

# **ISAC County Mandate Report**

**Draft as of 9-30-2011**



5500 Westown Parkway, Suite 190  
West Des Moines, IA 50266  
Phone: 515.244.7181  
Fax: 515.244.6397

[www.iowacounties.org](http://www.iowacounties.org)

# **Table of Contents**

|  |    |
|--|----|
| Public Safety .....                              | 5  |
| Jails .....                                      | 12 |
| County Attorney as State Attorney .....          | 14 |
| Emergency Management .....                       | 18 |
| Public Officials .....                           | 19 |
| Employment.....                                  | 20 |
| Budgeting.....                                   | 23 |
| Veterans Affair.....                             | 25 |
| Human Services .....                             | 27 |
| Substance Abuse .....                            | 28 |
| MH/MR/DD .....                                   | 29 |
| General Relief .....                             | 32 |
| Roads.....                                       | 33 |
| Environment.....                                 | 37 |
| Pipelines.....                                   | 39 |
| Drainage.....                                    | 40 |
| County Administration.....                       | 44 |
| Public Funds.....                                | 50 |
| Board of Supervisors Organization.....           | 54 |
| Public Contracts .....                           | 56 |
| Drivers License/Motor Vehicle Registration ..... | 57 |
| Elections.....                                   | 58 |
| Taxation .....                                   | 67 |
| Vital Statistics .....                           | 76 |
| Courts.....                                      | 78 |
| Recording Documents.....                         | 80 |
| Public Health.....                               | 83 |
| Land Use .....                                   | 84 |
| Special Districts .....                          | 86 |
| Medical Examiner.....                            | 90 |
| Civil Service.....                               | 91 |
| Official Publications .....                      | 92 |
| Permits and Licenses.....                        | 94 |
| Lost Property.....                               | 95 |
| Townships.....                                   | 96 |
| Special Assessments .....                        | 97 |
| Cemeteries.....                                  | 98 |

## **Introduction:**

There are almost 1,300 county mandates in the Iowa Code. And we've listed all of them for you, broken down into 37 categories.

Why go to the trouble to list every county mandate in the Iowa Code? We can think of three reasons:

- To tell county officials exactly what their obligations are in a given area, so that they can make the best use of their limited budgets;
- To help explain to the public what counties do and where property tax dollars go; and
- To provide baseline information that can be used in discussions about which county mandates should be eliminated.

## **Methodology:**

Our methodology necessarily under-counted the number of mandates. For example, on page 35 we report a mandate as follows: "The county shall consider requests for sanitary landfill and infectious waste incinerator projects. 455B.305A." But if you actually read that statute, it about contains nine different county mandates. We did not list all nine for two reasons: 1)the point was to tell readers that counties have a state-imposed responsibility to decide on the fate of sanitary landfills in the county – not to inflate the number of mandates; and 2)if we listed all nine specific mandates, this project would have taken another six months to complete, and this report would have been twice as long.

A mandate is a state requirement that a county take a given action. Some things are not a "mandate" as we define that term. For instance, Iowa Code chapter 6B spells out all of the strict requirements that a county must follow if it chooses to use its eminent domain power. But since the county could avoid these mandates altogether by choosing not to use its eminent domain power, we don't consider those to be mandates. The one exception is drainage, where we included the mandates, even though establishment of a drainage district is discretionary.

This report does not include mandates found in administrative rules. That was beyond the scope of this project. And in theory, all such mandates are supposed to be based on language in the Iowa Code. We did not include federal mandates, either.

We conducted the original search using Lexis, the legal software. We asked the computer to find every instance where "shall" appeared in the Iowa Code adjacent to "county" or "political subdivision" or "municipality." We then read each statute that Lexis came up with, to see if it truly was a mandate.

The way we did this search led us to underreport the number of mandates in the Iowa Code. There are more mandates out there that this search did not uncover.

There is a duplication issue we had to work around. For example, Iowa Code section 359.23, part of the township chapter, requires that county auditor post financial information related to townships. Iowa Code section 331.502(31), which lists auditor's responsibilities, requires that county auditors post financial information related to townships "as provided in section 359.23." Although each is technically a mandate, in such situations we only listed the mandate once.

**Status:**

This is a work in progress. Our hope is that we will not need to repeat this effort of logging all of the county mandates any time soon. But we trust this is a document that we can build on in the future.

Since we were working with almost 1,300 mandates, we undoubtedly missed some critical ones, and may have mischaracterized some others. Let us know where we need further work.

**Caveat:**

This report does not constitute legal advice. The mandates are necessarily reported in shorthand fashion. There is no substitute for reading the mandate yourself. If you have questions about any specific mandates, consult the Iowa Code and then visit with your county attorney.

This report is based on the 2011 Iowa Code,

# Public Safety

The sheriff shall issue user's permits regarding explosive materials. 101A.3

The sheriff shall deliver confiscated explosives to the state fire marshal. 101A.7

The sheriff shall notify the state fire marshal of any theft of explosives. 101A.8

The county attorney shall prosecute actions to enjoin premises where the unlawful manufacture or sale of alcohol is occurring. 123.62

The sheriff shall, upon receipt of intoxicating liquors, report the receipt to the district court. 123.118

The county shall cooperate with the division of criminal and juvenile justice planning's development of a multiagency data base to track the progress of juveniles. 216A.138

The sheriff shall arrest the primary physical aggressor in a domestic abuse which results in the victim suffering a bodily injury. 236.12

The sheriff shall keep on file school appraisements. 297.18

The sheriff shall give notice of appraisements of school sites owned by the state as a school located in a mining camp. 297.28

The county shall enforce the Interstate Drivers License Compact. 321C.2

The county shall enforce the Vehicle Equipment Compact. 321D.2

The board of supervisors shall provide the sheriff with county-owned automobiles. 331.322

The board of supervisors shall provide the sheriff and full-time deputies with uniforms. 331.322

The board of supervisors shall furnish fingerprint equipment to the sheriff. 331.322

The board of supervisors shall install radio materials in the office of the sheriff. 331.322

The sheriff shall execute and return all writs and other legal process issued to the sheriff by legal authority. 331.653(1)

The sheriff shall, upon written order of the county attorney, make a special investigation of any alleged infraction of the law within the county. 331.653(2)

The sheriff shall, upon leaving office, deliver to the sheriff's successor and take the successor's receipt for all books and papers pertaining to the office, property attached and levied upon, and prisoners in the county jail. 331.653(3)

The sheriff shall enforce the provisions of chapter 718A relating to the desecration of flags and insignia. 331.653(6).

The sheriff shall carry out duties relating to the seizure and disposition of illegal oil and gas supplies as provided in section 458A.15. 331.653(8)

The sheriff shall serve a notice or subpoena received from a board of arbitration as provided in section 679B.10. 331.653(9)

The sheriff shall cooperate with the division of labor services of the department of workforce development in the enforcement of child labor laws as provided in section 92.22. 331.653(10).

The sheriff shall carry out duties relating to the seizure and forfeiture of cigarettes, vehicles, and other property used in violation of cigarette tax laws as provided in section 453A.32. 331.653(11)

The sheriff shall observe and inspect any licensed premise for gambling devices and report findings to the license-issuing authority as provided in section 99A.4. 331.653(12)

The sheriff shall carry out duties relating to the issuance of permits for the possession, transportation, and detonation of explosive materials as provided in sections 101A.3, 101A.5, 101A.7, and 101A.8. 331.653(13)

The sheriff shall seize fish and game taken, possessed, or transported in violation of the state fish and game laws as provided in section 481A.12. 331.653(14)

The sheriff shall carry out duties relating to the enforcement of state liquor and beer laws as provided in sections 123.14, 123.117, and 123.118. 331.653 (15)

The sheriff shall carry out duties relating to the reporting of persons injured in the commission of a crime, either as perpetrators or victims, as provided in sections 147.111 and 147.112. 331.653(18)

The sheriff shall carry out duties relating to the enforcement of livestock transportation laws as provided in chapter 172B. 331.653(19)

The sheriff shall give notice of the time and place of making an appraisal of unneeded school land as provided in sections 297.17 and 297.28. 331.653(27)

The sheriff shall cooperate with the department of transportation, the department of public safety, and other law enforcement agencies in the enforcement of local and state traffic laws and inspections as provided in sections 321.5 and 321.6. 331.653(28)

The sheriff shall report the theft and recovery of a registered motor vehicle as provided in section 321.72. 331.653(29)

The sheriff shall collect unpaid motor vehicle fees and penalties as provided in sections 321.133 to 321.135. 331.653(30)

The sheriff shall enforce sections 321.372 to 321.379 relating to school buses. 331.653(32).

The sheriff shall carry out duties relating to the enforcement of laws prohibiting the operation of a motor vehicle while under the influence of an alcoholic beverage as provided in chapter 321J. 331.653(33)

The sheriff shall carry out duties relating to condemnation of private property as provided under chapter 6B. 331.653(39)

The sheriff shall carry out duties relating to the removal and disposition of abandoned motor vehicles as provided in section 556B.1. 331.653(40)

The sheriff shall carry out duties relating to the determination of what is included in a homestead as provided in section 561.8. 331.653(41)

The sheriff shall carry out duties relating to liens for services of animals as provided in chapter 580. 331.653(42)

The sheriff shall carry out duties relating to the service of notice on a jury commissioner or jury manager as provided in section 607A.44. 331.653(43)

The sheriff shall carry out duties relating to the execution of judgments and orders of the court as provided in chapter 626. 331.653(46)

The sheriff shall add the amount of an advancement made by the holder of the sheriff's sale certificate to the execution, upon verification by the clerk as provided by section 629.3. 331.653(47)

The sheriff shall, upon appointment of the court, serve as a receiver of property of a judgment debtor as provided in sections 630.7 and 630.9. 331.653(48)

The sheriff shall carry out duties relating to the attachment of property as provided in chapters 639, 640, and 641. 331.653(49)

The sheriff shall carry out duties relating to garnishment under chapter 642. 331.653 (50)

The sheriff shall carry out duties relating to an action of replevin as provided in chapter 643. 331.653 (51)

The sheriff shall carry out orders of the court or a judge relating to the service or execution of a writ of habeas corpus as provided under chapter 663. 331.653(52)

The sheriff shall carry out duties relating to the disposition of lost property as provided in chapter 556F. 331.653(53)

The sheriff shall carry out orders of the court requiring the sheriff to take custody and deposit or deliver trust funds as provided in section 636.30. 331.653(54)

The sheriff shall carry out legal processes directed by an appellate court as provided in section 625A.14. 331.653(55)

The sheriff shall furnish the bureau of criminal identification with the criminal identification records and other information upon direction by the commissioner of public safety as provided in section 690.1. 331.653 (56)

The sheriff shall take the fingerprints of all persons specified under section 690.2 and forward the fingerprint records to the commissioner of public safety. 331.653 (57)

The sheriff shall report information on crimes committed and delinquent acts committed, which would be a serious or aggravated misdemeanor or felony if committed by an adult. 331.653(58)

The sheriff shall carry out duties relating to firearm training and the issuance and revocation of firearm permits as provided in chapter 724. 331.653(59)

The sheriff shall accept custody of persons handed over to the sheriff by the department of public safety as provided in section 804.28. 331.653 (60)

The sheriff shall carry out duties relating to the forfeiture and judgment of bail as provided in section 811.6. 331.653 (61)

The sheriff shall resume custody of a defendant who is recommitted after bail by order of a magistrate as provided in section 811.7. 331.653(62)

The sheriff shall release a defendant in custody upon receipt of a certificate of release as provided in section 814.14. 331.653 (64)

The sheriff shall, upon call of the governor or attorney general, render assistance in the enforcement of the law as provided in section 817.2. 331.653 (65)



The sheriff shall carry out the duties imposed under sections 915.11 and 915.16 related to notification of criminal victims. 331.653(65A)

The sheriff shall, upon court order, take an accused person into custody from the warden of a penal institution and convey the person to the place of trial as provided in rule of criminal procedure 2.7. 331.653 (66)

The sheriff shall receive and detain a defendant transferred from another county under a change of venue as provided in rule of criminal procedure 2.11(10). 331.653(67)

The sheriff shall carry out duties relating to the execution of a judgment for confinement or other execution as provided in rule of criminal procedure 2.26. 331.653 (68)

The sheriff shall carry out duties relating to the return of service in civil cases as provided in rule of civil procedure 1.308. 331.653 (69)

The sheriff shall serve a writ of certiorari as provided in rule of civil procedure 1.1407. 331.653 (70)

The sheriff shall carry out other duties required by law and duties assigned pursuant to section 331.323. 331.653 (71)

The sheriff shall collect statutory fees for serving court papers. 331.655

The sheriff shall list condemnation funds in a book kept for that purpose. 331.656

The sheriff shall annually make a report to the county treasurer of condemnation funds received. 331.656

The sheriff and full-time deputies shall wear the standard uniform of the office when on duty. 331.657

The sheriff shall give four weeks notice of a sale of real property. 626.74

The sheriff shall post notice of a sale in at least three places in the county. 626.75

The sheriff shall give notice of a sale to a debtor in possession of the land levied upon. 626.78

The sheriff shall conduct a public auction between 9 a.m. and 4 p.m. in the manner set out in this Code section. 626.80

The sheriff shall issue a duplicate certificate of sale when ordered by the court. 626.96

The sheriff shall provide records and information to the department of criminal investigation as directed by the commissioner of public safety. 690.1

The sheriff shall take the fingerprints of every unidentified dead body and all persons taken into custody for a serious misdemeanor, aggravated misdemeanor or felony. 690.2

The board of supervisors shall furnish all necessary equipment and materials for the fingerprinting required by 690.2. 690.3

The county attorney shall give each accused person a copy of the findings of the criminalistics laboratory. 691.4

The sheriff shall report all public offenses to the department of public safety. 692.15

The sheriff shall report all arrests to the department of public safety. 692.15

The county attorney shall file final disposition reports with the department of public safety. 692.15

The sheriff shall participate in the sex offender registry. 692A.3

The sheriff shall comply with all requirements of the sex offender registry provisions and rules adopted thereunder. 692A.12

The sheriff shall provide any person with a list of sex offender registrants in the county, unless protected by federal law. 692A.13

The board of supervisors shall install a radio receiving set in the sheriff's office. 693.4

The board of supervisors shall issue "going out of business sale" permits for sales to be held in cities without an applicable ordinance or for sales to be held in the unincorporated portion of the county. 714.16

