assessment commissioners are appointed and perform their duties as listed in the section on drainage and levee districts. However, in addition, they must assess the benefits to all streets, alleys, lots, and rights of way within the city, and copies of their report must be served on the city clerk and the owners of all land to be assessed. (Sec. 459.3)

Relinquishment of Jurisdiction

If at least 25 percent of the total area of a drainage district is within the corporate limits of a municipality, the district's drains are wholly or partially constructed out of sewer tile, and the district improvements are needed or are being used for storm sewer or drainage purposes, the supervisors may, by resolution, transfer control of the district to the city. (Sec. 459.8) If the board passes the resolution, the effective date being between 30 and 90 days after the date of passage, the auditor must post a copy of the resolution on the drainage district record. (Sec. 459.10)

Other Special Districts

Although the auditors' duties in relation to special districts are mainly concerned with drainage districts, auditors do have some responsibilities in establishing and maintaining other types of special districts. Chiefly, these duties relate to conduct of elections and filing of notices. These responsibilities are explained in detail in the chapters relating to elections, and are noted here simply as a matter of cross-reference.

Other special district matters auditors will be involved with are:

1. Benefited water district - conduct election to establish (Sec. 357.12) and be custodian of district's records. (Sec. 357.32)
2. Rural water district - receive petition for incorporation (Sec. 357A.3) and publish notice of hearing. (Sec. 357A.4)
3. Benefited fire district - conduct election. (Sec. 357B.9)
4. Benefited street lighting district - conduct election. (Sec. 357C.7)
5. Sanitary district - conduct election. (Sec. 358.7)

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Chapter 11

MISCELLANEOUS DUTIES

This chapter describes some miscellaneous duties of the county auditor.

Sanitary Disposal Projects

Not later than July 1, 1975, every county and city must provide for the establishment and operation of a sanitary disposal project for the final disposal of solid waste by its residents. The disposal projects may be established either separately or through cooperative efforts of the participating agencies. In addition, counties and cities may contract with public or private agencies for the establishment, operation, and administration of a disposal project. (Sec. 455B.76)

The county auditor's duties in this required disposal project will depend upon a number of variables, the most important of which is how the county chooses to establish and operate the project. Other variables include the county engineer's duties, the control exercised by the board of supervisors, and the county's financial relationship with the agency administering the project. If the county contracts for the service, the auditor will have to prepare claims for the disposal service. Or, if the county chooses to operate, the auditor may have to keep records on the project. Each county auditor should make arrangements with his or her board of supervisors to determine what the auditor's duty will be.

Prior to the mandatory requirement for the county to establish a sanitary disposal project, the county had the option of establishing public disposal grounds. (Sec. 332.31) The board of supervisors still has this option. To establish a public disposal ground, the board of supervisors determines which townships of the county will be best served by the disposal grounds and then may levy a tax of not more than one-fourth mill on all property in the affected township lying outside the incorporated limits of any city or town for the purpose of acquiring and maintaining the disposal grounds. The funds are to be placed in a township dump fund. (Sec. 332.32) The board of supervisors may regulate and enter into contracts with cities for the operation of the disposal ground. Any funds derived from these agreements are to go into the township dump fund. (Sec. 332.33) The board of supervisors may use these funds for the purpose of acquiring, constructing, operating, and maintaining sanitary land fills. (Sec. 332.34)

In lieu of levying the one-fourth mill for public disposal grounds, the board of supervisors may levy an annual tax of one-fourth mill on all of the taxable property in the county outside the incorporated

limits of any city or town for the purposes of planning a sanitary disposal project or for paying the interest and principal of general obligations bonds for sanitary disposal projects. (See Sanitary Disposal Project Bonds.) (Secs. 445B.81 and 346.23) If the board levies this tax, it may not levy a tax for public disposal grounds.

Courthouse Management

The county auditor is responsible for the general custody and control of the courthouse, subject to the direction of the board of supervisors. (Sec. 333.1(8)) In carrying out these duties the attorney general has ruled that the board of supervisors of each county, not the county auditor, has the authority to determine whether a janitor is provided for the courthouse, and also has the discretion to determine the number of personnel to be employed. (Op. Atty. Gen., 1949, p. 19) Thus, to assure that the courthouse is properly managed, the auditor should work closely with the board of supervisors.

