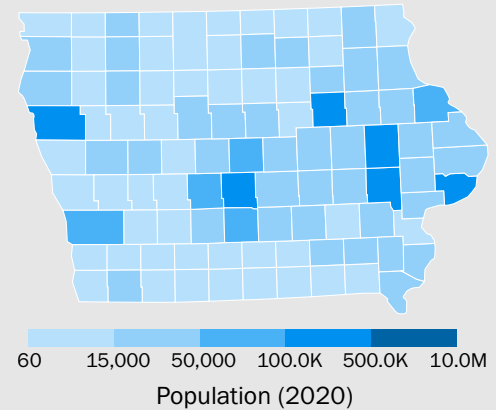


IOWA

COUNTY GOVERNMENT OVERVIEW

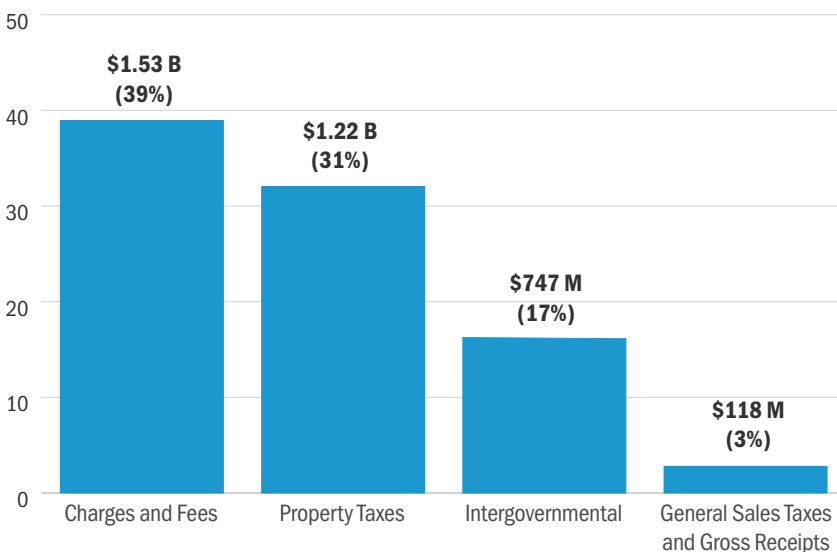
Counties	Government Form	Governing Body Size	Population (2020)
99	Mixed ¹	3-5	3.2 million ²



County Authority

Most Flexible (Home Rule): Counties or joint county-municipal corporation governments in Iowa have home rule power and authority to determine their local affairs and government so long as it is consistent with state law.

TOP REVENUE SOURCES FOR IOWA COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties MUST provide:

- Establish policies and provide funds to maintain the secondary road system.
- Appoint members to a board of health.

Services counties MAY provide:

- Create a “municipal housing agency” to carry out housing projects.
- Collaborate with other local governments to acquire and operate an area hospital.

Services counties CANNOT provide:

- Provide gas and electric utilities.

STRUCTURE/AUTHORITY

SUMMARY

Iowa counties have home rule granted by the state's constitution. While Iowa counties are able to adopt home rule charters, none have done so. Counties have a three-member board of supervisors but may, by petition or resolution, increase the number to five. Boards may also choose to adopt a board-executive form of government, if voters approve. The elected executive may veto ordinances and resolutions, subject to an override by a two-thirds vote of the board. The board may also have a manager to administer county government affairs. A county may exercise its general powers if not expressly limited by the state.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Appointed	Mandatory
Auditor	Elected	Mandatory
County Attorney	Elected	Mandatory
Engineer	Appointed	Mandatory
Recorder	Elected	Mandatory
Sheriff	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: A board of 3-5 supervisors acts as the legislative decision making body for counties.

Executive Branch: Counties are led by the board of supervisors and may elect a county executive who takes on some of the executive decision making power.

Judicial Branch: Each county has a district court. County magistrate appointing commissions may appoint district associate judges who serve one or more counties. District judges have general jurisdiction over civil, criminal, juvenile and probate matters, while associate and magistrate judges have limited jurisdiction.

Optional Forms of Government:

- Board of Supervisors
- Board-executive
- Board-manager
- Charter
- City-county consolidated
- Multi-county consolidated
- Community commonwealth



COUNTY AUTHORITY

Executive Power: Counties may perform any function to protect and preserve the rights, privileges and property of the county or of its residents, and to preserve and improve the peace, safety, health, welfare, comfort and convenience of its residents. A county may exercise its general powers subject only to limitations expressly imposed by law.