The county auditor shall report to the county treasurer the amount collected by the disposition of neglected livestock. 717.5

The county auditor shall report to the county treasurer the amount collected by the disposition of neglected animals other than livestock. 717B.4

The county sheriff shall enforce the Code provisions related to flag desecration. 718A.6

The sheriff shall consider applications for permits to carry weapons. 724.11

The sheriff shall revoke a permit to carry weapons when the permit is improperly used. 724.13

The county attorney shall annually report to the state court administrator concerning any wire, oral or electronic communications intercepted. 808B.6

The county attorney shall annually report to the state court administrator the number of pen register orders applied for. 808B.14

The county required to prosecute a criminal action shall pay the prosecution costs, including transcripts, depositions and witness fees. 815.13

The county board of supervisors shall appoint one member to the board of directors of the judicial district department of correctional services. 905.3

The county attorney shall give the district director of the judicial district department of correctional services a detailed written statement regarding the defendant's criminal record. 907.8

The county attorney shall prepare a statement of pecuniary damages and present it to the presentence investigator. 910.3

The county sheriff shall advise victims of the right to register under the victims' rights act. 915.11

The county attorney shall register victims under the victims' right act. 915.12

The county attorney shall notify victims registered under the victims' rights act under certain circumstances. 915.13

The county sheriff shall notify registered victims of the offender's release from custody. 915.16

The county attorney shall represent the victim's interest in all proceedings regarding HIV-testing of convicted criminals. 915.42

# Jails

The county shall hold people in county jail who are ordered confined by a military court. 29B.59

The board of supervisors shall adopt rules relating to the labor of prisoners in the county jail in accordance with sections 356.16 to 356.19. 331.303(6)

The board of supervisors shall pay the cost of board furnished prisoners in the sheriff's custody. 331.322

The sheriff shall have charge of the county jails in the county and custody of the prisoners committed to the jails as provided in chapter 356. 331.653(35)

The sheriff shall provide board and care for prisoners in the sheriff's custody in the county jail. 331.658

The county shall pay the cost of the board and care of the prisoners in the jail. 331.658

The sheriff shall have charge and custody of the prisoners in the jail. 356.2

The county shall equip the jail with separate cells for men and women. 356.4

The county shall see that the jail is kept in a clean and healthful condition. 356.5

The county shall furnish each prisoner with medical aid. 356.5

The county shall keep a matron on the jail premises at all times that a female prisoner is incarcerated. 356.5

The sheriff shall keep an accurate calendar of each prisoner. 356.6

The sheriff shall remove prisoners when there is a fire in the jail. 356.8

The sheriff shall, when requested by the court, report to the court on the amount necessary for the support of the prisoner's dependents. 356.34

The sheriff shall run the jail according to Iowa Department of Corrections jail standards. 356.36

The sheriff shall correct jail standards violations found by the Department of Corrections. 356.43

The sheriff shall formulate rules for the conduct of jail prisoners. 356.44

The sheriff shall take appropriate measures to prevent the transmittal of contagious diseases in jail. 356.48

The county shall file monthly written jail reports with the department of corrections. 356.49

The county shall comply with any order of the department of corrections regarding the correction of violations of the jail standards. 356.43

The sheriff shall accept for custody at the county jail any person handed over by the department of public safety. 804.28

The county shall provide and pay for interpreters for deaf persons arrested or taken into custody. 804.31

The county in which a crime is alleged to have been committed shall pay extradition expenses, unless the punishment for the crime is confinement in the penitentiary. 820.24

The county where a person was convicted shall pay the cost of temporarily confining the person sentenced to confinement and transporting the person to the state institution. 901.7

The county where the person is convicted shall furnish a place where those sentenced to confinement for one year or less are confined. 903.4

The sheriff shall notify the department of corrections of the time served by an inmate in the county jail. 903A.5

The county of legal settlement shall be billed for all persons with mental illness held at the Iowa medical and classification center at Oakdale. 904.201

The county shall provide temporary confinement of OWI violators allegedly violating the conditions of assignment to a state residential treatment facility if space is available. 904.513

The county shall provide temporary confinement for alleged work release violators if space is available. 904.908

The county shall provide temporary confinement for alleged parole violators if space is available. 906.17

## County Attorney as State Attorney

The county attorney shall represent the state in actions to enforce the state's corporate farming laws. 9H.3

The county attorney shall represent the state in actions to enforce the state's agricultural landholding restrictions. 10.14

The county attorney shall represent the state in actions to enforce the state's laws regarding agricultural land interests of qualified enterprises. 10D.3

The county attorney shall, at the direction of any unit commander, bring action for the recovery of National Guard property. 29A.34

The county attorney shall prosecute an individual who refuses to testify in a military court. 29B.48

The county attorney shall prosecute contempt of court violations in any military court. 29B.49

The county attorney shall institute proceedings when required to do so by the state labor commissioner. 91.11

The county attorney shall investigate all child labor complaints. 92.22

The county attorney shall prosecute all criminal actions for violations of the state's unemployment compensation laws. 96.17

The county attorney shall enforce the provisions of the Code related to houses used for prostitution or gambling. 99.24

The county attorney shall prosecute actions brought under the state's gambling laws. 99B.19.

The county attorney shall institute proceedings at the request of the state fire marshal. 100.14

The county attorney shall represent the state and the fire marshal. 100.20

The county attorney shall assist the attorney general in any action seeking to enforce payment of cleanup costs at a clandestine laboratory. 124C.4

The county attorney shall prosecute cases of adulterated or misbranded drugs. 126.7

The county attorney shall assist in the enforcement of the hotel sanitation code. 137C.30

The county attorney shall assist in the regulation of home food establishments. 137D.5

The county attorney shall assist in the regulation of restaurants and food processing plants. 137F.19

The county attorney shall assist the department of public health in the prosecution of hearing aid dispensers. 154A.23

The county attorney shall assist the board of pharmacy examiners in prosecution of pharmacists. 155A.5

The county attorney shall enforce the provisions of chapter 155A regarding the licensing of pharmacists. 155A.26

The county attorney shall assist the department of public health in enforcing the licensing requirements for cosmetologists. 157.13

The county attorney shall assist the department of health in enforcing the licensing requirements for barbers. 158.13

The county attorney shall prosecute violations of the state's veterinary practice laws. 169.19

The county attorney shall prosecute any violations of state laws related to the dairy marketing commission. 179.11

The county attorney shall prosecute violations of state law related to meat and poultry inspections. 189A.17

The county attorney shall enforce the state's oleomargarine laws. 191.7

The county attorney shall enforce the state's commercial feed laws. 198.13

The county attorney shall enforce the state's agricultural seed laws. 199.14

The county attorney shall enforce the state's fertilizer and soil conditioner laws. 200.18

The county attorney shall enforce the state's bulk dry milk nutrient products laws. 200A.13

The county attorney shall enforce the state's agricultural liming material laws. 201A.10

The county attorney shall represent State MHI administrators in transfers to Oakdale. 226.30

The county attorney shall represent children in actions regarding state training schools. 233A.11

The county attorney shall represent superintendent in cases to recover possession of a minor. 233B.12

The county attorney shall protect abused dependent adults and shall assist the department in court proceedings, and the county shall pay the cost for legal counsel or guardian ad litem, if dependent adult has no resources. 235B.3

The county attorney shall prosecute violations of law relating to the family investment, medical assistance, and supplemental assistance programs. 239B.15, 249.13

The county attorney shall prosecute violations relating to FIP, medical assistance and supplemental assistance. 249A.14

The county attorney shall diligently enforce state laws and county ordinances. 331.756

The county attorney shall appear for the state and the county in all cases in which the state or the county is a party. 331.756

The county attorney shall commence actions, prosecutions, and complaints when so directed by the director of IDR and shall represent the director in any litigation arising from the discharge of his/her duties. 421.19

The county attorney shall represent IDR when authorized to do so. 450.1

The county attorney shall, after the seizure of illicit cigarettes, file a forfeiture proceeding in the name of the state upon the request of the director of IDR. 453A.32

The county attorney shall represent the state geologist in any action regarding failure to furnish maps. 456.12

The county attorney shall prosecute violations of Chapter 481A regarding wildlife conservation. 481A.35

The county attorney shall represent the state insurance commissioner in actions against life insurance companies. 511.7

The county attorney shall prosecute actions involving motor vehicle service contracts. 516E.15

The county attorney shall represent the state in any action involving real estate appraisals. 543C.7



The county attorney shall prosecute anyone who refuses to register with the sex offender registry. 692A.5

# Emergency Management

The board of supervisors shall establish a local emergency management commission. 29C.9

The board of supervisors shall cooperate with federal and state officials in matters pertaining to comprehensive emergency management. 29C.10

The board of supervisors shall use existing supplies, equipment and facilities to the maximum extent practicable when responding to emergencies. 29C.12

The county treasurer shall maintain a local emergency management fund. 29C.17

The board of supervisors shall create a joint 911 service board. 34A.3

The county auditor shall, at the request of the joint E911 service board, conduct an election on the imposition of a monthly surcharge. 34A.6

The county shall provide for the installation and use of at least one telecommunications device for the deaf at a public answering safety point. 34A.9

The board of supervisors shall provide for emergency management planning in accordance with sections 29C.9 through 29C.13. 331.381

The sheriff shall serve as a member of the joint emergency management commission as provided in section 29C.9. 331.653(5)

# Public Officials

The board of supervisors shall appoint individuals to 25 different county positions, including county conservation board, county commission of veterans affairs, and general assistance director. 331.321

The county auditor shall have custody of the official bonds of township and county officials. 331.502

The county auditor shall possession of the office of county treasurer when a vacancy occurs. 331.502

The county auditor shall make a report to the secretary of state of every appointed and elected county official. 331.510

The county shall appoint a successor if a vacancy occurs in the office of county treasurer. 331.551

The county treasurer shall qualify by taking the oath of office. 331.551

The county treasurer shall keep the official seal provided by the county. 331.552

The county treasurer shall file with the county auditor the name of the designated employee, if other than the first deputy treasurer, authorized to perform the duties of the treasurer. 331.552

The county shall create a county compensation board to prepare a recommended compensation schedule for the elective county officers. 331.907

The county compensation board shall submit its recommended compensation schedule at the public hearing on the budget. 331.907

The board of supervisors shall review the recommended compensation schedule and determine the final compensation schedule. 331.907

# Employment

The county shall use a written job application for all jobs. 35C.1

The county shall use a written job application form that contains an inquiry into the job applicant's veteran status. 35C.1

The county shall levy a tax sufficient to meet its IPERS obligations. 97B.9

The county employees and elected officials shall become members of IPERS. 97B.42

The county shall pay IPERS on an annual basis the amount necessary to pay the employer share of the cost of the benefits provided to sheriffs and deputies. 97B.49C

The county shall employ persons with disabilities on the same terms and conditions as other persons. 216C.2

The board of supervisors shall defend, save harmless, and indemnify its officers, employees, and agents against tort claims in accordance with sections 670.8. 331.303(10)

The board of supervisors shall require and approve official bonds for county officers. 331.322

The board of supervisors shall make temporary appointments when a county officer is suspended. 331.322

The board of supervisors shall fill vacancies in county offices. 331.322

The board of supervisors shall provide suitable offices for the county conservation board. 331.322

The board of supervisors shall furnish offices and office supplies for the elected county officials. 331.322

The board of supervisors shall review the final compensation schedule of the compensation board and determine the final compensation schedule. 331.322

The board of supervisors shall furnish office facilities for the compensation board. 331.322

The board of supervisors shall, upon petition, direct the auditor to hold an election regarding combining the duties of two or more county officers. 331.323

The board of supervisors shall engage in collective bargaining. 331.324

The board of supervisors shall grant claims for mileage and expenses of county employees. 331.324

The board of supervisors shall provide workers' compensation benefits to county employees. 331.324

The board of supervisors shall provide occupational disease compensation to employees. 331.324

The board of supervisors shall cooperate with the workers' compensation commissioner. 331.324

The board of supervisors shall comply with occupational safety and health standards. 331.324

The board of supervisors shall comply with state wage payment requirements. 331.324

The board of supervisors shall comply with state employment security requirements. 331.324

The board of supervisors shall participate in IPERS. 331.324

The board of supervisors shall participate in Social Security. 331.324

The board of supervisors shall provide support for the civil service commission. 331.324

The board of supervisors shall establish compensation for deputies and assistants. 331.324

The board of supervisors shall provide a deferred compensation program for employees. 331.324

The board of supervisors shall employ persons with disabilities as required by state law. 331.324

The board of supervisors shall fix the compensation of county officers and employees if not otherwise fixed by state law. 331.324

The board of supervisors shall pay a loss for which a county official or employee, in the performance of official duties, is found liable beyond the amount of insurance. 331.324

The county auditor shall maintain a file of certificates of appointment issued by county officers. 331.502

The county elected officials shall, upon appointing a deputy, assistant or clerk, issue a written certificate of appointment which shall be filed and kept in the county auditor's office. 331.903

The county shall allow county employees who retire prior to age 65 to remain on the county's group health insurance until age 65. 509A.13

# Budgeting

The county shall file budget estimates with the county auditor at least 20 days before the date set for certifying the budget and publish the estimates. 24.9

The county shall hold a public hearing on the budget. 24.9

The county shall publish notice of any budget amendments and hold a hearing thereon. 24.9

The county shall certify its budget to the county auditor by March 15. 24.17

The county auditor shall certify the county budget to the state appeal board. 24.17

The county auditor shall keep a copy of the budget on file. 24.17

The county auditor shall prepare a budget summary which shall be certified to the state appeal board. 24.18

The county auditor shall forward a copy of a budget protest, and a copy of the protested budget, to the state appeal board. 24.27

The county shall change its levy in accordance with a state appeal board decision regarding a budget protest. 24.32

The board of supervisors, before issuing bonds, shall adopt a resolution providing for the assessment of an annual levy. 76.2

The board of supervisors shall require local historical societies to submit proposed budgets. 331.401

The county shall submit an annual financial report to the department of management. 331.403

The board of supervisors shall certify property taxes annually at its March session. 331.422

The county shall credit county revenues for general county services to the county general fund. 331.427

The county shall credit revenues for rural county services to the rural services fund. 331.428

The county shall credit revenues for secondary road services to the secondary road fund. 331.429

