

Presentation to Iowa State Association of County Auditors

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Sources: 2011 Iowa Code, 2011 ISAC Mandate Report, ISAC Brochure – “The Structure of County Government,” and “Iowa County Government Organizational Chart” (ISAC, 2003).

Explanation of how to use this handout:

- 1) Italic text comes from “The Structure of County Government” brochure which can be found on ISAC’s website. This language is merely a brief summary used to educate on the general roles of county officials and is in no way a legal description of the specific duties of county officials.
- 2) Bold text is language from the 2011 Iowa Code for “general duties” of each elected county official. These statutes are not all of the statutory requirements for any elected official. But I included here because it’s a good starting point in researching. These statutes typically cross-reference to other Iowa Code sections which should be referred to for full context.
- 3) The plain text under the supervisors section is from the 2011 ISAC Mandate Report, which can be found on ISAC’s website. I included this information only for supervisors for the sake of brevity (the mandate report in 90-some pages long) and because it seems like the most questions come up in regards to supervisor duties. If you are interested in finding similar information in ISAC’s mandate report on other county official duties, pull the document from ISAC’s website and do a search for “auditor,” “treasurer,” etc. Language from the mandate report is a summary of the statute with statute cross-references listed. You will need to pull up the listed statute to get full context and understanding of the responsibility.
- 4) The last page is the “Iowa County Government Organizational Chart,” which can be found on ISAC’s website. This is not a legal document, but an educational tool. It is quite likely your county may have additional departments or may organize itself slightly differently.
- 5) Finally, this document is not legal advice. Nor is it intended to be an exhaustive list of county official duties. It is meant to be a hopefully useful starting point in understanding and researching the statutory requirements of Iowa’s elected county officials. It should not be used as a substitute for consulting with your county attorney on these matters.

SUPERVISORS

The county board is the executive branch of county government. The supervisors serve as the policymakers for the county and administer the various county programs. Their powers include reviewing budget requests, appropriating funds, establishing county tax levies, enacting ordinances, filling employee vacancies, and hearing reports from county officers. The board is also responsible for overseeing economic development in the county. Boards of supervisors responsibilities are defined by Iowa Code chapter 331. The Board consists of either three or five members.

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

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

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

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

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

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 certify the compensation for deputies and assistants as set forth in 331.904. 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 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, 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 board of supervisors shall certify property taxes annually at its March session. 331.422

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

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

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

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

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

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

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

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

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

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 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

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

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

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

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

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

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

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

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 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 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

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

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

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

The board of supervisors shall approve the depositories used by the sheriff, county treasurer, county recorder and county auditor. 12C.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 charged to the county for annual examinations by the state auditor. 331.401

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 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 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 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 board of supervisors shall follow contract letting procedures for public improvement contracts exceeding the current threshold amount. 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

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

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

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

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

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 board of supervisors shall canvass the tally lists. 50.24

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

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

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

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

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 board of supervisors shall levy taxes certified by the county agricultural extension council. 176A.11

The county board of supervisors shall levy a tax certified by the community college board of directors. 260C.17

The board of supervisors shall levy school taxes certified to it. 298.8

The board of supervisors shall bid for real property at a tax sale as required by 446.19. 331.361

The board of supervisors shall levy taxes as shown in the adopted city budget. 384.17

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 board of supervisors shall hear appeals in the event the auditor denies a claim. 426.6

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 board of supervisors shall order the suspension of property taxes of certain persons. 427.9

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 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 chairperson of the county board of supervisors shall act as chairperson of the conference board. 441.2

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 board of supervisors shall impose a moneys and credits tax on credit unions. 533.329(2)(a)

The board of supervisors shall appoint three electors to the magistrate appointing commission. 602.6503

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 board of supervisors shall appoint the members of the county board of health. 137.3

The board of supervisors shall annually appoint a compensation commission. 6B.4

The county board of supervisors shall appoint one person to the county land preservation and use commission. 352.3

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 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 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 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 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 2000 census of less than 20,000, 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 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 board of supervisors shall, upon petition, set a public hearing on the annexation of property to a sanitary district. 358.27

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 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 board of supervisors shall fill a vacancy in the office of county medical examiner. 331.801

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

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 board of supervisors shall each January select its official newspapers. 349.1

The board of supervisors shall determine the number of bona fide subscribers of each newspaper. 349.7

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 county auditor shall furnish a copy of the proceedings to be published, within one week following the adjournment of the board.)

The county board of supervisors shall pay all claims by newspapers for publication costs upon proof of publication. 622.93

The board of supervisors shall select the audit firm to be used by any gambling facility in the county. 99F.13

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 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 establish the hourly rate of compensation for township trustees. 359.46

331.303 General duties of the board.

The board shall:

1. Keep record books as follows:

a. A "minute book" which records all orders and decisions other than those relating to drainage districts. The minute book or a separate index book must contain an alphabetical index by subject matter categories of the proceedings shown by the minutes.

b. A "warrant book" which records each warrant drawn in the order of issuance by number, date, amount, and name of drawee, and refers to the order in the minute book authorizing its drawing. The board may authorize the auditor to issue checks in lieu of warrants. If the issuance of checks is authorized, the word "check" shall be substituted for the word "warrant" in those sections of [this chapter](#) and [chapters 6B, 11, 35B, 336, 349, 350, 427B, and 468](#) in which the issuance of a check is authorized in lieu of a warrant.

c. A "claim register" which records all claims for money filed against the county. Claims shall be numbered consecutively in order of filing and entered alphabetically by the claimant's name. The claim register shall show the date of filing, the number of the claim and its general nature, and the action of the board on the claim including the fund against which it is allowed if it is allowed. The claims allowed at each meeting shall be listed in the minute book by claim number.

