

# Township Trustee and Clerk Reference Manual



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**IOWA STATE UNIVERSITY**  
Extension and Outreach



## Addendum

While the majority of the information presented in this manual remains unchanged there have been a number of small but important changes to portions of State Code that impact Township Trustees and Clerks.

### **Open Meetings Update**

One of the more significant changes in Iowa Code since the publication of the most recent Township Trustee Manual is the establishment of the Iowa Public Information Board. The Iowa Public Information Board is an independent agency established in 2013 governed by a nine-member board appointed by the Governor and confirmed by the Senate.

The board provides an official, efficient and free legal resource for citizens and government officials with questions about Iowa open meetings and records laws, and for citizens with complaints about alleged violations of the laws. The board is also one of the few such agencies in the nation with the authority to not only advise but to enforce the state sunshine laws.

The board can assess damages, void action taken in violation of the open meetings law, and require a government body or official to take any appropriate remedial action. The board does not have the authority to unilaterally remove a person from office, but it may file an action to remove someone under Chapters 21 or 22, which include "two strikes and you're out" provisions that direct the court to order the removal of an official upon his or her second violation during a term.

The Iowa Public Information board is also a resource for local governments who can direct questions of interpretation of the law. In cases where a local government may have inadvertently broken the law, it is imperative that local governments contact the Iowa Public Information immediately to discuss potential solutions. Amendments to both Chapter 21 (Open Meetings) and 22 (Open Records) provide protection to government officials who rely on the written advice of the Public Information Board, the attorney general, or the government body's attorney.



# **Township Trustee and Clerk Reference Manual**

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### **Iowa Code Chapter 558.49 Index records.**

The recorder must keep index records to show the following:

1. Each grantor.
2. Each grantee.
3. The date and time when the instrument was led with the recorder.
4. The date of the instrument.
5. The nature of the instrument.
6. The document reference number where the record of the instrument may be found.
7. The description of the real estate affected by the instrument.

### **Iowa Code Chapter 558.52 Alphabetical arrangement.**

The entries shall show the names of the respective grantors and grantees, arranged in alphabetical order. When the instrument is executed by a personal representative, guardian, referee, commissioner, receiver, sheriff, or other person acting in a representative capacity, the recorder shall enter upon the index the name and representative capacity of each person executing the instrument and the owner of the property if disclosed in the instrument.

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# Introduction

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Iowa residents living in rural areas outside of incorporated cities rely on their local township government to provide vital functions such as fire protection. Townships are also responsible for public cemeteries and resolving fence disputes. In addition, townships may choose to provide other services such as emergency medical service, township halls, parks, libraries, community centers, and playgrounds.

The township trustees and township clerk are the locally elected officials who are responsible for seeing that these services are delivered effectively and economically. Their job is important and they represent the heart of local government for township residents. Yet many trustees and clerks assume their jobs with little or no training and experience.

Iowa State University Extension and Outreach, Office of State and Local Government Programs (formerly known as Extension to Communities) began conducting township trustee and clerk workshops in the 1970s to help trustees and clerks understand their roles and responsibilities.

The most emphatic recommendation of those attending the early workshops was to publish a guide of the key legal provisions and responsibilities of township trustees and clerks. *The Township Trustee and Clerk Reference Manual* is the fifth in a series of publications from Iowa State University Extension and Outreach over the past several decades.

**This manual is not all-inclusive**—it does **not** include **all** laws pertaining to township government—such a publication would be too cumbersome and would discourage use. Instead it features those laws that are most important for township officers to know in order to best serve those who elected them. Also included are sample forms that can be used to administer some tasks. For a complete record of all township laws and policies consult the latest edition of the Code of Iowa.

*All quotations of the Code of Iowa are indicated with the gray bar on left side.*



# **A Brief History of Township Government in Iowa**

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The township as an institution of American local government had its beginnings in colonial New England. At that time, counties were subordinate to townships.

In 1834, when Iowa was part of the Territory of Michigan, townships became an important factor in local affairs. During that time, counties and townships encompassed the same geographic area and the early responsibilities between them were often confusing. When Iowa became a state in 1848 there was considerable debate about the relationship between townships and counties. The first Iowa legislative assembly charged county commissioners with dividing counties into townships "as early as practicable." A civil township (one with election and revenue duties) was defined as 36 square miles. During this period the township was the preeminent source of government contact for the people as county government was not yet in place.

By the late 1800s township trustees were responsible for property tax assessment, tax collection, schools, cemeteries, drainage districts, bridge construction, and animal disease control. In addition, their duties included serving as constables, guardians of the poor, overseers of highways, fence viewers, and assessors of damages from stray livestock.

In the 1920s it became clear that township government could not accommodate the wide variety of needs and demands of rural residents. Thus, county supervisors, elected on a countywide basis, replaced the old county board which had been made up of township representatives.

In 1975, the Iowa legislature gave townships responsibility for rural fire protection which had not been universally provided (only cities were required to provide fire protection).