Cemetery Trustee

Cemeteries are required to have a trustee to manage the funds received for the perpetual care of a cemetery or its lots. The owners of, or any party interested in, a cemetery may petition the courts to have a trustee appointed. (Sec. 566.1) In cases where no trustee is appointed, or if the appointee does not qualify as a trustee, then such funds, or any funds donated by any person or estate for the improvement of cemeteries, are to be placed in the hands of the county auditor. (Sec. 566.12) Municipal corporations, including counties, become perpetual trustees of cemeteries when the management of municipal cemeteries has been transferred to the municipality by ordinance. (Sec. 566.14)

The county auditor, as cemetery trustee, receives, loans, and makes the annual reports of funds in the manner provided for in Chapter 566 (Cemeteries and Management Thereof). (Sec. 566.12) The trustee's investment duties, reporting responsibilities, and other duties are specified in sections 566.1-.11, of the Code; the auditor should refer to these sections when acting in the capacity of cemetery trustee. However, the county auditor does not have to furnish a separate bond as trustee of a cemetery fund because the auditor's official bond is legal coverage for his or her duty as cemetery trustee. (Op. Atty. Gen., 1946, p. 15)

Annually the auditor must turn over the accrued interest in his hands to the cemetery association or to the person in control of the cemetery who is entitled to receive the funds. The association or person in control is to use these funds for carrying out the provision of the trust and must file a written report annually with the county auditor. (Sec. 566.13)

Land Transfers

Auditor to Keep Transfer Books

The county auditor must keep a real estate transfer book, index book, and plat book in which the transfers of real estate within the county are recorded. (Sec. 558.60)

The index book is to be ruled and headed in the manner specified in Section 558.62. Entries in the index book are made in alphabetical order by the name of the grantee. Opposite the name of the grantee the auditor enters the page of the transfer book on which the transfer is made (Sec. 558.64).

The book of plats consists of the tax maps of the real estate within the county. It must be drawn on a scale of not less than four inches to the mile and must show the number of the lot and block, or township and range, divided into sections and subdivisions as occasion may require, for each piece of real estate within the county. The auditor must designate on each piece of real estate the name of its owner. The plats are to be entered or numbered so that they may conveniently be referred to by the memoranda of the transfer book. Entries in the plat book must be made in pencil and in a legible manner. (Sec. 558.63)

Entry of Transfers

When a deed of unconditional conveyance of real estate or a transcript of decree in a partition proceeding is presented, the auditor must enter it in the index book. Entries are made in alphabetical order according to the grantee. Opposite the grantee's name the number of the page of the transfer book on which the transfer is made is entered. The auditor must enter upon the transfer book the name of the grantee, the grantor, date, character of the instrument, the description of the real estate, and the number or letter of the plat on which the transfer is made. (Sec. 558.64) The auditor is entitled to charge a one dollar transfer fee for each land transfer made in his transfer books. (See Land Transfer Fees.) (Sec. 333.15(1)) Transfers of land lying within or adjacent to any city which transfers the land to public use, including streets and roads, may not be entered by the auditor until the city council has approved the transfer and the city clerk has certified such approval. (Sec. 558.65)

Court certified transfers of title are handled in the same manner as deed transfers. When the auditor receives both the certificate stating that the court has finally established title to the real estate, and the one dollar transfer fee from the district or supreme court, the transfer is entered in the auditor's books. The court clerk collects the fee as part of the court costs and pays it over to the auditor at the time the certificate of change is filed. (Sec. 558.66) Court transfers of titles are also subject to the five dollar maximum fee limit for contiguous parcels. (See Land Transfer Fees.) (Op. Atty. Gen., 1953, p. 182)

At the time of filing any deed or other instrument mentioned in Section 558.57, the county recorder collects his/her recording fee and the auditor's transfer fee. The recorder then delivers the deed and auditor's transfer fee to the county auditor, endorsing the following upon the instrument:

"Filed for record, indexed, and delivered to county auditor this . . . day of . . . , 19 . . . , at . . . o'clock . . M. Recorder's and auditor's fee \$. . . paid.