2. Maintain its records in accordance with [chapter 22](#).

3. Act upon applications for cigarette tax permits in accordance with [chapter 453A](#).

4. Act upon applications for liquor control licenses and retail beer permits in accordance with [section 123.32](#).

5. Select official newspapers and cause official publications to be made in accordance with [chapters 349 and 618](#).

6. Adopt rules relating to the labor of prisoners in the county jail in accordance with [sections 356.16 to 356.19](#), and may establish the cost of board and provide for the transportation of certain prisoners in accordance with [section 356.30](#).

7. 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](#).

8. Approve the written investment policy for the county required under [section 12B.10B](#).

9. Cause on-site inspections of pipeline construction projects as required in [section 479.29, subsection 2](#), and the board may petition for rules as provided in that section.

10. Defend, save harmless, and indemnify its officers, employees, and agents against tort claims, and may settle the claims, in accordance with [sections 670.8 and 670.9](#).

11. Perform other duties as required by law.

ATTORNEY

The attorney's primary responsibilities are to provide legal counsel for the board of supervisors and to act as legal representative for the county in court cases. With regard to the latter responsibility, the county attorney represents the county either as a defendant or plaintiff in a civil suit. In cases where a crime has been committed in the county, he/she acts as the prosecuting attorney and presents the county's case at the trial. The county attorney is also responsible for fine collections and juvenile justice.

331.756 Duties of the county attorney.

The county attorney shall:

- 1. Diligently enforce or cause to be enforced in the county, state laws and county ordinances, violations of which may be commenced or prosecuted in the name of the state, county, or as county attorney, except as otherwise provided.**
- 2. Appear for the state and the county in all cases and proceedings in the courts of the county to which the state or the county is a party, except actions or proceedings resulting from a change of venue from another county, and appear in the appellate courts in all cases in which the county is a party, and appear in all actions or proceedings which are transferred on a change of venue to another county or which require the impaneling of a jury from another county and in which the county or the state is a party.**
- 3. Prosecute all preliminary hearings for charges triable upon indictment.**
- 4. Prosecute misdemeanors under [chapter 236](#). The county attorney shall prosecute other misdemeanors when not otherwise engaged in the performance of other official duties.**
- 5. a. Enforce all forfeited bonds and recognizances and prosecute all proceedings necessary for the recovery of debts, revenues, moneys, fines, penalties, restitution of court-appointed attorney fees ordered pursuant to [section 815.9](#), including the expense of a public defender, and forfeitures accruing to the state, the county or a road district in the county, and all suits in the county against public service corporations which are brought in the name of the state. To assist in this duty, the county attorney may procure a designee to assist with collection efforts.**
b. If the designee is a professional collection services agency, the county attorney shall file with the clerk of the district court an indication of the satisfaction of each obligation to the full extent of all moneys collected in satisfaction of that obligation, including all fees and compensation retained by the designee incident to the collection and not paid into the office of the clerk.
c. Before a county attorney designates another county official or agency to assist with collection of debts, revenues, moneys, fines, penalties, restitution of court-appointed attorney fees ordered pursuant to [section 815.9](#), including the expense of a public defender, and forfeitures, the board of supervisors of the county must approve the designation.
d. All fines, penalties, court costs, fees, and restitution for court-appointed attorney fees ordered pursuant to [section 815.9](#), including the expenses of a public defender which are delinquent as defined in [section 602.8107](#) may be collected by the county attorney or the county attorney's designee. The county attorney or the county attorney's designee may collect delinquent obligations under an installment agreement pursuant to [section 321.210B](#).
e. As used in [this subsection](#), "designee" means a professional collection services agency operated by a person or organization, including a private attorney, that is generally considered to have knowledge and special abilities not generally possessed by the state, a local government, or another county official or agency, or a county attorney or a county attorney's designee in another county where the fine, penalty, surcharge, or court cost was not imposed.
- 6. Commence, prosecute, and defend all actions and proceedings in which a county officer, in the officer's official capacity, or the county is interested or a party.**

7. Give advice or a written opinion, without compensation, to the board and other county officers and to township officers, when requested by an officer, upon any matters in which the state, county, or township is interested, or relating to the duty of the officer in any matters in which the state, county, or township may have an interest, but the county attorney shall not appear before the board at a hearing in which the state or county is not interested.
8. Attend the grand jury when necessary for the purpose of examining witnesses before it or giving it legal advice. The county attorney shall procure subpoenas or other process for witnesses and prepare all informations and bills of indictment.
9. Give a receipt to all persons from whom the county attorney receives money in an official capacity and file a duplicate receipt with the county auditor.
10. Make reports relating to the duties and the administration of the county attorney's office to the governor when requested by the governor.
11. Cooperate with the auditor of state to secure correction of a financial irregularity as provided in [section 11.53](#).
12. Submit reports as to the condition and operation of the county attorney's office when required by the attorney general as provided in [section 13.2, subsection 1](#), paragraph "h".
13. Reserved.
14. Hear and decide objections to a nomination filed with the county election commissioner as provided in [section 44.7](#).
15. Review the report and recommendations of the ethics and campaign disclosure board and proceed to institute the recommended actions or advise the board that prosecution is not merited, as provided in [sections 68B.32C and 68B.32D](#).
16. Prosecute or assist in the prosecution of actions to remove public officers from office as provided in [section 66.11](#).
17. Institute legal proceedings against persons who violate laws administered by the division of labor services of the department of workforce development as provided in [section 91.11](#).
18. Investigate complaints and prosecute violations of child labor laws as provided in [section 92.22](#).
19. Prosecute violations of employment security laws and rules as provided in [section 96.17, subsection 2](#).
20. Assist, at the request of the director of revenue, in the enforcement of cigar and tobacco tax laws as provided in [sections 453A.32 and 453A.49](#).
21. Prosecute nuisances as provided in [section 99.24](#).
22. Attend the hearing, interrogate witnesses, and advise a license-issuing authority relating to the revocation of a license for violation of gambling laws as provided in [section 99A.7](#). The county attorney shall also represent the license-issuing authority in appeal proceedings taken under [section 99A.6](#).
23. Represent the state fire marshal in legal proceedings as provided in [section 100.20](#).
24. Prosecute, at the request of the director of the department of natural resources or an officer appointed by the director, violations of the state fish and game laws as provided in [section 481A.35](#).
25. Assist the department of public safety in the enforcement of beer and liquor laws as provided in [section 123.14](#). The county attorney shall also prosecute nuisances, forfeitures of abatement bonds, and foreclosures of the bonds as provided in [sections 123.62 and 123.86](#).
26. Reserved.
27. Serve as attorney for the county health care facility administrator in matters relating to the administrator's service as a conservator or guardian for a resident of the health care facility as provided in [section 135C.24](#).
28. Reserved.