Ability to Form Partnerships: Two or more counties may form districts, including a district health department. Counties may also consolidate with cities or other counties in new forms of government.

Call a State of Emergency: The county board of supervisors, city councils and the sheriff in each county must cooperate with the state to establish a local emergency management commission. Only the governor can declare emergencies.

Special Districts: There are 13 special districts outlined in Iowa's state statute. Most districts are established by petition, but some are initiated by the board of supervisors.

OVERVIEW OF COUNTY SERVICES

Iowa counties have jurisdiction over a variety of services. Some of the less common services that Iowa counties can provide include the ability to establish rural improvement zones, real estate improvement districts and limestone quarries. A board may also establish and maintain facilities for detaining persons pursuant to a court order, instead of or in addition to the county jail.



HEALTH AND HUMAN SERVICES

County Health Department: The county board of supervisors **must** appoint members to a board of health. The county boards of two or more adjacent counties may also make a request to the state health department to form a district health board.

Hospitals: A county **may** establish and operate a county hospital. Any county may collaborate with another local government to acquire and operate an area hospital.

Mental Health Center: Counties **may** establish a community mental health center to support and serve mental health and safety needs.

Care Facility: If approved by voters, counties **may** establish a county care facility.

Child Welfare: The **state** administers child welfare.



INFRASTRUCTURE

Roads: Counties **must** establish policies for, fund and maintain the secondary road system. The county engineer must directly and immediately supervise road construction and maintenance.

Flood Mitigation: Counties **may** adopt a flood mitigation plan and fund related projects. A county may also join with one or more governmental entities to construct, acquire, improve, operate and maintain a flood mitigation project.

Airports: If approved by voters, counties **may** own an airport that is operated and controlled by an airport commission. A county may also establish an aviation authority individually or jointly with another local government.

Utilities: The **state** has jurisdiction and responsibility over most public utilities and cities have jurisdiction over their own utilities. Counties **may**, however, establish public works departments to provide technical assistance to special utility districts.

- **Water:** If petitioned, counties **may** establish a water district.
- **Sanitation:** If petitioned, counties **may** establish a sanitation district.
- **Street Lighting:** If petitioned, counties **may** establish a street lighting district.

SERVICES, CONTINUED



ZONING AND DEVELOPMENT

Zoning Power: Counties **may** regulate and restrict the use and construction of buildings and spaces on county land except that which is within a city’s jurisdiction.

Zoning Restrictions: Counties **cannot** restrict zoning of agricultural land or buildings.

Land Preservation and Use: Counties **must** have a five-member land preservation and use commission, with one member appointed by the county board of supervisors. The commission must develop land use plans, which the county may adopt as policy.

Housing Authority: Counties **may** create a “municipal housing agency” to carry out housing projects and provide accommodations to low-income residents.

Real Estate Improvement District: County residents **may** petition and vote for a real estate improvement district to address affordable housing and utility access needs.

Rural Improvement Zone: Counties **may** create rural improvement zones to implement water quality activities and other improvements.

Limestone Quarries: Counties **may** establish, locate and acquire a limestone quarry.



PUBLIC AMENITIES

Parks and Recreation: County conservation boards **must** manage county property for public museums, parks, preserves, parkways, playgrounds, recreation centers, forests, wildlife areas and other conservation and recreation purposes. The conservation board may cooperate with the federal government, state government or non-profit organizations for public projects and programs.

Libraries: Counties **may** establish a library district individually or with additional cities and/or counties. A board of trustees governs library districts.

Air Pollution Control: Counties **may** establish and administer an air pollution control program in lieu of state administration of such a program.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: If petitioned, counties **must** establish law enforcement districts.

Jails: County sheriffs **must** have charge and custody of the prisoners in the jail.

Courthouses: County auditors **must** have custody and control over courthouses and are subject to direction of the board.

Fire: If petitioned, counties **must** establish a fire district.

Ambulance: If petitioned, counties **must** establish an emergency medical services district.

Storm Shelters: Counties **may** construct a storm shelter at a manufactured home community or mobile home park. Alternatively, a county may require a community or park owner to provide an evacuation plan.



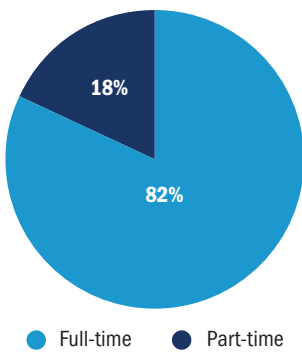
SCHOOLS

Education, Generally: The **state** controls and manages educational funds and lands.