Recorder
(Sec. 558.58)

However, the county recorder cannot record any deed or other instrument unconditionally conveying real estate until the proper entries have been made upon the auditor's transfer books, and the auditor's official signature, properly dated, has been endorsed upon the deed or instrument. The code requires that the endorsement be made in substantially the following form:

"Entered upon transfer books and for taxation this . . day of . . . , 19 . . My fee of one dollar paid by recorder."

Auditor
(Sec. 558.57)

After the auditor has made this entry and endorsed the deed he or she returns the deed to the county recorder.

Errors

The auditor from time to time must correct any errors appearing in the transfer books. When correcting errors the auditor must notify the grantee of any error in description discovered in any instrument filed for transfer. Before the auditor completes the transfer the parties involved must be permitted to correct the error. (Sec. 558.67) However, the attorney general has ruled that the county auditor has no authority to change or alter the language of any instrument filed with him or her for record. (Op. Atty. Gen., 1906, p. 381) Therefore, the auditor should notify the parties to the deed of the errors, but if the parties insisted that the auditor make the transfer in accordance with the description contained in the deed, the auditor is required to enter the deed in accordance with the description. (Op. Atty. Gen., 1932, p. 181)

Assignments

The assignment, sale, or transfer of all real estate mortgages or notes secured by real estate mortgages or other evidences of indebtedness secured by real estate mortgages must be reported to the county auditor of the residence of the assignee. The assignee must report the assignment within 30 days from its execution, unless the assignment has been recorded in the county recorder's office of the assignee's residence. (Sec. 558.46) No assignment is valid until it is reported to the county auditor. (Sec. 558.47)

Plats

Closely related to the county auditor's land transfer duties is the duty to record plats of land subdivisions. In addition, if owners of

property fail to prepare the plats required by law, the county auditor will have to notify the owners that a plat is required. Upon failure of owners to file the plats after notice has been given, the auditor will have to prepare the required plats.

The following definition of "plat" and "original proprietor" are supplied to assist the auditors in carrying out their duties:

Plat - A map, or representation on paper, of a piece of land subdivided into lots, with streets, alleys, etc., usually drawn to a scale. (McDaniel v. Mace, 47 Iowa, 510; Burke v. McCowen, 115 Cal. 481, 47 p. 367.)

Original Proprietor - An original owner who subdivides his own land into three or more parcels for purposes of laying out a city, or part, or addition, or suburb thereto. . . . (Op. Atty. Gen., July 24, 1964)

Procedure

A tract of land subdivided into three or more tracts or parcels must be platted by a registered land surveyor. (Sec. 409.1 and Op. Atty. Gen., (Chwirka), June 8, 1972) It is the responsibility of the original proprietor of a tract to have a registered land surveyor plat the subdivisions. (Sec. 409.1) The description of lots or parcels of land on the plat is valid for conveyances and for tax purposes. (Sec. 409.3)

The plat of any addition to a city, or subdivision of any part or parcel of lands lying within or adjacent to any city, must be filed with the city clerk. When filed, the city council within a reasonable time must consider the plat to determine if it conforms to the provisions of Sections 409.4, 409.5, and 409.6 concerning such things as street, grades, and alleys. If it conforms, the council by resolution must approve the plat and direct the mayor and clerk to certify the resolution onto the plat. (Sec. 409.7)

Each plat must be accompanied by a correct description of the subdivided parcels. A statement signed by the proprietor of the parcel and his or her spouse, if any, to the effect that the subdivision as it appears on the plat is with the free consent and in accordance with the desire of the proprietor, must also accompany each plat. The signing must be before an officer authorized to take the acknowledgement of deeds. (Sec. 409.8)

Futhermore, every plat must be accompanied by a complete abstract of title and an opinion from an attorney at law showing that the fee title is in the proprietor and that the land platted is free from encumbrances, or is free from encumberances other than secured by bond provided for in Section 409.11. (Sec. 409.9) Finally, certified statements from the county treasurer certifying that the land is free from taxes, and from the clerk of district court that the land is free from all judgments must accompany the plat. (Sec. 409.9)