The county shall credit revenues for debt service to the debt service fund. 331.430

The county auditor shall compile office and department budget estimates. 331.433

The county auditor shall transmit a copy of the city budget to the department of management. 384.16

The county auditor shall transmit a copy of a written protest and the budget being protested to the state appeal board. 384.19

The county treasurer shall administer all oaths required by the director of IDR in connection with issuing vehicle registration certificates. 421.21



# Veterans Affairs

The county shall permit the rental of facilities under its control, for a fee not in excess of any expenses incurred for designated military events. 29A.14A

Each county commission receiving a \$10,000 grant shall annually report to the department on the expenditure of the allocation 35A.14

The county shall have county commission of veterans affairs consisting of either three or five persons. 35B.3

The county auditor shall approve the sureties for the members of the commission of veterans affairs. 35B.6

The county shall, for its commission of veterans affairs, use the system of accounting designed by the state auditor. 35B.8

The board of supervisors shall review all claims certified by the commission of veterans affairs. 35B.10

The county commission of veterans affairs shall provide information to the state commission of veterans affairs. 35B.11

The county shall pay the burial expenses of indigent veterans. 35B.15

The board of supervisors shall annually pay a sum sufficient to pay for the care and maintenance of the lots in which deceased veterans are buried. 35B.17

The county commission of veterans affairs shall secure the information required by the commission of veterans affairs concerning every person having a military service record and buried in that county. 35B.19

The county shall utilize a veterans preference in appointment and employment decisions. 35C.1

The county shall use an application form for all jobs that shall contain an inquiry into the applicant's military service. 35C.1

The county shall post public notice of the application deadline to fill a job at least ten days before the deadline. 35C.1

The county shall file for public inspection the specific grounds for the refusal to hire a veteran. 35C.3

The county shall only remove a veteran from employment upon a showing of incompetency or misconduct. 35C.6

The county auditor shall keep a book of the names of persons receiving veterans assistance. 331.508

The county recorder shall maintain a record of discharges of veterans. 331.608

## **Human Services**

The county shall provide and maintain the necessary office space and supplies and equipment for DHS personnel assigned in the same manner as if they were employees of the county. 217.32

The county shall provide office space for DHS workers. 217.32; 217.43

The county shall represent the state in juvenile justice proceedings. 232.12

The county shall ensure that its covered employees comply with the mandatory child abuse training requirements. 232.69

The county shall pay the costs related to juvenile detention and juvenile shelter care homes. 232.141, 232.142

The county shall ensure that its covered employees comply with the mandatory adult abuse training requirements. 235B.16

The county shall provide information and assistance to the state child support recovery unit. 252B.9

The county shall pay for expenses of residents who attend the Braille and Sight Saving School or the School for the Deaf. 269.2, 270.7

The county shall pay the fair and reasonable cost of the care that those with legal settlement in the county receive at county hospitals elsewhere. 347.16

## **Substance Abuse**

The board of supervisors shall be responsible for treatment costs for a patient at a state mental health institute who has not been confirmed for appropriate admission. 125.43A

The county shall pay an attorney representing a respondent in an involuntary commitment proceeding involving a chronic substance abuser, if the respondent is unable to pay. 125.78

The county shall pay for a physician's examination pursuant to an involuntary commitment proceeding involving a chronic substance abuser if the respondent is unable to pay. 125.80

## **Mental Health/ Mental Retardation/ Developmental Disabilities (MH/MR/DD)**

The county medical examiner shall investigate sudden or mysterious deaths at the state resource centers (RCs). 222.12

The county shall arrange for the placement and investigate finances of those found inappropriate for state RCs. The county shall fund services for those found unable to pay. 222.13

The county shall reimburse for preadmission diagnostic evaluations and court assigned attorneys for minors seeking voluntary admission to the RCs. 222.13A.

The county shall provide for the care of mental retarded individuals waiting for admission to the RCs. 222.14

The county shall represent the petitioner in commitment proceedings. 222.18

The county shall compensate attorneys assigned to persons with mental retardation in commitment hearings. 222.22

The county shall provide financial support for the care of committed persons with mental retardation. 222.31

The county shall pay the costs of discharge proceedings. 222.49

The county of legal settlement shall reimburse the county of residence. 222.50

The county is responsible for all necessary and legal expenses for the cost of care of persons with mental retardation. 222.60

The county shall provide cost of support of patients on convalescent or other leave. 222.77

The county attorney shall investigate financial condition of voluntary commitments. 225.13

The county shall provide financial support for the psychiatric care of residents. 225.21

The county auditor shall collect for the state treatment costs from private patients with resources. 225.23

The county auditor shall collect for the county claims for per diem and expenses paid by the county from private patients with resources. 225.24

The county auditor shall collect all expenses related to the death of a committed private patient. 225.35.

The county shall contract with a mental health center. 225C.7

A county shall place funds received from the state for partial reimbursement of local inpatient mental health care and treatment in the county mh/mr/dd fund created under 331.424A. 225C.12

The county medical examiner shall investigate MHI sudden/without apparent cause deaths. 226.34

The county shall pay for transfers from county or private institutions to the MHIs. 227.10

The county shall transfer MHI patients to county care facilities upon request of the MHI. 227.11

The county shall keep MHI patients transferred to county care facilities until cured or until DHS consents to discharge. 227.13

The county shall compensate attorneys representing persons with mental illness in voluntary admissions process. 229.2

The county shall compensate attorneys representing respondents in involuntary hospitalization proceedings. 229.8

The county shall pay the cost of a second evaluation requested by the respondent, if respondent lacks the funds. 229.10

The county sheriff, upon order of the court, shall take certain respondents into immediate custody. 229.11

The county attorney shall present evidence in hospitalization hearing. 229.12

The county shall pay for court-appointed advocates for involuntary hospitalization proceedings. 229.19

The county shall pay the cost of emergency hospitalizations of persons with serious mental impairment at public hospitals. 229.22

The county shall pay for the voluntary admission of residents to mental hospitals. 229.42

The county shall house detainees pursuant to the sexually violent predators law for criminal offenses committed while detained or subject to an order of commitment. 229A5C

The county sheriff shall provide transportation for sexually violent predators. 229A.6A

The county shall pay for the costs and expenses attending the care and support of a mentally ill resident admitted or committed to a state hospital. 230.1

The county auditor shall seek reimbursement from persons with mental illness and substance abusers who have resources. 230.15

The county shall investigate the ability of individuals to pay. 230.25

The county auditor shall keep account of the cost of maintaining each individual in an institution. 230.26

The county attorney shall proceed to collect claims against individuals for institutional services. 230.27

The county treasurer shall keep accurate records and provide notice to Mental Health Centers of all amounts due from the county. 230A.9

The county shall pay half of the net costs for children at State Juvenile Home. 233B.14

The county shall reimburse DHS for services to those with legal settlement of ICFs/MR plus HCBS. 249A.12

The county of legal settlement shall fund 50% of the nonfederal share of case management for adults, day treatment and partial hospitalization, and 100% of the nonfederal share of habilitation services. 249A.26

The county shall develop and implement a county management plan. 331.439

The county shall develop a single entry point process for the delivery of MH/MR/DD services. 331.440

The sheriff shall carry out duties relating to the involuntary hospitalization of persons with mental illness as provided in sections 229.7 and 229.11. 331.653 (23)

The sheriff shall carry out duties relating to the confinement of persons with mental illness or dangerous persons as provided in section 812.5. 331.653 (63)

## **General Relief**

The county shall establish budgets related to emergency relief if requested by the state. 251.4

The county shall supervise administration of emergency relief. 251.6

The county shall provide for the relief of poor persons in the county. 252.25

The county shall appoint or designate a general assistance director. 252.26

The sheriff shall carry out duties relating to the assessment of reported child abuse cases and the protection of abused children as provided in section 232.71B. 331.653(24)

The sheriff shall remove, upon court order, an indigent person to the county or state of the person's legal settlement as provided in section 252.18. 331.653(25)



# Roads

The board of supervisors shall maintain jurisdiction and control over the secondary roads. 306.4

The board of supervisors and the county engineer shall approve all road plans, plats and field notes and true and accurate diagrams of water, sewage and electric power lines before a subdivision is laid out or recorded. 306.21

The board of supervisors shall employ one or more licensed civil engineers to act as county engineer. 309.17

The board of supervisors shall fix the compensation of the county engineer. 309.18

The county engineer shall be responsible for the efficient, economical and good-faith performance of all construction and maintenance work. 309.21

The board of supervisors shall annually adopt a secondary road construction program. 309.22

The county engineer shall submit an annual report to the department of transportation. 309.22

The county auditor shall record construction projects in the county road book. 309.34

The county engineer shall prepare surveys and plans for all projects where the grading, exclusive of bridges and culverts, is estimated to cost over \$10,000. 309.35

The county engineer shall advertise all contracts for road and bridge construction exceeding \$50,000. 309.40

The county auditor shall record all bids received in the road book. 309.43

The board of supervisors shall seek the advice of the department of transportation before issuing anticipatory certificates. 309.46

The county auditor shall countersign all anticipatory certificates. 309.50

The county treasurer shall sell all anticipatory certificates or may apply the certificates at par plus accrued interest in payment of any warrants issued for secondary road work. 309.52

The county treasurer shall keep a record of the names and addresses of all persons to whom anticipatory certificates are issued. 309.53

The county treasurer shall notify the holder of anticipatory certificates by mail when funds accrued are sufficient to pay the certificates. 309.55

The board of supervisors shall provide adequate funding to properly maintain the secondary road system. 309.66

The county engineer shall continuously maintain the entire mileage of the secondary road system in the best condition practicable. 309.67

The board of supervisors shall make agreements regarding intercounty highways. 309.68

The board of supervisors shall comply with all department of transportation decisions regarding intercounty highways. 309.69

The county shall design all bridges and culverts to standard specifications. 309.74

The county shall build all bridges, culverts and railroad overhead crossings to specifications provided by the department of transportation. 309.79

The county engineer shall maintain a permanent record of all bridge and culvert work. 309.82

The board of supervisors shall annually adopt a secondary road budget and submit it to the department of transportation. 309.93

The county shall limit secondary road fund expenditures to the amount of the budget approved by board of supervisors. 309.96

The county engineer shall submit plans, surveys and estimates for every farm-to-market road project to the board of supervisors for approval. 310.13

The county engineer shall submit plans, surveys and estimates for every farm-to-market road project to the department of transportation for letting. 310.13

The county engineer shall advertise for bids any farm-to-market funded project that exceeds \$1,000. 310.14

The county shall pay for all improvements to farm-to-market roads from the farm-to-market road fund. 310.16

The county engineer shall supervise and inspect the construction of farm-to-market road projects. 310.19

The county shall maintain its farm-to-market roads. 310.29

The county engineer shall prepare a report on any proposed secondary road assessment district. 311.8

The board of supervisors shall hold a hearing on any proposal to establish a secondary road assessment district. 311.11

The board of supervisors shall publish notice of a hearing on the establishment of a secondary road assessment district. 311.12

The board of supervisors shall levy the assessments upon the real estate within the secondary road assessment district. 311.16

The county shall pay the total cost of any secondary road assessment district project out of the county treasury. 311.23

The board of supervisors shall adjust the assessments to comply with the final order of the court after an appeal. 311.24

The county engineer shall make a transcript of the notice of appeal and appeal bond and transmit them to the district court. 311.25

The county treasurer shall enter each secondary road assessment on the tax books and continue the entry until the assessment is paid. 311.26

The county treasurer shall carry all funds received for secondary road assessments as a distinct and separate account. 311.27

The county treasurer shall retire the certificates anticipating assessments in order of their numbering. 311.29

The county treasurer shall enter the name and address of all persons to whom certificates anticipating assessments are issued. 311.30

The board of supervisors shall cause all obstructions in highways under its jurisdiction to be removed. 318.4

The county shall serve written notice that fences and electric transmission lines are to be removed from the highway. 318.10

The county engineer shall locate new electric transmission lines upon written application. 318.9

The county shall remove any highway obstruction not constituting an immediate and dangerous hazard after 48 hours notice. 318.5

The county shall place and maintain such traffic control devices upon highways under their jurisdiction as they may deem necessary to regulate, warn and guide traffic. 321.255

The county engineer shall submit an annual report to the department of transportation. 309.22

The county shall enforce the nonresident traffic violator compacts. 321.513

The county shall have jurisdiction over secondary roads. 331.362

The board of supervisors shall provide for the control of noxious weeds. 331.362  
The board of supervisors shall cause the removal of obstructions on the secondary roads. 331.362

The board of supervisors shall proceed, upon petition, to construct sidewalks in accordance with 320.1 331.362

The county auditor shall notify the state department of transportation of the filing of claims to be paid from the primary road fund. 573.24

# Environment

The board of supervisors shall enforce the weed eradication provisions of chapter 317 regarding all farm lands, railroad lands, abandoned cemeteries, state lands and state parks, primary and secondary roads, and roads, streets and other lands within cities. 317.9

The board of supervisors shall control noxious weeds growing on the roads under its jurisdiction. 317.11

The board of supervisors shall approve treatment of all noxious weeds on railroad lands, public lands and within incorporated cities that will prevent seed production. 317.12

The county attorney shall enforce the performance of weed eradication duties created under this chapter. 317.23

The sheriff shall notify the department of natural resources of hazardous conditions of which the sheriff is notified as provided in section 455B.386. 331.653(38)

The board of supervisors shall provide suitable offices for the meetings of the conservation board. 350.3

The county conservation board shall have control of county parks. 350.4

The county conservation board shall file with the natural resource commission all acquisitions of land. 350.4

The county auditor shall keep a record of conservation board appropriations. 350.6

The county shall create a conservation board and appoint the members. 350.11

The county conservation board shall coordinate its county beautification project with the county engineer and the state department of transportation. 350.12

The county auditor shall submit documentation annually of the dedication of property tax revenue for county conservation purposes. 455A.19

The board of supervisors shall create a special resource enhancement account in the office of the county treasurer. 455A.19

The county shall create a county resource enhancement committee. 455A.20

The county board of health shall adopt standards for private sewage disposal facilities. 455B.172

The county board of health shall regulate private sewage disposal facilities. 455B.172

The board of supervisors shall issue permits for water well construction if that function is delegated from the IDNR. 455B.187

The county attorney shall enforce the laws and administrative rules regarding water treatment. 455B.224