Today, county government has eclipsed many township duties, but township trustees are still responsible for emergency services, cemeteries, and resolving fence disputes. Elected officers in most townships include three township trustees and a township clerk who are required by law to meet at least twice a year.

Many changes have occurred since the last revision of this manual in 2002. Compliance with the 2011 open meetings and records laws, the 2005 Cemetery laws, and other changes in reporting and record keeping are of particular note.

There were approximately 1,900 townships in Iowa according to the 1990 Census with an average population of a township at 394 residents. In the 2010 Census however, townships in Iowa are not counted as separate governments, but are classified as subordinate agencies of county governments. According to the 2010 census, there are still 1,661 townships, however the population data included those that reside within city boundaries.



# General Information

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## ELECTION AND TERM OF OFFICE

**Section 39.8.** The term of office of all officers, chosen at a general election for a full term, shall commence on the first day of January, following an election which is not a Sunday or a legal holiday... that of an officer chosen to fill a vacancy shall commence as soon as he or she has qualified therefor.

**Section 39.22.** Township officers. Appointment or election shall fill the offices of township trustee and township clerk as follows:

### 1. By appointment.

**a.** The county board of supervisors may pass a resolution in favor of filling the offices of trustee and clerk within a township by appointment by the board, and... submit the question to the registered voters of the township at the next general election. In a township which does not include a city, the voters of the entire township are eligible to vote on the question. In a township which includes a city, only those voters who reside outside the corporate limits of a city are eligible to vote on the question. The resolution shall apply to all townships which have not approved a proposition to fill township offices by appointment. If the proposition to fill township offices by appointment is approved by the majority of those voting on the question, the board shall fill the offices by appointment as the terms of office of the incumbent township officers expire.

**b.** The election of the trustees and clerk of a township may be restored after approval of the appointment process under this subsection by a resolution of the board of supervisors submitting the question to the registered voters who are eligible to vote for township officers of the township at the next general election... However, if a proposition to change the method of selecting township officers is adopted by the electorate, a resolution to change the method shall not be submitted again to the electorate for four years.

### 2. By election.

If the county board of supervisors does not have the power provided under subsection 1 to fill the offices of trustee and clerk within a township by appointment, then the offices of township trustee and township clerk shall be filled by election on a nonpartisan basis. Township trustees and the township clerk, in townships that do not include a city, shall be elected by the voters of the entire township. In townships that include a city, the officers shall be elected by the voters of the township who reside outside the corporate limits of the city, but a township officer may be a resident of the city.

**a. Township officers.** The election of township officers shall take place at the general election on ballots which shall not reflect a nominee's political affiliation. A person seeking election as township officer shall file an affidavit of candidacy with the county commissioner of elections pursuant to Section 45.3. A plurality is sufficient to elect the township officers.

**b. Township trustees.** Township trustees shall be elected biennially to succeed those whose terms of office expire on the first day of January following the election that is not a Sunday or legal holiday. The term of office of each elected township is four years...

**c. Township Clerk.** At the general election held in the year 1990 and every four years thereafter...one township clerk shall be elected who shall hold the office for the term of four years."

### Section 69.8. Vacancies-how filled . . .

#### 5. Elected township offices.

**a.** When a vacancy occurs in the office of township clerk or township trustee, the vacancy shall be filled by appointment by the trustees. All appointments to fill vacancies in township office shall be until a successor is elected at the next general election and qualifies by taking the oath of office. If the term of office in which the vacancy exists will expire within seventy days after the next general election, the person elected to the office for the succeeding term shall qualify by taking the oath of office within ten days after the election and shall serve for the remainder of the unexpired term, as well as for the next four year term.

**b.** However, if the offices of two trustees are vacant the county board of supervisors shall fill the vacancies by appointment. If the offices of three trustees are vacant the board may fill the vacancies by appointment, or the board may adopt a resolution stating that the board will exercise all powers and duties assigned by law to the trustees of the township in which vacancies exist until the vacancies are filled at the next general election. If a township office is not filled by the trustees within thirty days after the vacancy occurs, the board of supervisors may appoint a successor to fill the vacancy until the vacancy can be filled at the next general election.

### REQUIREMENTS FOR TOWNSHIPS REGARDING PUBLIC MEETINGS

Townships must comply with the transparency requirements of Iowa Code Chapter 21, the open meetings law, and Chapter 22, the public records law. These laws, in the language of the Legislature, "seek to assure . . . that the basis and rationale of governmental decisions, as well as those decisions themselves, are easily accessible to the people." (Section 21.1) The presumption is that meetings and records of government bodies should be open to the public, even if such openness "may cause inconvenience or embarrassment to public officials or others." (Section 22.8(3))

#### Section 21.2(2) Definitions.

"Meeting" means a gathering in person or by electronic means, formal or informal, of a majority of the members of a governmental body where there is deliberation or action upon any matter within the scope of the governmental body's policy-making duties. Meetings shall not include a gathering of members of a governmental body for purely ministerial or social purposes when there is no discussion of policy or no intent to avoid the purposes of this chapter.

