

# IOWA

## COUNTY GOVERNMENT OVERVIEW

### Counties

99

### Government Form

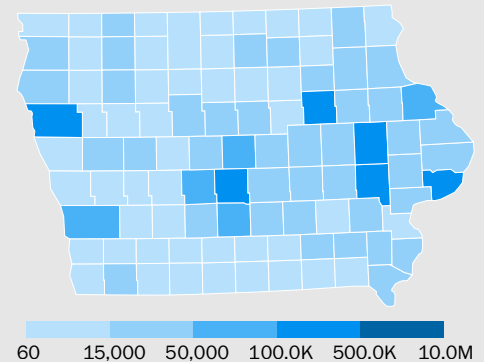
Mixed<sup>1</sup>

### Governing Body Size

3-5

### Population (2020)

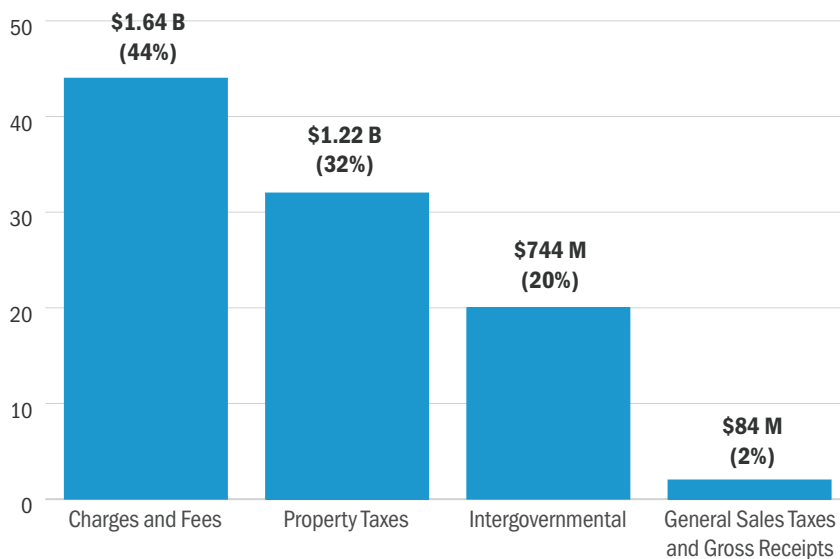
3.2 million<sup>2</sup>



### County Authority

**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 not inconsistent with state law. The general assembly of the state may also provide for the establishment of charters in county or joint-municipal corporation governments.

## TOP REVENUE SOURCES FOR IOWA COUNTIES



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

<sup>1</sup>“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.”

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of Iowa County Services

#### Services counties MUST provide:

- Establish policies and provide funds to maintain the secondary road system.

#### Services counties CAN provide:

- Create a “municipal housing agency” to be responsible for carrying out housing projects.
- Collaborate with other local governments to acquire and operate an area hospital.
- Create rural improvement zones for the purpose of implementing water quality activities and other improvements.

#### Services counties CANNOT provide:

- Provide gas and electric utilities as they are provided by the state or by individual cities.

# STRUCTURE/AUTHORITY

## SUMMARY

Iowa counties have home rule granted by the state's constitution. While Iowa counties are also able to adopt home rule charters, none have done so currently. Counties by default 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. 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 be responsible for the administration of all county government affairs. A county may exercise its general powers subject only to limitations expressly imposed by a state law.

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



## 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 they have the option to 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 are responsible for appointing 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:** An Iowa county is authorized to perform any function deemed appropriate 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 state law, and the board can exercise its powers only by the passage of a motion, a resolution, an amendment or an ordinance.

**Ability to Form Partnerships:** Two or more counties can form a district health department and other districts can be formed as well. Counties can 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 shall cooperate with the department to establish a local emergency management commission. Emergencies can only be declared by the governor.

**Special Districts:** There are 14 special districts outlined in Iowa's state statute. Most districts are established by petition, but some are initiated by the board of supervisors.



# SERVICES

## OVERVIEW OF COUNTY SERVICES

Iowa counties have jurisdiction of a variety of services, as outlined below. 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, by majority vote, establish and maintain facilities for detaining persons pursuant to a court order, in lieu of or in addition to the county jail.