The county shall provide for the establishment of a comprehensive solid waste reduction program. 455B.302

The county shall consider requests for sanitary landfill and infectious waste incinerator projects. 455B.305A

The county sheriff who is notified of a hazardous condition shall immediately notify the DNR. 455B.386

The county recorder shall notify the landowner if a lessee claims that a forfeited mineral lease is still in force and effect. 458A.22

The board of supervisors shall conduct a review if it receives a complaint regarding a violation regarding an animal feeding operation. 459.601

The board of supervisors shall forward complaints regarding animal feeding operations to the DNR. 459.601

The county engineer shall advise the state as to the true boundary between state-owned property and private property. 461A.21

The county conservation board shall nominate one person to the public outdoor recreation and resources advisory council. 461A.80

# Pipelines

The board of supervisors shall cause an on-site inspection regarding land restoration following underground pipeline construction. 479.29

The county board of supervisors shall determine when pipeline installation has been completed for the purposes of determining installation damages. 479.46

The board of supervisors shall cause an on-site inspection regarding land restoration following hazardous liquid pipeline construction. 479B.20

The county board of supervisors shall determine when pipeline installation has been completed for the purposes of determining installation damages regarding hazardous liquid pipelines. 479B.30

# Drainage

The board of supervisors shall appoint a civil engineer for a drainage district. 468.10

The civil engineer shall make a full written report to the county auditor. 468.12

The county auditor shall appoint three appraisers to assess the value of the right of way. 468.22

The board shall hold a hearing on the establishment of a proposed drainage district. 468.28

The board shall advertise for bids for drainage district improvements. 468.34

The board shall appoint three commissioners to assess benefits. 468.38

The board of supervisors shall assess expenses against state-owned land. 468.43

The auditor shall make the apportionment of classification and enter the same of record. 468.49

The county auditor shall keep a record of each drainage district's funds. 468.54

The county treasurer shall accept payments of the drainage assessment. 468.57

The county auditor shall notify the owner of each parcel of land that the engineer's work is half completed. 468.59

The county treasurer shall issue receipts for payments made on improvement certificates. 468.72

The county auditor shall notify any railroad company of any drainage district construction crossing a railroad right of way. 468.109

The board of supervisors shall supervise any drainage district improvement unless as other wise provided. 468.126

The county auditor shall immediately notify the board of trustees of any drainage district of any contemplated improvement of a common outlet. 468.132

The county auditor shall immediately notify the board of supervisors of the date when the commissioners are going to hold a hearing on their report concerning the apportionment of benefits. 468.134



The county auditor shall notify the board of supervisors of the final order of the board of trustees. 468.135

The county treasurer shall notify the purchaser at the tax sale and shall pay the holder of the tax certificate. 468.162

The county treasurer shall enter a warrant issued against a drainage district fund on the list of warrants in the treasurer's office. 468.163

The board shall cause a competent engineer to inspect every drainage improvement. 468.168

The board of supervisors shall, upon receipt of a petition, call a hearing on the dissolution of a drainage district. 468.251

The county auditor shall give notice of a hearing on the dissolution of a drainage district. 468.257

The board of supervisors shall appoint a commissioner to an intercounty drainage district. 468.271

The county auditor shall give notice of the petition for an intercounty drainage district to affected landowners. 468.274

The boards of supervisors shall meet to consider establishment of an intercounty drainage district. 468.277

The boards of each county shall appoint an appraiser. 468.279

The county auditor shall provide notice of the meeting where the supervisors will apportion the costs of the intercounty drainage district. 468.284

The board of supervisors shall apportion and levy taxes to finance the intercounty drainage district. 468.285

The board of supervisors shall hire a competent engineer to construct the improvements for the intercounty drainage district. 468.287

The county auditor shall give notice of letting work for the intercounty drainage district. 468.289

The board of supervisors shall use joint resolutions to authorize improvement work for intercounty drainage districts. 468.290

The county auditor shall draw warrants for the contractor regarding any drainage work done for intercounty drainage districts. 468.291

The county auditor shall fix a day to consider the supervising engineer's final report. 468.292

The county auditor shall maintain a record of all proceedings of any intercounty drainage district. 468.298

The county treasurer shall be the depository of all funds for the intercounty drainage district. 468.299

The board of supervisors shall appoint a competent engineer for a highway drainage district. 468.338

The county board of supervisors shall sign the coupon bonds used to fund drainage districts with pumping stations. 468.369

The county treasurer shall register the bonds in a book provided for that purpose. 468.371

The county treasurer shall sell the bonds at the direction of the board of supervisors. 468.373

The county auditor shall enter the assessment for drainage districts in connection with United States levees on the tax books as drainage taxes. 468.395

The board of supervisors shall, upon petition, order an election of drainage district trustees. 468.502

The board of supervisors shall, upon petition, order an election of drainage district trustees for intercounty districts. 468.503

The board of supervisors shall divide drainage districts with 20,000 acres or more into three election districts. 468.504

The county auditor shall make a plat of the election districts in the drainage record. 468.505

The board of supervisors shall cause notice of elections to be published. 468.507

The board of supervisors shall canvass drainage district trustee elections. 468.517

The county auditor shall appoint the drainage district trustees if all places are vacant. 468.523

The county treasurer shall keep all drainage taxes in a separate fund once levied. 468.528

The county auditor shall publish the report by the drainage trustees. 468.530

The county auditor shall affix the county seal to drainage refunding bonds. 468.550

The county treasurer shall register the bonds in a book provided for that purpose. 468.553

The county treasurer shall sell the bonds for cash for the best available terms and apply the proceeds for the purpose for which the bonds were issued. 468.555

The county auditor shall serve as conservator for a drainage district with defaulted drainage bonds. 468.570

The county auditor shall prepare a report on the bonded indebtedness of a drainage district with defaulted drainage bonds. 468.576

The county auditor shall fix the time and place for a hearing on an application for individual drainage rights. 468.601

The county auditor shall cause the findings and decision regarding the application to be recorded in the county recorder's office. 468.607

The board of supervisors shall settle any dispute as to the repair of a drain located in a railroad right of way. 468.617

The board of supervisors shall determine drainage disputes regarding drains on abutting property lines. 468.619

The boards of supervisors shall decide drainage controversies occurring on boundary lines between two counties. 468.620

# County Administration

The county shall print all official documents in English. 1.18

The county shall furnish information to standing committees of the general assembly when requested. 2.15

The county shall provide information to the legislative services agency as requested. 2A.3

The county recorder shall maintain an index of liens of debts owed to the department of human services. 10A.108

The county shall pay for services provided by the state public defender. 13B.6

The board of supervisors shall, upon a majority vote of the people, appoint a commission which shall have charge and supervision of the erection of memorial halls and monuments. 37.9

The county shall disburse funds voted under this chapter for memorial halls and monuments only with the approval of the commission created under 37.9. 37.16

The county treasurer shall keep all uninvested funds raised for the erection of memorial halls and monuments. 37.24

The county shall pay the attorney fees if the county attorney files a petition for removal and the petition is dismissed. 66.23

All boards and commissions of a political subdivision established by Code shall be gender balanced. 69.16A

The county recorder shall maintain an index of unemployment compensation liens. 96.14

The county shall transmit subpoenaed papers and documents to the state building code board of review. 103A.17

The county attorney shall prosecute all forfeitures of nuisance abatement bonds. 123.86

The board of supervisors shall levy an amount determined by the secretary of agriculture for eradication of brucellosis and bovine tuberculosis. 165.18

The board of supervisors shall, when directed by the secretary of agriculture, serve an owner of dairy or breeding cattle with written notice of the provisions of the Code relating to bovine tuberculosis. 165.29

The sheriff shall, upon request, conduct an investigation regarding the ownership of branded livestock. 169A.10

The board of supervisors shall place the fairground under the control and management of a fair. 174.15

The board of supervisors shall, upon a petition, either direct the county auditor to conduct a special election regarding the issue of bonds for the operation of the county fair or abandon the proposal. 174.17

The county auditor shall notify the chairperson of the county agricultural extension council of the filing by the council treasurer of a surety bond in the auditor's office. 176A.14

The county shall comply with the state laws regarding application of pesticides. 206.6

The county auditor shall notify parties in default regarding the sale of school lands. 257B.32

The county attorney shall bring an action regarding a default in the sale of school lands. 257B.33

The county auditor shall file a sheriff's deed regarding a foreclosure of permanent school fund mortgages. 257B.35

The county auditor shall notify the director of the department of revenue when a resale is made of lands acquired under the permanent school fund. 257B.36

The county auditor shall report annually on sales of land acquired under the permanent school fund. 257B.39

The county shall collect the money due the state arising from interest generated by the holding of permanent school funds. 257B.41

The county auditor shall report annually to the director of the department of revenue regarding rents collected on unsold school lands. 257B.42

The board of supervisors shall furnish quarters for the board of review. 331.322

The board of supervisors shall pay compensation to the jury commission. 331.322

The board of supervisors shall, if providing food service in any public building, attempt to make an agreement for the commission for the blind to operate the food service without payment of rent. 331.361

The board of supervisors shall, if constructing any curbs, shall use curb cuts. 331.361

The county auditor shall have general custody and control of the courthouse, subject to the direction of the board of supervisors. 331.502

The county auditor shall, for a fee, provide a certified copy of any record kept in the recorder's office. 331.502

The county auditor shall furnish information and statistics requested by the governor or the general assembly. 331.502

The county auditor shall destroy outdated records as ordered by the board of supervisors. 331.502

The county auditor shall keep a record of fees. 331.508

The county auditor shall keep completed assessment rolls, schedules and book. 331.508

The county auditor shall make a report to the governor of a vacancy in the office of state representative or senator. 331.510

The county shall appoint a successor if a vacancy occurs in the office of county attorney. 331.751

The county attorney shall be a registered voter of the county, admitted to the practice of law, and qualify by taking the oath of office and giving bond. 331.751

The county attorney shall prosecute all preliminary hearings for charges triable upon indictment. 331.756

The county attorney shall prosecute all misdemeanors under chapter 236. 331.756

The county attorney shall enforce all forfeited bonds and prosecute all proceedings necessary for the recovery of fines and debts. 331.756

The county attorney shall prosecute and defend all actions in which a county officer or the county is interested or a party. 331.756

The county attorney shall give advice or written opinion to the board of supervisors and other county officers. 331.756

The county attorney shall attend the grand jury when necessary for the purpose of examining witnesses. 331.756

The county attorney shall make reports relating to the administration of the office when requested by the governor. 331.756

The county attorney shall prosecute actions to remove public officers from office. 331.756

The county shall furnish to the governor or general assembly any information requested. 331.901

The county shall submit all reports and forms to state agencies on standardized forms furnished by the state agency. 331.901

The county shall require that each deputy officer give bond and take the oath of office. 331.903

The county shall use motor vehicles that operate on gasoline blended as defined in 214A.11. 331.908

The county shall affix ethanol stickers to all motor vehicles except unmarked vehicles used for law enforcement. 331.908

The board of supervisors shall, upon petition, place on the ballot the question of changing a city hospital to a county hospital. 347.23

The board of supervisors shall, upon request, place on the ballot the question of changing a memorial hospital or a chapter 347A hospital to a county hospital. 347.23A

The county auditor shall furnish the petition form for the election of hospital trustees. 347.25

The board of supervisors shall publish annually in the official newspapers of the county the financial statement of the county care facility. 347B.3

The county care facility shall maintain a record of the name and age of each person admitted. 347B.5

The board of supervisors shall cause one of its members to inspect the county care facility each month. 347B.8

The board of supervisors shall notify the city development board of any secondary road which has a common boundary with a city but has not been annexed by the city. 368.7A

The county auditor, at the request of the city council, shall conduct an election regarding a storm water drainage construction project. 384.84A

The county shall subject all county housing projects to the planning, zoning, sanitary and building laws, ordinances and regulations applicable to the locality in which the housing project is located. 403A.11

The county shall hold a public hearing prior to undertaking a low-cost housing project. 403A.28

The board of supervisors shall approve an urban revitalization tax exemption application if it meets the statutory requirements. 404.4

The county assessor shall determine if a property qualifies for an urban revitalization tax exemption. 404.5

The county recorder shall forward to IDR a copy of any deed, bill of sale, or other transfer which is intended to take effect at or after the death of the maker of the instrument. 450.81

The county shall budget an amount sufficient to pay any final judgment already entered against it. 670.10

The county shall identify and implement all energy management improvements for which financing is facilitated by the office of energy independence.. 473.13A

The county shall design and construct the most energy cost-effective facilities feasible. 473.20

The county shall, if it is self-insured, file a certificate of compliance annually with the commissioner of insurance. 509A.15

The sheriff shall notify the mobile home owner of the removal of the unlawfully parked or abandoned mobile home. 555B.2

The county treasurer shall issue a new title a valueless mobile home upon receipt of payment of fees and presentation of an affidavit. 555C.3

The sheriff shall notify the owner of an abandoned motor vehicle that it has been removed by the real property owner. 556B.1

The county recorder shall maintain a farm name register. 557.22

The board of supervisors shall manage and control real estate acquired on account of debt through an execution sale. 569.5

The auditor shall correct any error appearing in the transfer book. 558.67

The county treasurer shall hold proceeds from a self-service storage facility lien. 578A.4

The sheriff shall, under affidavit, take immediate possession of progeny subject to a lien for the services of animals under chapter 580. 580.5



The county shall pay the cost of a hospital lien book maintained by the clerk of court.  
582.4

The county treasurer shall hold the balance of the proceeds from a sale pursuant to a hotelkeeper's lien. 583.6

The county recorder shall deliver the probate certificate identifying the individual in whose name a parcel is to be taxed to the county auditor. 633.480

The county recorder shall deliver the probate certificates to the county auditor. 633.481

The county shall pay all costs if a plaintiff in a habeas corpus action is discharged.  
663.44

The county shall defend and indemnify its officers and employees against any tort claim.  
670.8

# Public Funds

The county shall undergo an annual audit. 11.6

The county attorney shall secure the correction of irregularities in the use of public funds. 11.15

The county shall provide information to the state treasurer regarding bonding activities as requested. 12.1

The county treasurer shall notify the board of supervisors of the receipt of federal swampland indemnity money. 12.16

The county shall be responsible to the state for the full amount of tax levied for state purposes. 12B.1A

The county treasurer shall make a full settlement with the board of supervisors before leaving office. 12B.7