29. At the request of the director of public health, commence legal action to enjoin the unlawful use of radiation-emitting equipment as provided in [section 136C.5](#).
30. Reserved.
31. Prosecute violations of the Iowa veterinary practice Act as provided in [section 169.19](#).
32. Assist the department of inspections and appeals in the enforcement of the rules setting minimum standards to protect consumers from foodborne illness adopted pursuant to [section 137F.2](#) and the Iowa hotel sanitation code, as provided in [sections 137C.30](#) and [137F.19](#).
33. Institute legal procedures on behalf of the state to prevent violations of [chapter 9H](#) or [202B](#).
34. Prosecute violations of the Iowa dairy industry laws as provided in [section 179.11](#).
35. Prosecute persons who fail to file an annual or special report with the secretary of agriculture under the meat and poultry inspection Act as provided in [section 189A.17](#).
36. Cooperate with the secretary of agriculture in the enforcement of label requirements for food packages as provided in [section 191.7](#).
37. Prosecute violations of the Iowa commercial feed law as provided in [section 198.13, subsection 3](#).
38. Cooperate with the secretary of agriculture in the enforcement of the agricultural seed laws as provided in [section 199.14](#).
39. Prosecute violations of the Iowa fertilizer law as provided in [section 200.18, subsection 5](#).
40. Prosecute violations of the Iowa drug, device, and cosmetic Act as requested by the board of pharmacy as provided in [section 126.7](#).
41. Provide the Iowa department of corrections with information relating to the background and criminal acts committed by each person sentenced to a state correctional institution from the county as provided in [section 904.202](#).
42. Carry out duties relating to the commitment of a person with mental retardation as provided in [section 222.18](#).
43. Proceed to collect, as requested by the county, the reasonable costs for the care, treatment, training, instruction, and support of a person with mental retardation from parents or other persons who are legally liable for the support of the person with mental retardation as provided in [section 222.82](#).
44. Reserved.
45. Appear on behalf of the administrator of the division of mental health and disability services of the department of human services in support of an application to transfer a person with mental illness who becomes incorrigible and dangerous from a state hospital for persons with mental illness to the Iowa medical and classification center as provided in [section 226.30](#).
46. Carry out duties relating to the hospitalization of persons for mental illness as provided in [section 229.12](#).
47. Carry out duties relating to the collection of the costs for the care, treatment, and support of persons with mental illness as provided in [sections 230.25](#) and [230.27](#).
48. Carry out duties relating to the care, guidance, and control of juveniles as provided in [chapter 232](#).
49. Prosecute violations of law relating to the family investment program, medical assistance, and supplemental assistance as provided in [sections 239B.15, 249.13, and 249A.14](#).
50. Commence legal proceedings to enforce the rights of children placed under foster care arrangements as provided in [section 233A.11](#).
51. Commence legal proceedings, at the request of the superintendent of the Iowa juvenile home, to recover possession of a child as provided in [section 233B.12](#).
52. Furnish, upon request of the governor, a copy of the minutes of evidence and other pertinent facts relating to an application for a pardon, reprieve, commutation, or remission of a fine or forfeiture as provided in [section 914.5](#).
53. Reserved.

54. Reserved.
55. At the request of the state geologist, commence legal proceedings to obtain a copy of the map of a mine or mine extension as provided in [section 456.12](#).
56. Enforce, upon complaint, the performance of duties by officers charged with the responsibilities of controlling or eradicating noxious weeds as provided in [section 317.23](#).
57. Commence legal proceedings to remove billboards and signs which constitute a public nuisance as provided in [section 318.11](#).
58. Reserved.
59. Assist, upon request, the department of transportation's general counsel in the prosecution of violations of common carrier laws and regulations as provided in [section 327C.30](#).
60. Enforce the control of vegetation on railroad property by the railroad corporations as provided in [section 327F.29](#).
61. Appoint a member of the civil service commission for deputy sheriffs as provided in [section 341A.2](#) or [341A.3](#).
62. Represent the civil service commission for deputy sheriffs in civil suits initiated by the commission for the proper enforcement of the civil service law as provided in [section 341A.16](#).
63. Present to the grand jury at its next session a copy of the report filed by the department of corrections of its inspection of the jails in the county as provided in [section 356.43](#).
64. Represent the township trustees in counties having a population of less than twenty-five thousand except when the interests of the trustees and the county are adverse as provided in [section 359.18](#).
- 64A. Reserved.
- 64B. Make a written report to the department of inspections and appeals within fifteen days of the end of each calendar quarter of the amount of funds which were owed to the state for indigent defense services and which were recouped pursuant to [subsection 5](#).
65. Represent the assessor and the board of review in legal proceedings relating to assessments as provided in [section 441.41](#).
66. Represent the state in litigation relating to the inheritance tax if requested by the department of revenue as provided in [section 450.1](#).
67. Institute proceedings to enjoin persons from violating water treatment laws as provided in [section 455B.224](#).
68. Conduct legal proceedings relating to the condemnation of private property as provided in [section 6B.2](#).
69. Reserved.
70. Institute legal proceedings against violations of insurance laws as provided in [section 511.7](#).
71. Assist, as requested by the attorney general, with the enforcement of the Iowa competition law as provided in [section 553.7](#).
72. Initiate proceedings to enforce provisions relating to the recordation of conveyances and leases of agricultural land as provided in [section 558.44](#).
73. Reserved.
74. Bid on real estate on behalf of the county when necessary to secure the county from loss as provided by [section 569.2](#).
75. Reserved.
76. Reserved.
77. Prosecute a complaint to establish paternity and compel support for a child as provided in [section 600B.19](#).
78. Give to an accused person a copy of each report of the findings of the criminalistics laboratory in the investigation of an indictable criminal charge against the accused as provided in [section 691.4](#).