Plats Filed With Auditor and Recorder

The plat together with the above mentioned documentation must be filed with the county recorder and entered in the proper record books of the recorder's office. When so entered, the plat only must be entered on record in the county auditor's office. No plat is valid until filed and entered in the records of both offices. (Sec. 409.2)

City Council and Planning Commission Approval

Neither the county auditor nor recorder may file or record, nor permit to be filed or recorded, any of the following plats lying within two miles of a city's limits, unless the plat has been first filed with and approved by the city council as provided for in section 409.7 (see above) and by the city's planning commission, in cities where such a commission exists. The plats which must be first approved by the city and its planning commission, if one exists, are plats that subdivide any tract of land into lots and blocks within any city having a population by the last federal census of at least 25,000, or within a city of any size which by ordinance adopts the two mile restrictions. (H.F. 574, Sec. 311, Acts, 64th Iowa General Assembly, 2nd Sess., (1972)) In situations where the limits of one city is less than four miles distance from another city, then a city's jurisdiction to approve a plat is to extend to a line equidistant between the limits of both cities. (Sec. 409.12)

It is the duty of the county auditor and recorder to examine the plats to ascertain whether the endorsement of the city council, as provided for in Section 409.12, appears on the plat. If it does and the plat conforms to the provisions of law, the auditor and recorder shall accept the plat for filing. If the endorsement does not appear on the plat, the auditor and recorder must refuse and decline to accept the plat. Any failure to observe the provisions of Section 409.14 by the auditor or the recorder constitutes a misdemeanor in office. (Sec. 409.15)

If the city council fails either to approve or reject the plat within 60 days from the date of application, the person proposing the plat has the right to file the plat with the county auditor and recorder. (Sec. 409.15)

Street Name Changes

Cities have the authority to change by ordinance the name of a platted street. The mayor and city clerk must certify and file the ordinance with the county auditor and recorder of the county where the street exists. Reference is made on the margin of the original plat referring to the record of the name change. (Sec. 409.17)

Auditor to Prepare Plats

Failure to File - Whenever the original proprietor of any subdivision of land located in a city with a population of less than 12,000 has sold or conveyed any part of the subdivision, or has invested the public

with any rights to the land, such as streets or parks and has failed or neglected to file the plat required by Chapter 409, the county auditor must notify some or all of the owners and demand its execution. Notice may be by mail or by other means of giving notice. If the owners, whether notified or not, fail and neglect to execute and file the plat within 30 days after issuance of the notice, the county auditor must have the plat made. Together with the plat, the auditor may have the necessary surveys made. (Sec. 409.27)

The plat is to be signed and acknowledged by the auditor. The auditor certifies that he or she executed it by reason of the failure of the owners to do so. After certifying this the auditor files and records it in his or her office and in the county recorder's office. When filed the plat has the same effect as if it were executed, acknowledged, and recorded by the owners. (Sec. 408.28)

The auditor submits a verified statement of the costs and expenses of surveying and recording the plat to the board of supervisors. The board allows the expenses and the auditor assesses the amount to each of the subdivisions on a pro rata basis. These assessments are collected in the same manner as the general taxes. The collections are to go to the general fund. Instead of assessing the land for the cost of the platting expenses the board of supervisors may bring court action. (Sec. 409.29 and .30)

Assessment Uncertain - Whenever in the auditor's judgment the description of one or more parcels or parts of a lot or subdivision cannot be made sufficiently certain and accurate for the purposes of assessment and taxation without noting the boundary lines of the property, the auditor may have a plat prepared in the manner specified for platting when the original proprietor files to plat. (See above.) In cities with a population over 12,000, plats must be approved by the city council and planning commission, if any, as required by law. (Sec. 409.33)

If any person is aggrieved by the judgment opinion of the auditor, he or she may appeal it to the board of supervisors by giving written notice within 60 days. Upon notice of appeal the auditor must take no further action in preparing the plat. The board at its next meeting determines whether the plat shall be prepared, and within what amount of time. (Secs. 409.32, .34, and .35)