The county treasurer shall keep all public money in a vault or safe or in approved depositories. 12B.10

The county treasurer shall exercise skill and prudence when investing public funds. 12B.10

The county shall make investments in accordance with written policies. 12B.10

The county shall deliver copies of written investment policies to all depositories of the county. 12B.10B

The county shall acknowledge the receipt of funds refunded by the state .12B.18

The board of supervisors shall approve the depositories used by the sheriff, county treasurer, county recorder and county auditor. 12C.1

The county treasurer shall place all deposits in depositories in the county or in an adjoining county. 12C.4

The county treasurer shall invest proceeds of notes and bonds in approved investments. 12C.9

The county treasurer shall act as treasurer for an area hospital located in an unincorporated part of the county. 145A.15

The county treasurer shall pay to the state treasurer all interest collected pursuant to school land sales. 257B.5

The county treasurer shall forward monies paid on school land sales to the state treasurer for inclusion in the permanent school fund. 257B.7

The county auditor shall report nonpayment of monies owed to the permanent school fund to the county attorney, who shall commence an action for collection. 257B.10

The county treasurer shall keep an account of all school funds coming into the county treasurer's hands. 257B.31

The county auditor shall, at the request of a school board president, transmit to the county treasurer an order to transfer funds from one school to another in the event of unpaid school tuition. 282.21

The county auditor shall, at the request of an area education agency, transmit to the county treasurer an order to transfer funds from one school to another in the event of unpaid transportation costs. 285.1

The board of supervisors shall provide for the examination of an officer who neglects to report fees collected, if a report is required by state law. 331.322

The board of supervisors shall audit expenses charge to the county for annual examinations by the state auditor. 331.401

The county auditor shall sign all orders issued by the board of supervisors for the payment of money. 331.504

The county auditor shall record the reports of the county treasurer regarding county money. 331.504

The county auditor shall maintain a file of all accounts acted upon by the board of supervisors. 331.504

The county auditor shall number each claim consecutively and enter in the claim register. 331.504

The county auditor shall file for presentation to the board of supervisors all unliquidated claims. 331.504

The county auditor shall keep a record of official bonds. 331.508

The county treasurer shall receive all money payable to the county unless other wise provided by law. 331.552

The county treasurer shall disburse money owed by the county on warrants signed by the county auditor. 331.552

The county treasurer shall keep a true account of all receipts and disbursements of the county. 331.552

The county treasurer shall account for and pay into the state any money received on behalf of the state. 331.552

The county treasurer shall report to the board of supervisors the amount of swampland indemnity funds received from the state. 331.552

The county treasurer shall register and call tax anticipatory warrants issued for a memorial hospital. 331.552

The county treasurer shall keep on file the bond and oath of the auditor. 331.552

The county treasurer shall serve as treasurer of an area hospital located outside the corporate limits of a city. 331.552

The county treasurer shall monthly send tax revenue collected for each tax-levying public agency to that agency. 331.552

The county treasurer shall endorse the date of payment on every warrant received. 331.554

The county treasurer shall enter into the county system the warrant number, date paid and interest paid. 331.554

The county treasurer shall return paid warrants to the auditor. 331.554

The county treasurer shall cancel any warrant outstanding for more than one year. 331.554

The county treasurer shall monthly prepare sworn statements of the amount of money held. 331.555

The county treasurer shall make a complete settlement with the county semiannually. 331.555

The county treasurer shall keep all funds invested to the extent practicable. 331.555

The county treasurer shall make a monthly report to the secretary of the school board of the amount of taxes collected. 331.558

The county treasurer shall make a report to the board of supervisors of the fees collected during the preceding quarter. 331.558

The county treasurer shall make a monthly report to the county auditor of the warrants returned to the treasurer for payment. 331.558

The county treasurer shall collect taxes. 331.559

The county attorney shall give a receipt to all persons from whom the county attorney receives money. 331.756

The board of supervisors shall employ an accountant to examine the books of any county officer that neglects or refuses to report to the board regarding the collection of fees. 331.901

The county elected officials shall maintain a record in the county system of each fee and charge collected. 331.902

The county elected officials shall each make a quarterly report to the board of supervisors regarding fees collected. 331.902

The county shall pay the court costs and necessary expenses related to the restoration of public records. 647.5

The county treasurer shall issue a plaintiff in a forcible entry or detention action a new title for a mobile home. 648.22A

The county shall be a defendant in an action involving disputed corners or boundaries. 650.2

The county auditor shall hold all moneys recovered in a trespass or waste action brought under section 659.9. 658.10

# Board of Supervisors Organization

The board of supervisors, upon petition, shall submit to the voters a proposition to increase the number of supervisors from three to five. 331.203

The board of supervisors, upon petition, shall submit to the voters a proposition to decrease the number of supervisors from five to three. 331.204

The county shall use of the supervisor district plans, either plan one, plan two or plan three. 331.206

The board of supervisors, upon petition, shall call a special election to select one of the supervisor district plans. 331.207

The board of supervisors shall determine the size of temporary county redistricting commission. 331.210A

The board of supervisors shall require a majority of the full membership to take certain actions, including levying a tax and buying or selling real estate. 331.212

The board of supervisors shall hold its first meeting of the year on the first day in January which is not a Saturday, Sunday or a holiday. 331.213

The board shall conduct all meetings in compliance with the Open Meetings Law. 331.213

The board of supervisors shall declare a supervisor's seat vacant if the supervisor is absent from the county for 60 consecutive days. 331.214

The supervisors shall receive an annual salary or per diem, which shall be in full payment of all services except for mileage or other expenses. 331.215

The board of supervisors shall perform the statutory duties placed on counties, or direct that they be done. 331.301(2)

The county shall substantially comply with a procedure established by state law for exercising a county power unless the state law provides otherwise. 331.301(5)

The board of supervisors shall provide notice and hold a hearing before authorizing a lease or lease-purchase contract for personal property payable from the general fund. 331.301(10)

The board of supervisors shall exercise a power through the passage of a motion, a resolution, an amendment or an ordinance. 331.302(1)

The board of supervisors shall compile a code of ordinances at least once every five years. 331.302(9)

The county auditor shall certify any measure establishing zoning districts, building lines or fire limits, and a plat showing the applicable lines, to the recorder. 331.302(12)

The board of supervisors shall keep a minute book. 331.303(1)

The board of supervisors shall keep a warrant book. 331.303(1)

The board of supervisors shall keep a claim register. 331.303(1)

The board of supervisors shall maintain its records in accordance with chapter 22. 331.303(1)

The county auditor shall record all proceedings of the board of supervisors. 331.504

## Public Contracts

The county shall give preference to purchasing Iowa products and to purchasing from Iowa businesses if the bids submitted are comparable in price and meet required specifications. 8A.311(12)

The county shall purchase new passenger vehicles and light trucks so that the average fuel efficiency for the new vehicles purchased in that year equals or exceeds the fuel economy standard established by the U.S. secretary of transportation. (law enforcement, off-road maintenance, vehicles used to pull trailers exempted) 8A.362(4)(b)

The county shall refrain from competing with private enterprise. 23A.2

The county shall adopt a policy which requires consideration of local purchasing when local goods or services are relatively equal to those out-of-county. 23A.3

The county shall file any 28E agreement with the secretary of state. 28E.8

The county shall, in all new county building construction, comply with the thermal efficiency energy conservation standards in the state building code. 103A.10

The board of supervisors shall follow contract letting procedures for public improvement contracts exceeding \$100,000. 331.341

The board of supervisors shall give preference to Iowa products and labor. 331.341

The board of supervisors shall require a contractor's bond for public improvement contracts of \$25,000 or more. 331.341

The board of supervisors shall give notice and hold a hearing prior to disposing of any interest in real property. 331.361

The board of supervisors shall require a life cycle cost analysis for county facilities. 331.361



## **Driver's Licenses/Motor Vehicle Registration**

The county treasurer shall issue, renew and replace lost or damaged motor vehicle registration cards or plates. 331.557

The county treasurer shall collect and pay to the state motor vehicle registration fees. 331.557

The county treasurer shall collect the use tax on vehicles. 331.557

The county treasurer of any county participating in the county issuance of driver's licenses shall issue, renew or replace lost or damaged driver's licenses. 331.557A

The county treasurer of any county participating in the county issuance of driver's licenses shall issue parking permits to persons with disabilities. 331.557A

The county treasurer of any county participating in the county issuance of driver's licenses shall collect fees associated with nonoperator identification cards. 331.557A

The county treasurer of any county participating in the county issuance of driver's licenses shall participate in voter registration. 331.557A

The county treasurer of any county participating in the county issuance of driver's licenses shall attend initial training and continuing education offered by the state department of transportation. 331.557A

The county treasurer shall make a monthly report to the department of transportation of the fees collected related to the issuance of vehicle registrations. 331.558

# Elections

The county auditor shall give notice of every special election. 39.6

The county shall elect an auditor, sheriff, treasurer, recorder and county attorney every four years. 39.17

The county shall elect county supervisors biennially. 39.18

The county shall conduct township trustee elections unless they are appointed. 39.22

The county shall fill any vacancy in any county elected position in the manner specified. 43.6

The county auditor shall furnish nomination papers to candidates. 43.9

The county auditor shall accept nomination papers from candidates. 43.12

The county auditor shall examine all nomination papers. 43.14

The board of supervisors shall appoint three elected officials to hear objections to nomination petitions. 43.24

The county auditor shall correct errors before the printing of the ballots. 43.25

The county auditor shall direct the printing of the ballots. 43.27

The county auditor shall arrange the candidate names on the ballots. 43.28

The county auditor shall make sample ballots available to the public. 43.30

The county auditor shall put a facsimile of the county auditor's signature on the ballot. 43.36

The county auditor shall change voters' party affiliation before a primary election on the registration records at their request. 43.41

The county auditor shall change voters' party affiliation at the polls on Election Day election at their request. 43.42

The county auditor shall see that election officials canvass the vote. 43.45

The county auditors shall deliver the ballots to the board of supervisors. 43.46

The county auditor shall send a messenger for any missing returns. 43.47

The board of supervisors shall canvass the returns. 43.49

The board of supervisors shall sign and file the abstract. 43.50

The board of supervisors shall prepare a list of candidates. 43.55

The county auditor shall certify the number of votes cast in a primary election. 43.59

The board of supervisors shall make an abstract of the canvass for state and federal offices. 43.60

The county auditor shall file the abstracts in the election book. 43.61

The board of supervisors shall publish its proceedings relative to the canvass. 43.62

The county auditor shall deliver the call of the state party chairperson to the chairperson of the convention. 43.103

The county auditor shall hold hearings on objections to nonparty political nominations. 44.7

The county auditor shall prepare the ballot for judges' elections. 46.21

The board of supervisors shall canvass the returns of judicial elections. 46.24

The county auditor shall serve as the county commissioner of elections and shall conduct all elections within the county. 47.2

The county auditor shall have an open office for at least eight hours on the Saturday preceding a general election, primary election or special election for the purpose of receiving absentee ballots. 47.2

The county auditor shall be open on the final day for filing nomination papers until the time for receiving nomination papers has passed. 47.2

The county shall pay the cost of conducting special elections called by the governor, general elections and primary elections. 47.3

The county shall pay the cost of maintenance of voter registration records and the preparation of election registers and voter registration lists. 47.3

The county auditor shall take bids for election-related goods and services. 47.5

The county shall provide voter registration lists to the state registrar of voters. 47.7

The county auditor is the commissioner of registration for the county. 48A.3

The county shall only use voter registration officers that have taken an oath prescribed by the state. 48A.4

The county auditor shall conduct a hearing regarding challenges of voter registration. 48A.16

The county treasurer shall participate in voter registration in conjunction with the issuance of drivers' licenses. 48A.18

The county auditor shall, within seven days of receipt of a voter registration form, mail an acknowledgment of registration form stating that the registrant is now a registered voter. 48A.26

The county auditor shall make necessary changes in the voter registration records. 48A.27

The county auditor shall conduct a systematic program to update addresses of registered voters. 48A.28

The county auditor shall make voter registration records inactive if address confirmation cards are returned as undeliverable. 48A.29

The county auditor shall cancel the voter registration of a registered voter if the registered voter dies, votes in another jurisdiction, or requests cancellation in writing. 48A.30

The county auditor shall cancel the voter registration of deceased persons. 48A.31

The county auditor shall make voter registration records available for public inspection. 48A.34

The county auditor shall be responsible for the maintenance and storage of all paper and electronic voter registration records. 48A.35

The county auditor shall maintain voter registration records in an electronic medium. 48A.37

The county auditor shall prepare a list of voters when requested for the cost of preparation and shall maintain a list of those who review voter registration records. 48A.38

The board of supervisors shall draw election precincts in the unincorporated portion of the county. 49.3

The board of supervisors shall make any necessary changes in precincts as soon as possible after the redistricting of legislative districts. 49.7

The board of supervisors shall change precinct boundaries in the event of annexation or when a city changes its form of government. 49.8

The board of supervisors shall publish notice of changes in precinct boundaries. 49.11

The county auditor shall appoint the members of the precinct election board. 49.13

The county auditor shall draw up for each precinct an election board panel. 49.15

The commissioner shall fill a vacancy in the office of precinct election official. 49.18

The county shall compensate members of election boards. 49.20

The county auditor shall designate a polling place for each precinct in the county. 49.21

The county auditor shall publish notice of any changes in polling places. 49.23

The county shall pay any damage to a public school building resulting from an election. 49.24

The county auditor shall furnish to each precinct voting booths and other necessary voting equipment, including at least one voting booth accessible by voters with disabilities. 49.25

The county auditor shall determine the method of voting. 49.26

The county auditor shall furnish all equipment and supplies necessary to conduct an election. 49.28

The county auditor shall arrange the names on the ballot. 49.31

The county auditor shall arrange the partisan county offices on the ballot. 49.37

The county auditor shall certify to the state the name of any candidate for more than one office. 49.41

The county auditor shall assign a letter to each public measure on the ballot. 49.45

The county auditor shall have charge of the printing of the ballots. 49.51

The county auditor shall publish notice of the election. 49.53

The county auditor shall cause ballots to be delivered to precinct election officials. 49.64

The county auditor shall keep a record of the number of ballots delivered to each polling place. 49.65

The county auditor shall keep additional ballots and deliver them to the polling place if requested. 49.66