79. Notify state and local governmental agencies issuing licenses or permits, of a person's conviction of obscenity laws relating to minors as provided in [section 728.8](#).
80. In the case of appeal from the district court, furnish the attorney general with a copy of the notice of appeal and pertinent material from the district court proceedings as provided in [section 814.8](#).
81. Certify fees and mileage payable to witnesses subpoenaed by the county attorney before the district court as provided in [section 815.3](#).
82. Carry out duties relating to extradition of fugitive defendants as provided in [chapter 820](#) and securing witnesses as provided in [chapter 819](#).
83. Advise the director of the judicial district department of correctional services of the facts and circumstances surrounding the crime committed and the record and history of the defendant granted probation as provided in [section 907.8](#).
- 83A. Carry out the duties imposed under [sections 915.12](#) and [915.13](#).
- 83B. Establish a child protection assistance team in accordance with [section 915.35](#).
84. Bring an action in the nature of quo warranto as provided in rule of civil procedure [1.1302](#).
85. Perform other duties required by law and duties assigned pursuant to [section 331.323](#).

AUDITOR

The county auditor serves in an office which is very diversified. One of the auditor's many duties is to serve as secretary to the board of supervisors. As such, the auditor has control over the records of the board. Auditor's election responsibilities include registering voters, supervising precinct election officials, publishing election notices, and acting as custodian of poll books. Auditors are commissioner of elections for school board, city, county, state and federal elections. Real estate transfers and numerous other records are handled through the county auditor's office. Lastly, the county auditor does indeed audit bills or other claims against the county. Warrants in payment are then prepared. The auditor also maintains accounting records on all appropriations for the county's various departments.

331.502 General duties.

The auditor shall:

1. Have general custody and control of the courthouse, subject to the direction of the board.
2. Provide, upon request and payment of the legal fee, a certified copy of any record or account kept in the auditor's office.
3. Carry out duties relating to the administration of local governmental budgets as provided in [chapter 24](#) and [section 384.19](#).
4. Report the approval of the bond of a public officer approved by the auditor on behalf of the board as provided in [section 64.21](#).
5. Have custody of the official bonds of county and township officers as provided in [section 64.23](#).
6. Take temporary possession of the office and all official books and papers in the office of treasurer when a vacancy occurs and hold the office, books, and records until a successor qualifies as provided in [section 69.3](#). The auditor shall also serve temporarily as the recorder if a vacancy occurs in that office and, if there is no chief deputy assessor, act temporarily as the assessor as provided in [section 441.8](#).
7. Serve as a member of an appointment board to fill a vacancy in the membership of the board as provided in [section 69.8, subsection 4](#).
8. Submit annually to the Iowa department of public health the names and addresses of the clerk, or if there is no clerk, the secretary of the local boards of health in the county as provided in [section 135.32](#).
9. Notify the chairperson of the county agricultural extension education council when the bond of the council treasurer has been filed as provided in [section 176A.14](#).
10. Attest to anticipatory warrants issued by the board for the operation of a county limestone quarry as provided in [section 353.7](#).
11. Carry out duties relating to the determination of legal settlement, collection of funds due the county, and support of persons with mental retardation as provided in [sections 222.13, 222.50, 222.61 to 222.66, 222.69, and 222.74](#).
12. Collect the costs relating to the treatment and care of private patients at the state psychiatric hospital as provided in [sections 225.23, 225.24, and 225.35](#).
13. Carry out duties relating to the hospitalization and support of persons with mental illness as provided in [sections 229.42, 230.3, 230.11, 230.15, 230.21, 230.22, 230.25, and 230.26](#).
14. With acceptable sureties, approve the bonds of the members of a county commission of veteran affairs as provided in [section 35B.6](#).
15. Issue warrants and maintain a book containing a record of persons receiving veteran assistance as provided in [section 35B.10](#).

16. If the legal settlement of a poor person receiving financial assistance is in another county, notify the auditor of that county of the financial assistance as provided in [section 252.22](#).
17. Make available to schools, voting equipment or sample ballots for instructional purposes as provided in [section 280.9A](#).
18. Carry out duties relating to the collection and payment of funds for educating and supporting deaf students as provided in [sections 270.6](#) and [270.7](#).
19. Order the treasurer to transfer tuition payments from the account of the debtor school corporation to the creditor school corporation as provided in [section 282.21](#).
20. Order the treasurer to transfer transportation service fees from the account of the debtor school corporation to the creditor school corporation as provided in [section 285.1, subsection 13](#).
21. Apportion school taxes, rents, and other money dedicated for public school purposes as provided in [section 298.11](#).
22. Carry out duties relating to school lands and funds as provided in [chapter 257B](#).
23. Carry out duties relating to the establishment, alteration, and vacation of public highways as provided in [sections 306.21, 306.25, 306.29 to 306.31, 306.37, and 306.40](#).
24. Carry out duties relating to the establishment and maintenance of secondary roads as provided in [chapter 309](#).
25. Collect costs incurred by the county weed commissioner as provided in [section 317.21](#).
26. Maintain a file of certificates of appointment issued by county officers as provided in [section 331.903](#).
27. Furnish information and statistics requested by the governor or the general assembly as provided in [section 331.901, subsection 1](#).
28. Carry out duties relating to the organization, expansion, reduction, or dissolution of a rural water district as provided in [chapter 357A](#).
29. Carry out duties related to posting financial information of a township as provided in [sections 359.23 and 359.49](#).
30. Acknowledge the receipt of funds refunded by the state as provided in [section 12B.18](#).
31. Be responsible for all public money collected or received by the auditor's office. The money shall be deposited in a bank approved by the board as provided in [chapter 12C](#).
32. Carry out duties relating to the establishment and management of levee and drainage districts as provided in [chapter 468, subchapter I, parts 1 to 5, subchapter II, parts 1, 3, and 6, subchapter III, and subchapter V](#).
33. Serve as a trustee for funds of a cemetery association as provided in [section 523I.505](#).
34. Notify the state department of transportation of claims filed for improvements on public roads payable from the primary road fund as provided in [section 573.24](#).
35. Certify to the clerk of the district court the names, addresses, and expiration date of the terms of office of persons appointed to the county judicial magistrate appointing commission as provided in [section 602.6503](#).
36. Serve as an ex officio member of the jury commission as provided in [section 607A.9](#).
37. Destroy outdated records as ordered by the board.
38. Carry out duties relating to the selection of jurors as provided in [chapter 607A](#).
39. Designate newspapers in which official notices of the auditor's office shall be published as provided in [section 618.7](#).
40. Carry out duties relating to lost property as provided in [sections 556F.2, 556F.4, 556F.7, 556F.10, and 556F.16](#).
41. For payment of a permanent school fund mortgage, acknowledge satisfaction of the mortgage by execution of a written instrument referring to the mortgage as provided in [section 655.1](#).