### HEALTH AND HUMAN SERVICES

**County Health Department:** A county's board of health is appointed by the board of supervisors and has jurisdiction over public health matters within the county. The county boards of any 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 also collaborate with another local government to acquire and operate an area hospital.

**Mental Health Center:** A county may establish a community mental health center to offer core services and support addressing the basic mental health and safety needs of the target population and other residents.

**Care Facility:** A board of supervisors may propose to establish a county care facility which is then approved by qualified voters.

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



### INFRASTRUCTURE

**Roads:** The county board of supervisors is responsible for establishing policies and providing funds to maintain the secondary road system. All construction and maintenance work shall be performed under the direct and immediate supervision of the county engineer.

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

**Airports:** Counties may own an airport, the management and control of which may be vested in an airport commission if approved by qualified voters. A county may also, either individually or jointly with another local government, establish an aviation authority.

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

- **Water:** In the event of a petition, the board of supervisors may establish a water district.
- **Sanitation:** In the event of a petition, the board of supervisors may establish a sanitation district.
- **Street Lighting:** In the event of a petition, the board of supervisors may establish a street lighting district.

# SERVICES, CONTINUED



## ZONING AND DEVELOPMENT

**Zoning Power:** The board of supervisors has broad zoning authority to, by ordinance, regulate and restrict the use and construction of buildings and spaces. The jurisdiction covers all county land except that which is within a city's jurisdiction.

**Zoning Restrictions:** County zoning authority does not apply to land or buildings designated for agricultural use.

**Land Preservation and Use:** State statute establishes a five-member county land preservation and use commission in each county with one of the members appointed by the board of county supervisors. The commission is tasked with submitting land use plans to the county board which may then be adopted as the county land use policy.

**Housing Authority:** Every municipality or county may create a "municipal housing agency" which will be responsible for carrying out housing projects and providing accommodations to low-income residents.

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

**Rural Improvement Zone:** The board of supervisors can create rural improvement zones for the purpose of implementing water quality activities and other improvements.

**Limestone Quarries:** A board of supervisors may establish, locate, acquire by purchase or lease for the county use, a limestone quarry.



## PUBLIC AMENITIES

**Parks and Recreation:** The county conservation board shall have the custody, control and management of all real and personal property acquired by the county for public museums, parks, preserves, parkways, playgrounds, recreation centers, county forests, county wildlife areas and other county conservation and recreation purposes. The conservation board may also cooperate with the federal government or state government and with a private, non-profit organization to carry out public projects and programs.

**Libraries:** A library district may be established composed of one or more counties, one or more cities or a combination of cities and counties. Districts are governed by a board of trustees.

**Air Pollution Control:** A county may, under certain conditions established by state statute, establish and administer an air pollution control program in lieu of state administration of such a program.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** Law enforcement districts are established by county boards to provide this service in response to a petition for such a district.

**Jails:** The county sheriff shall have charge and custody of the prisoners in the jail.

**Courthouses:** The county auditor has custody and control of the courthouse, subject to the direction of the board.

**Fire:** Fire districts are established by county boards to provide this service in response to a petition for such a district.

**Ambulance:** In response to a petition, the board of supervisors shall establish an emergency medical services district.

**Storm Shelters:** A county may require the construction of a storm shelter at a manufactured home community or mobile home park. Alternatively, a county may instead require the a community or park owner to provide an evacuation plan.



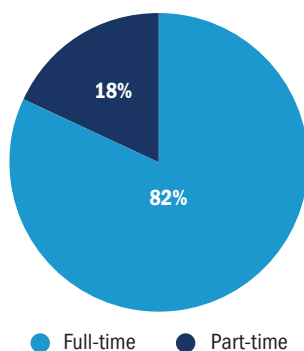
## SCHOOLS

**Education, Generally:** Educational and school funds and lands shall be under the control and management of the general assembly of the state of Iowa.