The county auditor shall furnish voting instructions to precinct election officials. 49.70

The county shall keep the courthouse open on Election Day. 49.123

The county board of canvassers shall canvass the vote of any constitutional amendment or public measure. 49A.8

The county shall canvass the vote at each polling place. 50.1A

The county shall hold onto defective ballots. 50.3

The county shall endorse ballots which are objected to by a precinct official. 50.4

The county shall return disputed ballots separately. 50.5

The county shall certify in the return if the number of votes exceeds the voter declarations. 50.6

The county shall set aside an election where the votes are in excess of the voter declarations. 50.7

The county shall certify to the state commissioner if the number of votes in a statewide race exceeds the voter declarations. 50.8

The county auditor shall issue a receipt for ballots not voted. 50.9

The county auditor shall keep a record of returned ballots. 50.10

The county auditor shall remain on duty until election results are received from each polling place in the county. 50.11

The county auditor shall preserve ballots from non-federal elections for six months following an election. 50.12

The county auditor shall destroy ballots from non-federal elections after six months. 50.13

The county shall retain the ballots in a contested election until the contest is finalized. 50.15

The county shall prepare a tally list to be signed by precinct election officials. 50.16

The county auditor shall preserve all precinct election registers for six months. 50.19

The county auditor shall preserve material pertaining to federal elections for 22 months. 50.19

The county auditor shall prepare a list of special ballots in each precinct. 50.20

The county auditor shall reconvene the election board if special ballots were cast in the county. 50.21

The county shall use the special election board to determine challenges and canvass absentee ballots. 50.22

The county auditor shall send a messenger for all missing tally lists. 50.23

The board of supervisors shall canvass the tally lists. 50.24

The county shall make an abstract of the votes at the canvass of the general election. 50.25

The county shall forward an abstract of votes cast to the state. 50.26

The county shall make an abstract of votes which shall contain a declaration of the result as determined by the canvassers. 50.27

The board of supervisors shall deliver the tally sheet to the county auditor at the conclusion of the canvass. 50.28

The county shall deliver certificates of election to any person declared elected. 50.29

The county auditor shall forward an abstract of votes to the state. 50.30

The county shall endorse the abstract of votes for governor and address it as provided. 50.31

The county shall endorse the abstract of votes for offices other than governor and address it as provided. 50.32

The county shall forward the envelopes to the state after they are prepared sealed and endorsed as required. 50.33

The county shall furnish any missing abstracts to a messenger sent by the state. 50.34

The county auditor shall correct any error found by the state canvassing board. 50.37

The county auditor shall transmit to the state the abstract of votes of any special election. 50.46

The county board of canvassers shall order a recount if a written request is received. 50.48

The county auditor shall convene the recount board. 50.48

The county auditor shall notify the state of any recount of votes for any state or federal office. 50.48

The county shall conduct a recount of an election on a public measure upon receipt of a petition. 50.49

The county auditor shall convene a recount board regarding public measures. 50.49

The county auditor shall appoint the special precinct election board. 53.23

The county auditor shall notify the persons affected that an election is being contested. 57.2

The board of supervisors shall fill a vacancy in elected county offices. 69.14A

The board of supervisors shall, upon petition, direct the auditor to submit to the voters a proposition to allow gambling on excursion gambling boats. 99F.7

The county auditor shall, upon petition, conduct a special election regarding a merged area hospital. 145A.7

The county auditor shall furnish nominating petitions for soil and water conservation district elections. 161A.5

The county auditor shall conduct community college board of directors elections. 260C.15

The county auditor shall, at the direction of the community college board of directors, call an election regarding the imposition of a tax for equipment replacement. 260C.28

The county auditor shall, at the direction of the board of directors, conduct an election regarding the combining of merged areas. 260C.39

The county auditor shall issue a notice to the county treasurer to pay costs of county residents at the state school for the deaf. 270.7



The county treasurer shall hold all proceeds generated by the sale of school property for purposes of an ordnance plant. 274.41

The county auditor shall give notice of an election to reorganize school districts. 275.18

The county auditor shall certify the results of an election to reorganize school districts. 275.22

The board of supervisors shall canvass the votes in an election to reorganize school districts. 275.25

The county auditor shall publish notice of an election to change the number of directors on a school board. 275.35

The county auditor shall conduct an election to dissolve a school district if requested by a school board. 275.55

The county auditor shall publish notice of a special election to fill a school board vacancy. 279.7

The county auditor shall make available voting machines or sample ballots to schools within the county. 280.9A

The county auditor, at the request of a school board, shall hold an election authorizing the school board to contract indebtedness. 296.4

The county auditor shall, at the direction of a school board, conduct an election regarding the imposition of an educational and recreational tax. 300.2

The board of supervisors shall ensure that the county auditor conducts primary, general, city, school, and special elections in accordance with applicable state law. 331.383

The county auditor shall keep an election book for contested proceedings. 331.508

The sheriff shall carry out duties relating to election contests as provided in sections 57.6, 62.4, and 62.19. 331.653(7)

The county auditor shall conduct an election on city incorporation or discontinuance. 368.19

The county auditor shall, at the request of the city council, conduct an election to change the city to a different form of government. 372.2

The county auditor shall, at the request of the city council, conduct an election regarding the city adopting a home rule charter form of government. 372.9

The county auditor shall conduct any special election required by a city. 376.1

The board of supervisors shall canvass the results of city primary elections. 376.7

The board of supervisors shall canvass the results of city runoff elections. 376.9

The county auditor shall conduct elections to allow cities to levy additional taxes. 384.12

The county auditor shall, at the request of a city, conduct an election regarding the city entering into a loan agreement. 384.24A

The county auditor shall, at the request of a city, conduct an election regarding the city issuing general obligation bonds. 384.26

The county auditor shall notify the members of the central committee in special charter cities of the time and place of the city convention. 420.134

# Taxation

The board of supervisors shall spread the tax rates necessary to produce the amounts required for the various funds of the county. 24.19

The county auditor shall, upon certification by the clerk of court, enter a tax upon a property used for gambling or prostitution. 99.28

The board of supervisors shall enter upon the current assessment and tax roll the amount of taxes which shall be levied. 24.12

The county treasurer shall remit tax revenue to taxing entities imposing a property tax on racetracks. 99D.14

The county auditor shall levy taxes as certified by an area hospital. 145A.14

The county treasurer shall pay area hospital taxes collected to the treasurer of the area hospital. 145A.14

The county auditor shall receive a report of certified costs from the state apiarist and spread the same upon the tax books and be collected as other taxes. 160.8

The board of supervisors shall levy taxes certified by the soil and water conservation districts. 161A.20

The board of supervisors shall levy special assessments created by soil and water conservation districts for watershed protection. 161A.33

The county treasurer shall collect special assessments for watershed protection. 161A.34

The board of supervisors shall levy taxes certified by the county agricultural extension council. 176A.11

The county treasurer shall pay to the county agricultural extension council on a monthly basis the taxes collected on its behalf. 176A.12

The county treasurer shall, at the direction of the secretary of agriculture, enter any unpaid costs related to the destruction of crops on the tax books, collect it and remit it to the secretary. 177A.17

The county shall levy a tax for the purpose of providing financial support to public libraries. 256.69

The county auditor shall spread the state school foundation levy over all of the taxable property in the school district. 257.3

The county auditor shall spread the additional property tax levy for each school district in the county over all taxable property in the district. 257.4

The county treasurer shall pay the proceeds of all school land sales to the state treasurer once each month. 257B.2

The county auditor shall provide notice when the board of supervisors offers school lands for sale under the process set out in this Code section. 257B.5

The county board of supervisors shall levy a tax certified by the community college board of directors. 260C.17

The county treasurer shall collect a community college facilities tax and remit the proceeds to the community college. 260C.22

The county auditor shall spread the applicable property taxes, as determined by the department of revenue, in the event of a reorganization of school districts. 275.31

The board of supervisors shall canvass all regular school elections. 277.20

The auditor shall annually levy the amount certified for collection under a levy for physical plant and equipment. 297.36

The auditor, at the direction of the school board, shall conduct an election regarding the imposition of a physical plant and equipment levy. 298.2

The board of supervisors shall levy school taxes certified to it. 298.8

The county auditor shall annually apportion the school tax and immediately notify the county treasurer of such apportionment. 298.11

The county treasurer shall annually pay out apportionment moneys to schools. 298.11

The county treasurer shall deposit school tax revenues on a monthly basis. 298.13

The county auditor shall, at the direction of the school board, conduct an election to levy a tax exceeding the statutory limit. 298.18

The county attorney shall mediate an agreement regarding nonattendance issues pertaining to truants. 299.5A

The county auditor shall apportion school taxes, rents, and other money dedicated for public school purposes. 331.502

The county auditor shall keep a tax rate book. 331.508

The county auditor shall annually report to the department of management the valuation by class of property for each taxing district in the county. 331.510

The county auditor shall annually report to each taxing district in the county the valuation of class by property in the taxing district. 331.510

The county treasurer shall keep a separate account of the taxes levied for state, county, school and other purposes. 331.555

The board of supervisors shall bid for real property at a tax sale as required by 446.19. 331.361

The sheriff shall enforce the payment of the manufactured or mobile home tax as provided in section 435.24. 331.653(17)

The sheriff shall, upon request, assist the department of revenue and the state department of transportation in the enforcement of motor fuel tax laws as provided in section 452A.76. 331.653(34)

The board of supervisors shall, if a county hospital has been established, levy a tax for the erection and equipping of the hospital. 347.7

The county treasurer shall pay the hospital taxes to the hospital treasurer on a monthly basis. 347.12

The county treasurer shall pay the hospital taxes collected to the hospital treasurer monthly. 347A.1

The board of supervisors shall levy a tax for the maintenance and operation of a chapter 347A county hospital. 347A.3

The county treasurer shall collect taxes levied by sanitary districts. 358.18

The county treasurer shall collect taxes levied by a land use district. 303.66

The county shall collect taxes levied by a township. 359.49

The county treasurer shall collect city taxes. 384.2

The county auditor shall place the city taxes on the tax list. 384.2

The county treasurer shall send collected taxes to the city clerk monthly. 384.11

The board of supervisors shall levy taxes as shown in the adopted city budget. 384.17

The county auditor shall, after the purchase of real estate at a city tax sale by a special charter city, notify the city of the tracts so purchased. 420.220

The county auditor shall, if the county is issued a tax deed for real estate located in a special charter city, notify the city of the tracts conveyed by such deed. 420.221

The county assessor shall reassess all or some property in his or her jurisdiction upon order of the director of the Department of Revenue (IDR). 421.17(2)

The county assessor shall prepare a quarterly report detailing the sales price, equalized value and amount of transfer tax on each real estate sale and submit that report to the director of IDR within sixty days of the end of the quarter. 421.17(6)

The county recorder shall keep a record of all liens resulting from failure or refusal to pay income taxes due. 422.26

The county board of supervisors shall direct the auditor to hold a referendum on the question of imposing a local option tax upon receiving a qualifying petition. The county auditor shall hold a referendum on the same question after receiving motions requesting such submission by city councils whose cities represent at least half of the population of the county. 423B.1(4)

The county auditor shall forward to IDR a copy of the abstract of votes after a referendum on imposing a local option tax passes. 423B

A county shall pay IDR for the actual cost of providing confidential information relating to local hotel/motel taxes or local option sales taxes if IDR requires such payment under the terms of a written informational exchange agreement. 422.72(6)

The county treasurer shall collect the tax imposed upon the use of all vehicles subject to registration, subject only to issuance of a certificate of title, or the tax upon the use of manufactured housing, and shall monthly remit to IDR the amount of taxes collected, less one dollar per payment. 423.6, 423.7

The county treasurer shall collect the tax imposed upon the use of leased vehicles subject to registration, and shall monthly remit the taxes collected to IDR. 423.7A

The county assessor, auditor, recorder, treasurer and board of supervisors shall perform various duties in the administration of the homestead property tax credit.  
425.1 - 425.15

The county treasurer shall apportion the homestead credit to the appropriate taxing districts. 425.1(4).

The county assessor shall have available appropriate forms for administering the homestead credit application. 425.2

The county assessor shall maintain a permanent file of current homestead claims.  
425.3

The county assessor and treasurer shall perform various duties in the administration of the extraordinary (low income) property tax credit. 425.16 - 425.40

The county treasurer shall certify to IDR the total amount of dollars due for claims allowed. 425.20

The county board of supervisors shall determine the eligibility of each tract for which an application for credit is received. 425A.3

The county board of supervisors shall examine and either allow or disallow all claims delivered to the local assessor. 425A.4

The county auditor shall compute the amount of the tax credit in each school district.  
425A.5

The county auditor shall prorate the credit amount according to the percentage supplied by IDR. 425A.7

The county treasurer shall list the amount of the credit on the tax statement. 425A.7

The county auditor, treasurer and board of supervisors shall perform various duties in the administration of the agricultural land tax credit. 426.1 - 426.10

The county auditor shall compute the amount of the tax credit in each school district.  
426.6

The county board of supervisors shall hear appeals in the event the auditor denies a claim.  
426.6

The county auditor shall prorate the credit amount according to the percentage supplied by IDR. 426.8

The county treasurer shall list the amount of the credit on the tax statement. 426.8

The county auditor, treasurer and board of supervisors shall perform various duties in the administration of the military service credit and exemption. 426A.1 - 426A.15

The county auditor shall certify allowable exemptions to the county treasurer, who shall certify the dollar amount of the exemptions to IDR. 426A.3

The county treasurer shall apportion the credit to the appropriate taxing districts. 426A.5

The county board of supervisors shall allow or disallow each claim, the county recorder shall give notice to the assessor upon transfer of title, and the assessor shall retain a permanent file of all current exemptions. 426A.14

The county auditor shall compute the amount of taxes due on each parcel before and after the allocation from the mental health property tax relief fund, and shall show each amount on the tax list. 426B.3

The county treasurer shall list on the tax statement the difference in property taxes due on each parcel because of the property tax relief. 426B.3

The county assessor shall assess and value all exempt property within his or her jurisdiction. 427.1(18)

The board of supervisors shall order the suspension of property taxes of certain persons. 427.9

The county treasurer shall apportion machinery and equipment replacement claim payments among eligible taxing districts in the county. 427B.19A(3)

The county assessor shall secure the facts relative to an application for fruit-tree or forest reservation property tax exemptions, and shall keep a record of all such reservations in the county. 427C.12