42. Receive and record in a book kept for that purpose, moneys recovered from a person willfully committing waste or trespass on real estate as provided in [section 658.10](#).

43. Carry out other duties required by law and duties assigned pursuant to [section 331.323](#) or [331.610](#).

RECORDER

The primary function of the county recorder's office is to record various legal documents. Detailed records are kept for various legal instruments (deeds, mortgages, condemnations, affidavits, and powers of attorney). Other records include: birth certificates, death certificates, marriage licenses, uniform commercial code filings, military discharges, trade names, articles of incorporations, deeds of trust for railroad corporations, hunting licenses, and boat and snowmobile licenses.

331.602 General duties.

The recorder shall:

- 1. Record all documents or instruments presented to the recorder's office for recordation upon payment of the proper fees and compliance with other recording requirements as provided by law.**
- 2. Rerecord an instrument without fee upon presentation of the original instrument by the owner if an error is made in recording the instrument. The recorder shall also note on the new record a reference to the original record and on the original record a reference to the new record.**
- 3. If an error is made in indexing an instrument, reindex the instrument without fee.**
- 4. Reserved.**
- 5. Reserved.**
- 6. Carry out duties as a member of a nomination appeals commission as provided in [section 44.7](#).**
- 7. Carry out duties relating to the recordation of oil and gas leases as provided in [sections 458A.22](#) and [458A.24](#).**
- 8. Endorse on each notice of an unemployment contribution lien the day, hour, and minute that the lien is filed for recording and the document reference number, index the notice of lien, and record the lien as provided in [section 96.14, subsection 3](#).**
- 9. Carry out duties relating to the registration of vessels as provided in [sections 462A.5, 462A.23, 462A.51, 462A.52, 462A.54, and 462A.55](#).**
- 10. Carry out duties relating to the issuance of hunting, fishing, and fur harvester licenses as provided in [sections 483A.10, 483A.12, 483A.13, 483A.14, 483A.15, and 483A.22](#).**
- 11. Collect migratory game bird fees as provided in [chapter 484A](#).**
- 12. Record the orders and decisions of the fence viewers and index the record in the name of each adjoining owner of land affected by the order or decision as provided in [section 359A.10](#). The recorder shall also note that a judgment has been rendered on an appeal of an order or decision of the fence viewers as provided in [section 359A.24](#).**
- 13. Reserved.**
- 14. Reserved.**
- 15. Record without fee a sheriff's deed for land under foreclosure procedures as provided in [section 257B.35](#).**
- 16. Issue snowmobile and all-terrain vehicle registrations and user permits as provided in [sections 321G.4, 321G.4A, 321G.6, 321G.21, 321I.4, 321I.5, 321I.7, and 321I.22](#).**
- 17. Record the measure and plat of a zoning district, building line, or fire limit adopted by a city as provided in [section 380.11](#).**
- 18. Carry out duties relating to the platting of land as provided in [chapter 354](#).**

19. Submit monthly to the director of revenue a report of the real property transfer tax received.
20. Carry out duties relating to the endorsement, indexing, and recording of income tax liens as provided in [section 422.26](#).
21. Carry out duties relating to the taxation of real estate transfers as provided in [chapter 428A](#).
22. Carry out duties relating to the recording and indexing of affidavits and claims affecting real estate as provided in [section 448.17](#).
23. Forward to the director of revenue a copy of any deed, bill of sale, or other transfer which shows that it is made or intended to take effect at or after the death of the person executing the instrument as provided in [section 450.81](#).
24. Record papers, statements, and certificates relating to the condemnation of property as provided in [section 6B.38](#), and carry out duties related to the filing of certain condemnation documents with the office of secretary of state.
25. Carry out duties relating to the recordation of articles of incorporation and other instruments for state banks as provided in [chapter 524](#).
26. Carry out duties relating to the recordation of articles of incorporation and other instruments for credit unions as provided in [chapter 533](#).
27. Carry out duties relating to the recordation of articles of incorporation and other instruments for savings and loan associations as provided in [chapter 534](#).
28. Carry out duties relating to the filing of financing statements or instruments as provided in [chapter 554](#), article 9, part 5.
29. Record the name and description of a farm as provided in [sections 557.22 to 557.26](#).
30. Record a statement of claim provided in [chapter 557C](#) relating to mineral interests in coal.
31. Record conveyances and leases of agricultural land as provided in [section 558.44](#).
32. Collect the recording fee and the auditor's transfer fee for real property being conveyed as provided in [section 558.58](#).
33. Reserved.
34. Record and index a notice of title interest in land as provided in [section 614.35](#).
35. Designate the newspapers in which the notices pertaining to the office of recorder shall be published as provided in [section 618.7](#).
36. Record a conveyance of property presented by a commissioner appointed by the district court as provided in [section 624.35](#).
37. Carry out duties relating to the indexing of name changes, and the recorder shall charge fees for indexing as provided in [section 331.604](#).
38. Report to the board the fees collected as provided in [section 331.902](#).
39. Accept applications for passports.
40. Carry out other duties as provided by law and duties assigned pursuant to [section 331.323](#).