School Districts: Counties **may** support but do not have authority over school districts. School districts have their own locally elected board of directors.

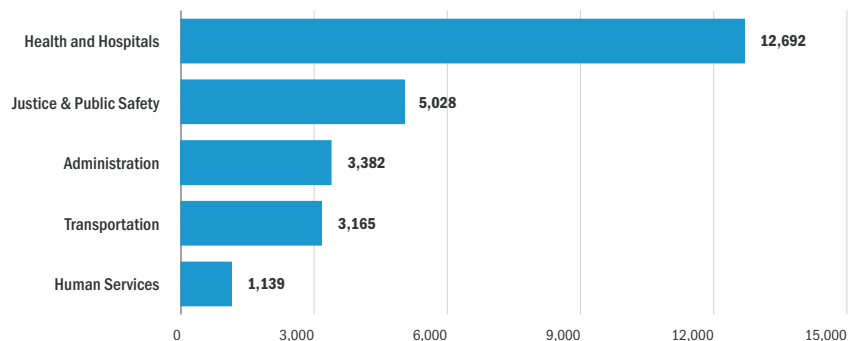
Funding: The board of directors of a school district may tax property in the school district. The revenue from the tax levied in this section must be placed in the district management levy fund of the school district.

IOWA COUNTIES EMPLOY 27,199 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

IOWA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

While Iowa counties have fairly broad home rule power, they cannot levy any tax unless expressly authorized by the state. County taxes on property are either levied on all taxable property for general county services, or levied on property in unincorporated areas for rural county services. County finance committees review county budgets and establish guidelines for budgeting and accounting for programs, as well as prepare capital improvement plans. Counties may also levy taxes on railway tracks, phone lines, pipelines and power lines.



FINANCES, TAXES AND LIMITATIONS

Real Property Tax: Counties **must** levy a tax on all property in the county for general county services. Taxes for rural county services must be levied on all taxable property in unincorporated areas. Taxes must be levied for debt services.

Personal Property: Personal property **cannot** be assessed for property taxes.

Income Tax: Counties **cannot** tax income.

Sales Tax: If approved by voters, counties **may** levy a 1 percent local sales and service tax. Revenues may be used to fund urban renewal projects.

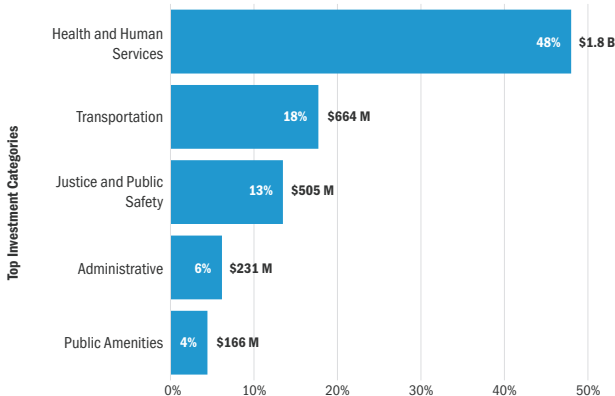
Vehicle Tax: If approved by a majority of voters, counties **may** impose a vehicle tax at increments of \$1 per vehicle. Revenues go towards the general fund, public transit or street construction.

Mineral, Gas and Severance Tax: Counties **cannot** impose mineral, gas or severance taxes.

Debt Limit: Counties **cannot** enter into a debt over 5 percent of the value of taxable property in the county. A tax levy may be established to pay principal and interests on general obligation bonds. If voters approve, counties may issue general purpose bonds.

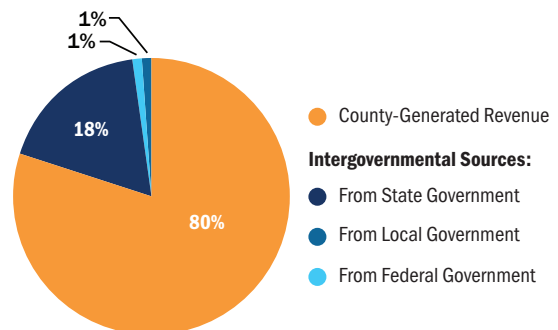
Hotel and Motel Tax: If approved by referendum, counties **may** impose a local hotel and motel tax of up to 7 percent.

IOWA COUNTIES INVEST \$3.7 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

IOWA COUNTIES RECEIVES \$743 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017