The county board of supervisors shall designate either the conservation board or assessor to inspect an area for which a fruit-tree or forest reservation exemption application has been filed to ensure the area meets established criteria. 427C.12

The county assessor shall keep a record of all forest and fruit-tree reservations in the county and file a report annually with the DNR. 427C.13

The county assessor shall assess and value, or reassess and revalue, any real estate that was incorrectly valued or assessed, was not listed, or has changed in value or assessment since the preceding assessment year. 428.4

The county assessor and recorder shall administer the real estate transfer tax and collect all real estate transfer taxes due. 428A.1

The county recorder shall remit 82.75% of taxes collected to the treasurer of state, and the board of supervisors shall hear petitions for refunds of overpayment. 428A.1 - 428A.9

The county auditor, treasurer and board of supervisors shall administer the property tax on telegraph and telephone companies and shall collect such taxes and apportion them in the same manner as other taxes. 433.9, 433.10



The county auditor, treasurer and board of supervisors shall administer the property tax on railway companies, and shall collect such taxes and apportion them in the same manner as other taxes. 434.22

The county treasurer shall perform various duties related to the taxing and titling of mobile and manufactured homes. 435.22 - 435.28

The county auditor, treasurer and board of supervisors shall administer the property tax on electric transmission lines, and shall collect such taxes and apportion them in the same manner as other taxes. 437.10, 437.11

The county treasurer shall notify each taxpayer of its replacement tax obligation by August 31. 437A.8(4)

The county recorder shall prepare and keep a book of replacement tax liens. 437A.11

The county treasurer shall apportion the tax to the various taxing districts. 437A.15(5)

The county auditor, treasurer and board of supervisors shall administer the property tax on pipeline companies, and shall collect such taxes and apportion them in the same manner as other taxes. 438.15, 438.17

The county shall re-levy a tax upon certification of the director of IDR. 439.1

The chairperson of the county board of supervisors shall act as chairperson of the conference board. 441.2

The assessor shall be clerk to the conference board. 441.2

The county treasurer shall maintain an assessment expense fund for the assessor, and the county auditor shall keep records and issue warrants on the fund. 441.16(4)

The assessor shall cause to be assessed all taxable property within his or her jurisdiction. 441.17(2)

The assessor shall list all valuations on assessment rolls and submit them to the Board of Review by May 1. 441.18, 441.17(7)

The county auditor shall furnish a plat book to the assessor. 441.29

The county treasurer shall apportion court costs and fees associated with assessment appeals to the various taxing districts. 441.40

The county auditor shall publish the equalization order in a newspaper and adjust valuations based on the order. 441.49

The assessor shall submit an abstract of real property in his or her jurisdiction to IDR by July 1. 441.45

The county auditor shall list the aggregate actual and taxable values of all taxable property in the county on the tax list. 443.2

The county assessor shall certify to the county auditor the assessed and taxable values of all property in the county to be placed on the tax list. 443.21

The county auditor shall compute the tax rate for each taxing district in the county that will raise the required amount for each district, but no greater amount, and shall reduce an excessive levy to the amount permitted by law. 444.3, 444.7

The county treasurer shall collect all current ad valorem property taxes, and as far as practicable, all unpaid property taxes, for each taxing district in the county. 445.2

The county treasurer shall annually deliver to all taxpayers a tax statement and receipt, detailing various current and prior-year tax information. 445.5

The county treasurer shall annually update the record of delinquent taxes, so that any liens on the property upon which delinquent taxes are due remain active. 445.10

The county treasurer shall apportion taxes monthly to their various funds. 445.57

The board of supervisors shall abate the taxes that were owed before a parcel was acquired by the state or a political subdivision. 445.63

The county treasurer shall conduct an annual tax sale, at which each parcel on which taxes are delinquent is offered for sale. 446.7

The county treasurer shall give notice to a person whose property is subject to sale and to a mortgagee having a lien upon a parcel subject to sale. 446.9

The county treasurer shall issue a certificate of redemption to an eligible party that pays the amount necessary to redeem a parcel sold at a tax sale, and shall perform other duties necessary and related to tax redemption. 447.1 - 447.14

The county treasurer shall make out and record a deed for each parcel sold at a tax sale and unredeemed within 90 days of expiration of the right of redemption, and shall deliver the deed to the purchaser. 448.1

The county board of supervisors, with the assistance of the county auditor and treasurer, shall apportion the tax due on any parcel owned by multiple owners in the event the owners cannot agree on the apportionment of tax due themselves. 449.3, 449.4

The county treasurer shall certify the taxes due on open space lands to the DNR. 465A.4

The board of supervisors shall impose a moneys and credits tax on credit unions.  
533.329(2)(a)

## Vital Statistics

The county recorder shall record and transmit certificates and reports filed in the office to the state registrar at least semimonthly or more frequently when directed by the state registrar. 144.9

The county recorder shall use forms required by the department of public health. 144.12

The county recorder shall allow public access to public records during normal business hours. 144.11

The county recorder shall forward an affidavit of paternity to the state registrar. 144.13

The county recorder shall register a death certificate if it has been completed according to chapter 144. 144.26

The county medical examiner shall sign the medical certification within 72 hours after determination of the cause of death. 144.28

The county medical examiner shall investigate the cause of fetal death and shall complete the medical certification with 72 hours after taking charge of the case. 144.31

The county recorder shall prepare the marriage certificate based on information obtained from the parties. 144.36

The county recorder shall keep a record book for marriages. 144.36

The county recorder shall forward all marriage certificates to the state registrar on or before the tenth day of each month. 144.36

The county recorder shall amend vital statistics records when required by the state registrar. 144.41

The county recorder shall, upon request, issue a certified copy of any record. 144.45

The county recorder shall deposit all funds collected on behalf of the state under this section in the state general fund. 144.46

The county recorder shall deposit all fees for certified copies of birth records, death records or marriage certificates in the county general fund. 144.46

The county recorder shall issue marriage licenses. 595.4

The county recorder shall file an affidavit or certificate related to marriage. 595.6

The county recorder shall deliver a blank return with a marriage license. 595.7

The county recorder shall require that omitted information be provided on a marriage return. 595.15

The county recorder shall issue a certified copy of a certificate of marriage. 595.16A

The county shall pay for attorneys for minor children in divorce actions where parents are indigent. 598.12

The county recorder shall record a quitclaim deed in the event of marriage dissolution. 598.21

The county attorney shall prosecute paternity actions. 600B.19

The county shall pay the court costs if the court finds in favor of the defendant in a paternity action. 600B.23

# Courts

The sheriff shall provide bailiff and other law enforcement service to the district judges, district associate judges, and associate juvenile judges, and judicial magistrates of the county upon request. 331.653(4)

The county shall provide the district court with physical facilities including courtrooms and offices. 602.1303

The county shall provide facilities for the district court administrator. 602.1303

The county shall pay the expenses of members of the county magistrate appointing commission. 602.1303

The county shall pay the expenses of the jury commission. 602.1303

The county shall provide the district court with bailiff services upon request. 602.1303

The county shall pay the costs incurred with the administration of juvenile justice under Iowa Code section 232.141. 602.1303

The county shall pay the costs associated with grand juries. 602.1303

The county shall pay the costs associated with depositions and transcripts in criminal actions. 602.1303

The county shall pay the fees and expenses of grand jury clerks. 602.1303

The board of supervisors shall appoint three electors to the magistrate appointing commission. 602.6503

The county auditor shall certify to the clerk of court the names of the member of the magistrate appointing commission. 602.6503

The county attorney shall file a notice of satisfaction of each obligation with the clerk of court. 602.8107

The county shall pay court costs to the clerk of court. 602.8109

The county shall remit amounts payable to the clerk of court no later than the last day of each month. 602.8109

The county shall pay the court-ordered costs of conciliation procedures under 598.16. 602.11101

The clerk of the district court and the county auditor shall serve as ex officio jury commission members in counties using a jury commission. 607A.9

The county shall retain records, reports or other papers of every county officer for 10 years before they are destroyed. 622.30

The county shall pay all costs of court-appointed interpreters for the hard of hearing in court proceedings. 622B.7

The county shall pay the cost of an attorney for indigent wards in probate proceedings. 633.561

The county shall pay for the cost of an attorney for indigent wards in guardianship proceedings. 633.561

The county shall pay for the cost of an attorney for indigent wards in conservatorship proceedings. 633.575

The board of supervisors shall require an officer to file a new surety bond if it determines that an attorney at law is surety upon any official bond. 636.6

The county officer attaching property shall give written notice to the defendant. 639.31

The sheriff shall give the defendant three days notice of a hearing regarding perishable property which has been attached. 639.49

The sheriff shall immediately sell perishable property which has been attached. 639.50

The sheriff shall note on every attachment how the property has been disposed of. 639.51

The sheriff shall return with the writ all bonds taken under it. 639.54

# Recording Documents

The county shall appoint someone to fill a vacancy in the county recorder position. 331.601

The county recorder shall qualify by taking the oath of office and giving bond. 331.601

The county recorder shall record all instruments presented to the recorder's office for recordation upon payment of proper fees and compliance with other recording requirements as provided by law. 331.602

The county recorder shall rerecord an instrument with fee if an error was made in recording the instrument. 331.602

The county recorder shall reindex an instrument without fee if an error was made in indexing. 331.602

The county recorder shall provide a copy of recorded deeds monthly to the department of revenue. 331.602

The county recorder shall issue snowmobile registrations. 331.602

The county recorder shall submit monthly reports to the department of revenue on real property transfer taxes received. 331.602

The county recorder shall record and index income tax liens. 331.602

The county recorder shall carryout duties related to the taxation of real estate transfers. 331.602

The county recorder shall carry out duties related to the recording and indexing of affidavits and claims affecting real estate. 331.602

The county recorder shall forward to the department of revenue a copy of any deed or other transfer which shows that it is made to take effect at of after the death of the person executing the instrument. 331.602

The county recorder shall record papers and certificates relating to the condemnation of property. 331.602

The county recorder shall carry out duties related to the articles of incorporation of state banks. 331.602

The county recorder shall carry out duties related to the articles of incorporation of credit unions. 331.602



The county recorder shall carry out duties related to the articles of incorporation of savings and loans associations. 331.602

The county recorder shall carry out duties relating to the filing of financing statements. 331.602

The county recorder shall record statements of claim related to mineral interests in coal. 331.602

The county recorder shall record conveyances and leases of agricultural land. 331.602

The county recorder shall collect the auditor's transfer fee for real property. 331.602

The county recorder shall record and index a notice of title interest in land. 331.602

The county recorder shall record a conveyance of property presented by a commissioner appointed by the district court. 331.602

The county recorder shall carry out the duties relating to the indexing of name changes. 331.602

The county recorder shall report to the board of supervisors regarding fees collected. 331.602

The county recorder shall accept applications for passports. 331.602

The county recorder shall collect a \$1 fee for each recorded transaction. 331.602(2)

The county recorder shall collect a \$5 fee for each page which is filed or recorded. 331.604

The county recorder shall collect the fees allowed by statute, including the writing fee and a fee for a certified copy of a birth record, death record or marriage certificate. 331.605

The county recorder shall make available to the county auditor and the state auditor information concerning the \$1 document management fee. 331.605B

The county recorder shall note in the county system the date of filing of each instrument. 331.606

The county recorder shall keep a book of true copies of land records certified by the register of the United States land office. 331.607

The county recorder shall index and record the measure and a plat showing zoning districts, building lines or fire limits. 380.11

The county recorder shall record and index articles of incorporation of credit unions and return them to the superintendent of credit unions. 533.201(6)(b)

The county recorder shall record evidence of title to real estate. 558.11

The county recorder shall record a conveyance or lease of agricultural land presented for recording. 558.44

The county recorder shall record a real estate contract presented for recording. 558.46

The county recorder shall deliver any instrument conveying real estate to the auditor after recording and indexing. 558.58

The county auditor shall keep books for the transfer of real estate, consisting of a transfer book, an index book, and a plat book. 558.60

The county recorder shall submit seller's statements regarding private burial sites, wells, disposal sites, underground storage tanks and hazardous waste to the department of natural resources. 558.69

The county recorder shall maintain a homestead book. 561.4

The county shall cause a homestead to be platted and recorded. 561.5

The county recorder shall delivery any instrument conveying real estate to the auditor. 558.58

The recorder shall record every instrument as soon as possible. 558.59

The county recorder shall maintain a claimant's book listing claims to real estate. 614.18

The county recorder shall accept notices claiming an interest in land. 614.35

The county shall make an entry in the encumbrance book showing an execution on real estate in that county. 626.9

The county officer making a levy on real estate shall make an entry in the encumbrance book. 626.20

The county recorder and county auditor shall collect fees for indexing a change of name for each parcel of real estate. 674.14

## Public Health

The county auditor shall annually forward to the department of public health a certified list of the names and addresses of the clerks of all local boards of health. 135.32

The county, if it maintains a county care facility, shall have a contract with each resident of the care facility. 135C.23

The county attorney shall serve as the attorney for the administrator of a county care facility when the administrator serves a conservator or guardian. 135C.24

The county shall cooperate and participate in the implementation of the state birth defects institute. 136A.7

The county board of supervisors shall appoint the members of the county board of health. 137.3

The county board of health shall have jurisdiction over public health matters within the county. 137.5

The county board of health shall enforce state health laws. 137.6

The county treasurer shall establish a health fund for a district health department. 137.17

The county shall provide proper care for those with communicable or infectious diseases. 139A.12

The county board of health shall pay all bills for supplies furnished and services rendered for persons removed and isolated or quarantined due to a communicable disease. 139A.15

The county shall deliver the bodies of dead indigents to a medical college. 142.1

The county medical examiner shall notify the department of public health by telegram as soon as a dead body comes into his or her custody. 142.3

The county shall, if employing public health nurses, prescribe their duties which in a general way shall be for the promotion and conservation of public health. 143.3

The county auditor shall annually submit the names of the clerks of the local boards of health to the state department of public health. 331.502

# Land Use

The board of supervisors shall annually appoint a compensation commission. 6B.4

The county shall maintain any flood or soil erosion project built on private land when dedicated to county use. 161E.7

The county board of supervisors shall receive reports from soil and water conservation district commissioners regarding flood and erosion control structures. 161E.8

The county shall maintain structures made as part of flood control projects on private lands. 161E.11