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

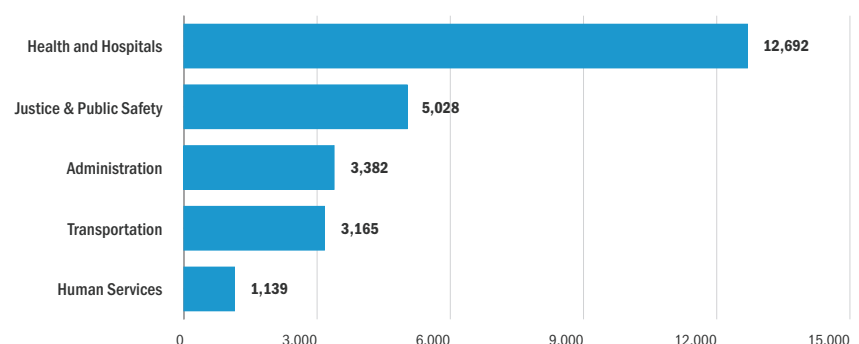
**Funding:** The board of directors of a school district may certify for levy a tax on all taxable property in the school district for a district management levy. The revenue from the tax levied in this section shall be placed in the district management levy fund of the school district.

## 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 general assembly. County taxes on property are categorized as either being for general county services which are levied on all taxable property, or for rural county services which are levied only on taxable property not within incorporated areas. Counties have finance committees which review county budgets and establish guidelines for program budgeting and accounting and the preparation of capital improvement plans. Counties are also authorized to levy taxes on railway tracks, phone lines, pipelines and power lines.



### FINANCES, TAXES AND LIMITATIONS

**Real Property Tax:** Taxes for general county services shall be levied on all taxable property within the county. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county. Taxes shall be levied for debt services.

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

**Income Tax:** Counties do not have the authority by state law to impose income taxes.

#### Sales Tax:

- **Local Option Sales and Service Tax:** A county may impose a 1 percent local sales and service tax if approved by a majority of qualified voters. Revenues may be used in part to fund urban renewal projects.

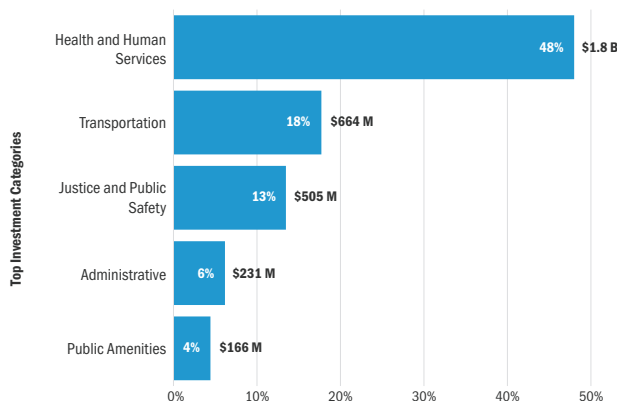
- **Vehicle Tax:** If approved by a majority of voters, a county may impose a vehicle tax at a rate in increments of \$1 per vehicle. Revenues go towards the general fund, public transit or street construction.

**Mineral, Gas and Severance Tax:** Counties are not found to have the authority by state law to impose mineral, gas or severance taxes.

**Debt Limit:** No county shall be indebted for any purpose in an amount exceeding 5 percent of the value of all taxable property in the county. A tax levy may be established to pay principal and interests on general obligation bonds. County may also issue general purpose bonds but these must be approved by a vote in a special election.

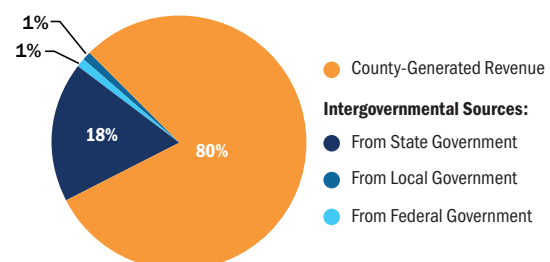
**Hotel and Motel Tax:** If approved by referendum, counties can impose a local hotel and motel tax of a rate not to exceed 7 percent of the lodging rental sale price.

## IOWA COUNTIES INVEST \$3.7 BILLION ANNUALLY



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

## IOWA COUNTIES RECEIVES \$743 MILLION FROM INTERGOVERNMENTAL SOURCES



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