SHERIFF

The sheriff is the chief law enforcement officer for the county. Administration of the county jail is only one of the sheriff's many duties. The sheriff is also required to make special investigations into alleged law violations when directed by the county attorney. In unincorporated areas of the county the sheriff is responsible for law enforcement. The sheriff also provides law enforcement services for towns that contract with the office. Finally, the sheriff issues all gun permits and is in charge of the county drug task force.

331.653 General duties of the sheriff.

The sheriff shall:

- 1. Execute and return all writs and other legal process issued to the sheriff by legal authority. The sheriff shall execute and return any legal process in the sheriff's possession at the expiration of the sheriff's term of office and if a vacancy occurs in the office of sheriff, the sheriff's deputies shall execute and return the legal processes in their possession as if the sheriff had continued in office. The sheriff's successor or other officer authorized to discharge the duties of the office of sheriff may execute and return the legal processes on behalf of the outgoing sheriff and the sheriff's deputies, but the outgoing sheriff and the sheriff's deputies remain liable for the execution and return of the legal processes in their possession when the sheriff leaves office or the vacancy occurs.**
- 2. Upon written order of the county attorney, make a special investigation of any alleged infraction of the law within the county and report the findings to the county attorney within a reasonable time. Upon completion of the investigation, the sheriff shall file with the auditor a detailed, sworn statement of the expenses of the investigation accompanied by the written order of the county attorney. The board shall audit and pay the reasonable and necessary expenses of the investigation.**
- 3. Upon leaving office, deliver to the sheriff's successor and take the successor's receipt for all books and papers pertaining to the office except as provided in [subsection 1](#), property attached and levied upon, and prisoners in the county jail. The receipt is sufficient indemnity to the outgoing sheriff.**
- 4. Provide 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.**
- 5. Serve as a member of the joint emergency management commission as provided in [section 29C.9](#).**
- 6. Enforce the provisions of [chapter 718A](#) relating to the desecration of flags and insignia.**
- 7. Carry out duties relating to election contests as provided in [sections 57.6, 62.4, and 62.19](#).**
- 8. Carry out duties relating to the seizure and disposition of illegal oil and gas supplies as provided in [section 458A.15](#).**
- 9. Serve a notice or subpoena received from a board of arbitration as provided in [section 679B.10](#).**
- 10. 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](#).**
- 11. 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](#).**
- 12. Observe and inspect any licensed premise for gambling devices and report findings to the license-issuing authority as provided in [section 99A.4](#).**

13. 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](#).
14. Seize fish and game taken, possessed, or transported in violation of the state fish and game laws as provided in [section 481A.12](#).
15. Carry out duties relating to the enforcement of state liquor and beer laws as provided in [sections 123.14, 123.117, and 123.118](#).
16. Reserved.
17. Enforce the payment of the manufactured or mobile home tax as provided in [section 435.24](#).
18. 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](#).
19. Carry out duties relating to the enforcement of livestock transportation laws as provided in [chapter 172B](#).
20. Investigate disputes in the ownership or custody of branded animals as provided in [section 169A.10](#).
21. Reserved.
22. Reserved.
23. Carry out duties relating to the involuntary hospitalization of persons with mental illness as provided in [sections 229.7 and 229.11](#).
- 23A. Carry out duties related to service of a summons, notice, or subpoena pursuant to [sections 232.35, 232.37, and 232.88](#).
24. Carry out duties relating to the assessment of reported child abuse cases and the protection of abused children as provided in [section 232.71B](#).
25. Remove, upon court order, an indigent person to the county or state of the person's legal settlement as provided in [section 252.18](#).
26. Reserved.
27. Give notice of the time and place of making an appraisal of unneeded school land as provided in [sections 297.17 and 297.28](#).
28. Cooperate with the state 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](#).
29. Report the theft and recovery of a registered motor vehicle as provided in [section 321.72](#).
30. Collect unpaid motor vehicle fees and penalties as provided in [sections 321.133 to 321.135](#).
31. Reserved.
32. Enforce [sections 321.372 to 321.379](#) relating to school buses.
33. 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](#).
34. 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](#).
35. Have charge of the county jails in the county and custody of the prisoners committed to the jails as provided in [chapter 356](#).
36. Reserved.
37. Reserved.

38. Notify the department of natural resources of hazardous conditions of which the sheriff is notified as provided in [section 455B.386](#).
39. Carry out duties relating to condemnation of private property as provided under [chapter 6B](#).
40. Carry out duties relating to the removal and disposition of abandoned motor vehicles as provided in [section 556B.1](#).
41. Carry out duties relating to the determination of what is included in a homestead as provided in [section 561.8](#).
42. Carry out duties relating to liens for services of animals as provided in [chapter 580](#).
43. Carry out duties relating to the service of notice on a jury commissioner or jury manager as provided in [section 607A.44](#).
44. Reserved.
45. Designate the newspapers in which notices pertaining to the sheriff's office are published as provided in [section 618.7](#).
46. Carry out duties relating to the execution of judgments and orders of the court as provided in [chapter 626](#).
47. 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](#).
48. Upon appointment of the court, serve as a receiver of property of a judgment debtor as provided in [sections 630.7](#) and [630.9](#).
49. Carry out duties relating to the attachment of property as provided in [chapters 639](#), [640](#), and [641](#).
50. Carry out duties relating to garnishment under [chapter 642](#).
51. Carry out duties relating to an action of replevin as provided in [chapter 643](#).
52. 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](#).
53. Carry out duties relating to the disposition of lost property as provided in [chapter 556F](#).
54. Carry out orders of the court requiring the sheriff to take custody and deposit or deliver trust funds as provided in [section 636.30](#).
55. Carry out legal processes directed by an appellate court as provided in [section 625A.14](#).
56. Furnish the division of criminal investigation with the criminal identification records and other information upon direction by the commissioner of public safety as provided in [section 690.1](#).
57. Take the fingerprints of all persons specified under [section 690.2](#) and forward the fingerprint records to the commissioner of public safety.
58. Report information on crimes committed and delinquent acts committed, which would be a serious or aggravated misdemeanor or felony if committed by an adult, and furnish disposition reports on persons arrested and juveniles taken into custody, for a delinquent act which would be a serious or aggravated misdemeanor or felony if committed by an adult, and criminal complaints or information or juvenile delinquency petitions, alleging a delinquent act which would be a serious or aggravated misdemeanor or felony if committed by an adult, filed in any court as provided in [section 692.15](#).
59. Carry out duties relating to firearm training and the issuance and revocation of firearm permits as provided in [chapter 724](#).