Insufficiency of Description - Every conveyance of land must contain a description of the land that is sufficiently definite and accurate to enable the auditor to enter the conveyance in the auditor's plat book. (See Land Transfers.) When a conveyance is presented for entry in the auditor's transfer books that is not sufficiently definite and accurate, the auditor must note this fact on the deed and in the transfer book. The auditor must also notify the person presenting the deed that the land therein is not sufficiently described, and must be platted within 30 days. (Sec. 409.33)

If any person is aggrieved by the auditor's opinion concerning the sufficiency of the land description, the person may appeal it to the board of supervisors, by giving written notice to the board within

30 days. The auditor is to take no further action once his or her opinion has been appealed. (Sec. 409.34) The board at its next meeting determines whether the plat shall be prepared, and within what time. (Secs. 409.33-.35)

Failure to Comply with Board of Supervisors' Orders - If the grantor of a conveyance who was ordered by the board of supervisors to prepare a plat because of assessment and taxation uncertainty, or because of insufficiency of land description, neglects to file the required plat within 30 days, then the auditor must proceed and have the plat prepared as specified in Chapter 409. (Sec. 409.36)

School Fund

When the auditor receives notice of the apportionment of school money to be distributed in the county, the auditor must file this notice in his or her office, send a copy to the treasurer, and a copy to the board of supervisors. (Secs. 333.8) Auditors should be aware that S.F. 1163, Acts, 65th Iowa General Assembly, 2nd Sess., (1974) phases out the county school systems and joint county systems established by Code Ch. 273 on July 1, 1975.

Rural Subdivisions

All road plans, plats, and field notes, together with accurate diagrams of water, sewage, and electrical power lines for rural subdivisions are to be filed with and recorded by the county auditor. This must be done, and the plans approved by the board of supervisors and county engineer before the subdivision is laid out and platted. (Sec. 306.21)

Secondary Roads

The auditor has a few duties relating to secondary roads.

Anticipatory Certificates

When the board of supervisors issues certificates in anticipation of secondary road funds, these certificates are countersigned by the auditor and then delivered to the treasurer. The auditor also charges the treasurer with the amount of the certificates. (Sec. 309.50)

Day Labor

The board of supervisors may authorize the auditor to draw warrants for the amount of payrolls for labor on county roads furnished under the day labor system. (Sec. 309.61)

Bridge or Culvert Construction

Before beginning the construction of any permanent bridge or culvert by day labor or by contract, all plans, specifications, cost estimates, and specific designation of the location must be filed with

the auditor by the county engineer. (Sec. 309.81) When the bridge or culvert is completed, the engineer must file a detailed statement of cost plus any additions or alterations to the plans with the auditor. All relevant papers are maintained in the auditor's office as permanent records, and when the work on the bridge or culvert is completed and approved, the auditor must file a duplicate statement of the costs with the highway commission. (Sec. 309.82)

Sale of Land

Where a sale of land in connection with any secondary road has been authorized by the board of supervisors, written conveyances containing the provisions prescribed by the board of supervisors must be signed by the president of the board of supervisors and the auditor. (Sec. 306.25)

Changes in Roads and Streams

Boards of supervisors may change the course of any part of a road or stream (Sec. 306.27) If the board is unable to agree with the landowner regarding acquisition of the necessary right of way to bring about the desired changes, three freeholders are selected to appraise the damages consequent on the taking of the right of way.¹ (Sec. 306.28) Iowa Official Form No. 609 provides notice to the appraisers. (See Form 11-1.) Code section 306.29 prescribes the form of notice for the county auditor to use in notifying individual property owners that the county plans to condemn portions of their real estate for road purposes.

¹One appraiser is selected by the landowner, one by the board of supervisors, and the third is selected by the two other appraisers.

COMMISSION AND REPORT OF ROAD APPRAISERS

Auditor's Office, County, Iowa.

To

You been have duly selected under provisions of Sections 306.22, 306.25, as appraisers to assess the damages occasioned by the ^{change} establishment of the highway designated as

..... in between Section, Township, Range

and Section, Township, Range, beginning

running thence

to a point

said proposed highway to be feet in width.

You will proceed to view the premises, and assess the amount of damages that will be sustained by

by reason of the establishment of the proposed road.

By Order of Board of Supervisors.

.....
County Auditor.

NORTH

WEST

EAST

SOUTH

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