The county shall credit 25% of federal payments for flood control projects to the secondary road fund. 161E.13

The county auditor shall, on January 2 of each year, certify to the executive council of the state the amount of federal flood control money allocated to each school district in the previous year. 161E.14

The county auditor shall determine whether, when land has been divided, the survey shall include only the parcel being conveyed or both the parcel being conveyed and the remaining parcel. 354.4

The county shall, if it engages in coal mining, comply with all of the same requirements as commercial coal mines. 207.11

The county shall, if it engages in mining, other than coal mining, comply with all of the same requirements as commercial mines. 208.21

The county board of supervisors shall appoint one person to the county land preservation and use commission. 352.3

The county land preservation committee shall compile a county land use inventory. 352.4

The county land preservation commission shall propose a county land use plan. 352.5

The board of supervisors shall adopt a proposal for an agricultural area. 352.7

The board of supervisors shall file a description of an agricultural area with the county auditor. 352.8

The county auditor shall approve the name or title of the subdivision plat. 354.6

The county shall review subdivision plats. 354.9

The county auditor shall provide for the platting of real estate which cannot otherwise be accurately assessed for taxation. 354.13

The recorder shall examine each plat of survey and subdivision plat. 354.18

The county auditor shall record notations of errors or omissions on recorded plats. 354.24

The county auditor shall record resurveyed plats. 354.25

The county auditor shall record changes in names of platted streets. 354.26

The board of supervisors shall appoint a supervisor to serve on the city planning and zoning commission when the city extends its zoning authority beyond city limits. 414.23

The county zoning commission or board of supervisors shall consider requests to establish shooting ranges. 657.9

## Special Districts

The board of supervisors shall, upon receipt of a petition, hold a hearing on the establishment of a land use district. 303.44

The board of supervisors shall direct that an election be held on the establishment of a land use district. 303.45

The county shall pay all costs incurred in holding a land use district election. 303.48

The county auditor, in the event a land use district is approved, shall conduct an election to elect trustees for the land use district. 303.49

The board of supervisors shall, upon petition, establish a unified law enforcement district in accordance with sections 28E.21 to 28E.28A. 331.381

The county auditor shall keep a benefited water district record book. 331.508

The board of supervisors, upon receipt of a petition, shall submit to the voters the issue of forming a library district. 336.2

The board of supervisors shall, once a library district is formed, appoint a board of library trustees. 336.4

The county auditor shall draw warrants upon requisition of the board of library trustees. 336.10

The board of supervisors shall appropriate funds for library services from the rural services fund. 336.13

The board of supervisors shall, upon petition, submit the question of withdrawal from a library district to the voters. 336.16

The board of supervisors shall, upon petition, submit the question of contracting for city library use to the voters. 336.18

The board of supervisors shall, upon petition, grant a hearing on the establishment of a water district. 357.1A

The board of supervisors shall, upon petition, grant a hearing on the establishment of a combined water and sanitary district. 357.1B

The board of supervisors shall appoint a civil engineer for a water district. 357.6

The board of supervisors shall instruct the engineer to obtain a written statement from water sources outside of the district. 357.7

The board of supervisor's shall hold a hearing on the engineer's report. 357.11

The board of supervisors shall schedule an election on the proposed improvement. 357.12

The board of supervisors shall appoint three water district trustees. 357.13

The board of supervisors shall advertise for bids for the improvement. 357.14

The board of supervisors shall, if the assessment is inadequate, either reject the bids and readvertise or reject the bids and revise the assessment. 357.15

The board of supervisors shall issue bonds against the completed assessment. 357.20

The county auditor shall keep full and complete records of the proceedings relative to water districts. 357.32

The board of supervisors shall, upon receipt of a valid petition, fix a time for a hearing on the establishment of a rural water district. 357A.3

The board of supervisors, upon receipt of a valid petition, shall consider whether to dissolve an inactive rural water district or detach real property from an existing district. 357A.18

The board of supervisors shall appoint the members of the board of trustees of a benefited fire district. 357B.2

The board of supervisors shall, upon a valid petition, hold a public hearing on the creation of a street lighting district. 357C.3

The board of supervisors shall hold a public hearing on the engineer's report regarding street lighting. 357C.6

The board of supervisors shall hold and approve an election on the proposed street lighting levy. 357C.7

The board of supervisors shall appoint the trustees for the street lighting district. 357C.8

The board of supervisors, upon a valid petition, shall hold a hearing on the proposed law enforcement district. 357D.2

The board of supervisors shall hold a public hearing on the engineer's report regarding law enforcement. 357D.7

The board of supervisors shall hold an election on the proposed law enforcement levy. 357D.8

The board of supervisors shall appoint the trustees for the law enforcement district. 357D.9

The board of supervisors, upon a valid petition, shall hold a hearing on the proposed recreational lake district. 357E.3

The board of supervisors shall hold a public hearing on the engineer's report regarding the recreational lake district. 357E.7

The board of supervisors shall hold an election on the proposed law enforcement levy. 357D.8

The board of supervisors shall appoint the trustees for the recreational lake district. 357E.9

The board of supervisors, upon a valid petition, shall hold a hearing on the proposed emergency medical services district. 357F.2

The board of supervisors shall hold a public hearing on the engineer's report regarding the emergency medical services. 357F.7

The board of supervisors shall hold an election on the proposed emergency medical services levy. 357F.8

The board of supervisors shall appoint the trustees for the emergency medical services district. 357F.9

The board of supervisors shall, if in a county with a 1990 census of less than 18,500, and upon petition, create a rural improvement zone. 357H.1

The board of supervisors, upon a valid petition, shall hold a hearing on the proposed rural improvement zone. 357H.2

The board of supervisors shall, upon petition, set the time and place for a hearing regarding the establishment of a sanitary district. 358.4

The board of supervisors shall enter an order fixing the sanitary district boundaries and directing that an election be held regarding the establishment of the sanitary district. 358.5

The county auditor shall conduct an election regarding the establishment of a sanitary district. 358.8



The board of supervisors shall appoint three sanitary district trustees. 358.9

The board of supervisors shall determine the bond for sanitary district trustees. 358.10

The county treasurer shall collect all taxes levied by the board of trustees of a sanitary district. 358.18

The county treasurer shall collect a sanitary district lien in the same manner as taxes. 358.20

The board of supervisors shall, upon petition, set a public hearing on the annexation of property to a sanitary district. 358.27

The county auditor shall give notice of an annexation election for a sanitary district. 358.29

The board of supervisors, upon petition, shall conduct a hearing on the discontinuance of the sanitary district. 358.35

The board of supervisors, upon petition, shall set a hearing on establishment of a real estate improvement district. 358C.5

The board of supervisors shall order an election on the establishment of a real estate improvement district. 358C.6

The county auditor shall conduct an election on the establishment of a real estate improvement district. 358C.9

The board of supervisors shall appoint three trustees for a real estate improvement district. 358C.10

The board of supervisors shall establish the bond for the real estate improvement district trustees. 358C.11

The county treasurer shall collect the taxes levied for the real estate improvement district. 358C.14

The county treasurer shall collect a real estate improvement district lien in the same manner as taxes. 358C.15

The county auditor shall submit a city name change at the next regular city election when directed by the city council. 368.2

The county auditor shall call a special election on the question of discontinuance when directed by the city council. 368.3

# Medical Examiner

The county medical examiner shall perform an autopsy when ordered by the by the workers' compensation commissioner. 85A.19

The board of supervisors shall fill a vacancy in the office of county medical examiner. 331.801

The county medical examiner shall be licensed in this state as a doctor of medicine and surgery, a doctor of osteopathic medicine and surgery, or an osteopathic physician. 331.801

The county medical examiner shall conduct a preliminary investigation of the cause and manner of death if a person's death affects the public interest. 331.802

The county medical examiner shall determine whether the public interest requires an autopsy. 331.802

The county attorney shall apply for a court order to exhume the body in the case of a sudden, violent or suspicious death after which the body was buried without an investigation or autopsy. 331.802

The county medical examiner shall, upon payment of a fee, provide an examination certificate and file a copy of the certificate. 331.803

# Civil Service

The county shall create a civil service commission. 341A.2

The county civil service commission shall hold regular meetings and appoint a personnel director. 341A.5

The civil service commission shall adopt rules as to appointments and promotions. 341A.6

The county shall make all appointments to civil service positions in the office of county sheriff using the civil service process. 341A.8

The county shall discipline civil service appointees only upon written accusation of the county sheriff. 341A.12

The county shall pay civil service appointees only upon certification of the civil service commission. 341A.14

The sheriff shall give notices of leaves of absence to the civil service commission. 341A.15

The county attorney shall represent the civil service commission in all actions to enforce the provisions of Chapter 341A. 341A.16

The county shall give a civil service appointee who becomes a candidate for partisan political office a 30-day leave of absence without pay prior to the primary and general elections. 341A.18

The county shall aid the civil service commission in carrying out its duties. 341A.19

The board of supervisors shall provide a budget for the civil service commission equal to one-half of one percent of the salaries of all civil service appointees. 341A.20

# Official Publications

The board of supervisors shall select official newspapers and cause official publications to be made in accordance with chapters 349 and 618. 331.303(1)

The board of supervisors shall publish all required notices at least once in one or more general circulation newspapers published in the county. 331.305

The sheriff shall designate the newspapers in which notices pertaining to the sheriff's office are published as provided in section 618.7. 331.653 (44)

The board of supervisors shall each January select its official newspapers. 349.1

The county shall regard each division for district court purposes as a county when it comes to selecting official newspapers. 349.2

The county shall determine the number of official newspapers based on county population. 349.3

The board of supervisors shall determine the number of bona fide subscribers of each newspaper. 349.7

The auditor shall, upon an appeal from a decision of the board, file with the district court a transcript of all board proceedings. 349.12

The county shall publish in each official newspaper certain information, including the proceedings of the board, the schedule of bills, the reports of the county treasurer and a synopsis of the expenditures of township trustees. 349.16

The county shall pay for the official publications an amount not to exceed the fee provided in section 618.11. 349.17

The board shall cause to be published all proceedings of each board of supervisors meeting, and the schedule of all bills allowed, immediately after the adjournment of the meeting. 349.18

The sheriff, auditor, treasurer, and recorder shall designate the newspapers in which notices pertaining to their offices shall be published. 618.7

The board of supervisors shall designate a newspaper in which all other county notices and proceedings shall be published. 618.7

The county shall pay the rate established by the state printing administrator for the publication in the newspaper of any notice required by law. 618.11

The county board of supervisors shall pay all claims by newspapers for publication costs upon proof of publication. 622.93

## Permits and Licenses

The board of supervisors shall select the audit firm to be used by any gambling facility in the county. 99F.13

The county recorder shall issue burial-transit permits. 144.32

The board of supervisors shall act upon applications for cigarette tax permits in accordance with chapter 453A. 331.303(1)

The board of supervisors shall act upon applications for liquor control licenses and retail beer permits in accordance with section 123.32. 331.303(1)

The county recorder shall carry out duties related to the issuance of hunting, fishing, and fur harvester licenses. 331.602

The county recorder shall collect migratory game bird fees. 331.602

The county recorder shall issue registration certificates to vessel owners. 462A.5

The county recorder shall revoke a registration certificate upon notification by the natural resource commission. 462A.23

The county recorder shall be responsible for all fees and penalties for the issuance of vessel registrations. 462A.51

The county recorder shall remit all fees collected to the natural resource commission. 462A.52

The county recorder shall collect unpaid sales tax regarding purchase of a vessel. 462A.55

The county recorder shall maintain a record of certificates of title for vessels. 462A.77

The county recorder shall note the security interest on a vessel's certificate of title. 462A.84

## **Lost Property**

The county auditor shall maintain a lost property book. 556F.2

The county auditor shall post notice of lost property with a value exceeding \$20. 556F.4

The sheriff shall give a lost property affidavit to the county auditor. 556F.7

The county auditor shall publish the lost property affidavits. 556F.8

The county auditor shall file proof of publication of lost property notices. 556F.9

The county treasurer shall hold unclaimed money and bank notes for one year before turning them over to the state treasurer. 556F.15

The county auditor shall make an entry in the lost property book regarding any unavoidable accident involving lost property. 556F.16

# Townships

The board of supervisors shall divide the county into townships, and proceed upon a petition to divide, dissolve or change the name of a township in accordance with chapter 359. 331.303(1).

The board of supervisors shall pay compensation to township trustees and township clerks. 331.322

The board of supervisors shall divide the county into townships. 359.2

The county auditor shall order a township election. 359.12

The county attorney shall act as counsel for the township trustees in counties having a population of less than 25,000. 359.18

The county treasurer shall notify the township trustees monthly of the amount collected for all township funds. 359.21

The county treasurer shall withhold disbursement of township taxes until the township financial statement is filed with the county auditor. 359.23

The board of supervisors shall establish the hourly rate of compensation for township trustees. 359.46

The county auditor shall enter unpaid fees and costs from fence disputes upon the tax list. 359A.6

The county recorder shall record all orders, decisions, notices and returns in a book kept for that purpose. 359A.10



## **Special Assessments**

The county treasurer shall preserve a resolution of necessity, plat, and schedule regarding a special assessment. 384.51

The county treasurer shall enter on the county system the amounts to be assessed against each lot within an assessment district. 384.60

The county treasurer shall indicate on the tax rolls those assessments subject to deferment. 384.62

The county shall collect deficiency assessments and credit the amount collected. 384.63

The county treasurer shall accept special assessment payments. 384.65

The county treasurer shall collect administrative expenses on behalf of a city utility. 384.84

# Cemeteries

The county auditor shall serve as trustee for any funds donated for improvement of cemeteries. 523I.505

The county auditor shall annually turn over all interest accrued on donated funds to the cemetery association. 523I.505

The county shall, if notified of the existence of a burial site, notify the owner of the land and explain that disturbance of burial sites is a simple misdemeanor.

The county shall preserve and protect burial sites within the county as necessary to restore or maintain their physical integrity.

The sheriff shall, if coming into possession of a grave memorial, return the grave memorial to the burial site.

The county shall, if notified of a burial site on private property, notify the owner of the private property of the obligation to allow relatives reasonable ingress and egress.



5500 Westown Parkway, Suite 190  
West Des Moines, IA 50266  
Phone: 515.244.7181  
Fax: 515.244.6397

[www.iowacounties.org](http://www.iowacounties.org)