60. Accept custody of persons handed over to the sheriff by the department of public safety as provided in [section 804.28](#).
61. Carry out duties relating to the forfeiture and judgment of bail as provided in [section 811.6](#).
62. Resume custody of a defendant who is recommitted after bail by order of a magistrate as provided in [section 811.7](#).
63. Carry out duties relating to the confinement of persons who are considered dangerous persons under [section 811.1A](#) or persons with a mental disorder as provided in [chapter 812](#).
64. Release a defendant in custody upon receipt of a certificate of release as provided in [section 814.14](#).
65. Upon call of the governor or attorney general, render assistance in the enforcement of the law as provided in [section 817.2](#).
- 65A. Carry out the duties imposed under [sections 915.11](#) and [915.16](#).
66. 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](#).
67. Receive and detain a defendant transferred from another county under a change of venue as provided in rule of criminal procedure [2.11\(10\)](#).
68. Carry out duties relating to the execution of a judgment for confinement or other execution as provided in rule of criminal procedure [2.26](#).
69. Carry out duties relating to the return of service in civil cases as provided in rule of civil procedure [1.308](#).
70. Serve a writ of certiorari as provided in rule of civil procedure [1.1407](#).
71. Carry out other duties required by law and duties assigned pursuant to [section 331.323](#).

TREASURER

The treasurer's office is one of the primary offices where people come to do business. Anyone owning property or a vehicle is served by this office. Treasurers receive payment for motor vehicle registration and sales/transfers of vehicles. It is the treasurer's duty to register vehicle titles and distribute license plates. The county treasurer oversees all county funds and handles investment functions. As such he/she is required to make a semiannual settlement with board of supervisors and to report all fees collected. It is the treasurer's duty to collect all taxes certified by the county auditor. In addition, the county treasurer makes monthly reports to the state auditor of all taxes paid to the state and for soldiers' bonuses. These funds are paid to the state treasurer when they are requested.

331.552 General duties.

The treasurer shall:

- 1. Receive all money payable to the county unless otherwise provided by law.**
- 2. Disburse money owed or payable by the county on warrants or checks drawn and signed by the auditor and sealed with the official county seal.**
- 3. Keep a true account of all receipts and disbursements of the county, which account shall be available for inspection by the board at any reasonable time.**
- 4. Keep the official county seal provided by the county. The official seal shall be an impression seal on the face of which shall appear the name of the county, the word "county" which may be abbreviated, the word "treasurer" which may be abbreviated, and the word "Iowa".**
- 5. Account for, report, and pay into the state treasury any money, property, or securities received on behalf of the state as provided in [sections 8A.506 to 8A.508](#).**
- 6. Account for and report to the board the amount of swampland indemnity funds received from the treasurer of state under [section 12.16](#).**
- 7. Register and call tax anticipatory warrants issued for a memorial hospital as provided under [section 37.30](#).**
- 8. Serve on a nomination appeals commission to hear nomination objections filed with the county commissioner of elections as provided in [section 44.7](#).**
- 9. Keep on file the bond and oath of the auditor as provided in [section 64.23](#).**
- 10. Reserved.**
- 11. Serve as treasurer of an area hospital located outside the corporate limits of a city as provided in [section 145A.15](#).**
- 12. Register and call anticipatory warrants related to the sale of limestone as provided in [section 353.8](#).**
- 13. Make transfer payments to the state for school expenses for blind and deaf children and support of persons with mental illness as provided in [sections 230.21, 269.2, and 270.7](#).**
- 14. Transfer funds to pay the expenses of creating or changing the boundaries of a school district as provided in [section 275.26](#).**
- 15. Transfer funds to pay tuition expenses owed by a debtor school district to a creditor school district as provided in [section 282.21](#).**

16. Pay to the treasurers of the school corporations located in the county the taxes and other moneys due as provided in [section 298.11](#) and send amounts collected for each fund of a school corporation for direct deposit into the depository and account designated as provided in [section 298.13](#).
17. Pay monthly to the treasurer of state proceeds of public lands sold and escheated estates as provided in [section 257B.2](#) and pay annually on February 1 interest collected from public lands sold on credit as provided in [section 257B.5](#).
18. Maintain a permanent school fund account and records of school funds received as provided in [section 257B.31](#).
19. Carry out duties relating to the sale and redemption of anticipatory certificates for secondary road construction as provided in [sections 309.50 to 309.55](#).
20. Carry out duties relating to the establishment of secondary road assessment districts as provided in [chapter 311](#).
21. Carry out duties relating to the sale and redemption of county bonds as provided in [division IV](#), parts 3 and 4.
22. Notify the chairperson of the county hospital board of trustees and pay to the hospital treasurer the tax revenue collected for the county hospital during the preceding month as provided in [section 347A.1](#).
23. Collect a fee of twenty dollars for issuing a tax sale certificate.
24. Carry out duties relating to the condemnation of property as provided in [section 331.656, subsection 4](#).
25. Carry out duties relating to the funding of drainage districts as provided in [chapter 468, subchapter I](#), parts 1 to 5, [subchapter II](#), parts 1, 5, and 6, [subchapter III](#), and [subchapter IV](#), parts 1 and 2.
26. Collect and disburse funds for soil and water conservation districts as provided in [sections 161A.33 and 161A.34](#).
27. Credit the remainder of funds received from a hotelkeeper's sale to satisfy a lien to the county general fund as provided in [section 583.6](#).
28. Designate the newspapers in which the official notices of the treasurer's office are to be published as provided in [section 618.7](#).
29. Send, before the fifteenth day of each month, the amount of tax revenue, special assessments, and other moneys collected for each tax-certifying or tax-levying public agency in the county for direct deposit into the depository or financial institution and account designated by the governing body of the public agency. The treasurer shall send notice to the chairperson or other designated officer of the public agency stating the amount deposited, the date, the amount to be credited to each fund according to the budget, and the source of revenue.
30. Carry out other duties as required by law and duties assigned pursuant to [section 331.323](#).
31. Collect all penalties that have accrued prior to April 1, 1992, on unpaid taxes, as defined in [section 445.1](#), and process them as interest.
32. File with the county auditor the name of a designated employee, if other than the first deputy treasurer, authorized to perform the duties of the treasurer during the absence or disability of the treasurer and the name of any employee authorized to sign, on behalf of the treasurer, any form, notice, or document requiring the signature of the treasurer.

33. Carry out duties relating to warrant lists provided by the county auditor pursuant to [section 331.506, subsection 1](#).

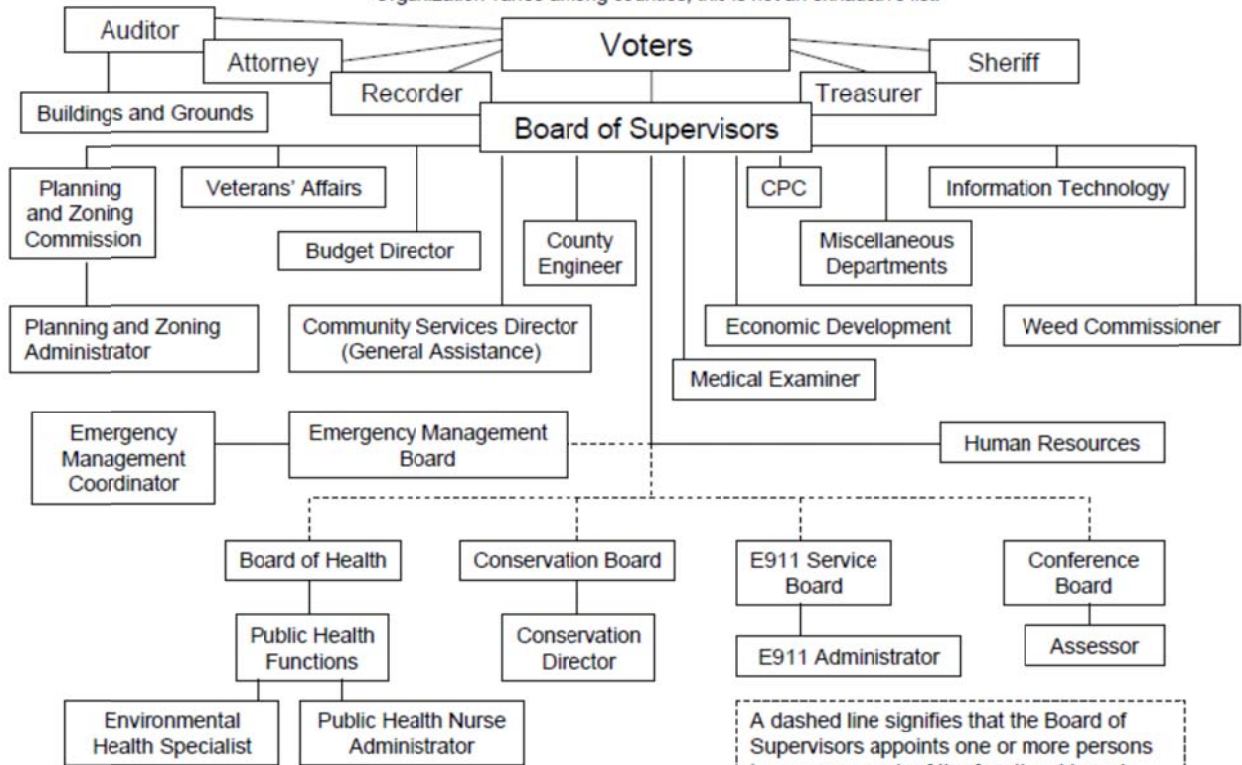
34. Destroy tax sale redemption certificates and all associated tax sale records after ten years have elapsed from the end of the fiscal year in which the certificate was redeemed. If a tax sale certificate of purchase is canceled as required by [section 446.37](#) or [448.1](#), all associated tax sale records shall be destroyed after ten years have elapsed from the end of the fiscal year in which the tax sale certificate of purchase was canceled. [This subsection](#) applies to documents described in [this subsection](#) that are in existence before, on, or after July 1, 2003.

35. Destroy special assessment records required by [section 445.11](#) within the county system after ten years have elapsed from the end of the fiscal year in which the special assessment was paid in full. The county treasurer shall also destroy the resolution of necessity, plat, and schedule of assessments required by [section 384.51](#) after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. [This subsection](#) applies to documents described in [this subsection](#) that are in existence before, on, or after July 1, 2003.

36. Destroy mobile home and manufactured home tax lists after ten years have elapsed from the end of the fiscal year in which the list was created. [This subsection](#) applies to mobile home and manufactured home tax lists and associated documents in existence before, on, or after July 1, 2003.

Iowa County Government Organizational Chart

Organization varies among counties; this is not an exhaustive list.



A dashed line signifies that the Board of Supervisors appoints one or more persons to serve on each of the functional boards, which in turn appoint the department heads. The appointee may be a supervisor.

Prepared by the Iowa State Association of Counties
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