A "meeting" for purposes of the Iowa open meetings law is defined as a gathering, either formally or informally, in person or electronically, of a majority of the members of a governmental body to deliberate or act upon any matter within the scope of the governmental body's policy-making duties. Gatherings for purely social or ministerial purposes are excluded, where there is no discussion of policy or intent to violate the purposes of the law. Examples of "ministerial" functions would include signing of letters or documents whose contents have been approved in a prior open meeting, or attendance at community events such as graduations.



**Section 21.2(2) Definitions.**

“Meeting” means a gathering in person or by electronic means, formal or informal, of a majority of the members of a governmental body where there is deliberation or action upon any matter within the scope of the governmental body’s policy-making duties. Meetings shall not include a gathering of members of a governmental body for purely ministerial or social purposes when there is no discussion of policy or no intent to avoid the purposes of this chapter.

Iowa Code Chapter 359, which governs townships and township officers, requires township trustees to meet at least twice a year, including once to hear public comments on the proposed annual budget. Notice shall be given at least twenty-four hours before the meeting, and shall include the time, date, place of the meeting and the proposed agenda. The notice should be given to the county auditor, who will post it in the courthouse.

**Section 359.17.**

**1.** The board of township trustees in each township shall consist of three registered voters of the township. However, in townships with a taxable valuation for property tax purposes of two hundred fifty million dollars or more, the board of township trustees shall consist of five registered voters of the township. The trustees shall act as fence viewers and shall perform other duties assigned them by law. The board of trustees shall meet not less than two times a year. At least one of the meetings shall be scheduled to meet the requirements of section on 359.49.

**2.** A board of township trustees shall give prior notice of a meeting to discuss, deliberate, or act upon a matter relating to the budget or a tax levy of the township or relating to the trustees’ duty to provide fire protection service, and if provided, emergency medical service, pursuant to section 359.42. The trustees shall give notice of such meeting at least twenty-four hours preceding the commencement of the meeting. The notice shall state the time, date and place of the meeting and the proposed agenda. The notice shall be provided to the county auditor who shall post the notice in an area of the courthouse where notices to the public are commonly posted.

The open meetings law allows a governmental body to close a meeting for specific, limited purposes, and only after proper procedures have been followed. In order to hold a closed session, either two-thirds of the members of a governmental body or all of the members present at the meeting must vote publicly to close the meeting, citing the exemption in Section 21.5(1) that clearly permits closing. Some of the legally allowed reasons for closing a meeting include discussion with the governmental body’s attorney when the body is involved in litigation or litigation is imminent; to evaluate the professional competency of an individual whose appointment, hiring, performance or discharge is being considered when necessary to avoid needless and irreparable injury to the person’s reputation and the person requests a closed meeting; and to discuss the purchase or sale of real estate where premature disclosure could be reasonably expected to increase or decrease the price. However, nothing in Chapter 21 requires a governmental body to hold a closed session, and the clear presumption of the law is that meetings of governmental bodies should be open to the public.

Section 21.5 requires the governmental body to make an audio recording of the closed session and keep detailed minutes. The open meetings law limits discussion in closed meetings to the reason for closing the meeting, and requires final action to be taken in public.

Chapter 21 also includes the minimum legal requirements for meeting minutes (Section 21.3); provisions for enforcing the law (Section 21.6); rules of conduct at meetings (Section 21.7), and provisions for electronic meetings, which may be held only when meeting in person is impossible or impractical (Section 21.8).

Trustees must keep township records for a specific period of time. The base requirement is five years with some exceptions. Resolutions, board proceedings, records and documents relating to public bonds must be kept for at least eleven years; resolutions, board proceedings, records and documents relating to real property must be kept permanently.

### **Section 359.20.**

- 1.** The township clerk shall keep a record of all the proceedings and orders of the trustees, and of all acts done by the township clerk, including the filing of certificates of official oaths having been taken before other officers, and perform such other acts as may be required by law.
- 2.** Township records and documents, or accurate reproductions, shall be kept by the township clerk for at least five years except that:
  - a.** Resolutions, board proceedings, records and documents, or accurate reproductions, relating to the issuance of public bonds or obligations shall be kept for at least eleven years following the final maturity of the bonds or obligations. Thereafter, such records, documents, and reproductions may be destroyed, preserving confidentiality as necessary.
  - b.** Resolutions, board proceedings, records, and documents, or accurate reproductions, relating to real property transactions shall be maintained permanently.

Chapter 22 defines “public records” broadly as all records, in any medium, belonging to a government body or government official. Public records are open to public inspection and copying unless they fall under one of the exemptions specifically spelled out in Section 22.7 Confidential Records, or some other area of the Code. There are currently sixty-five exceptions in the public records law, including allowances for medical records, trade secrets, peace officers’ investigative reports, and personal information in confidential personnel records of public bodies, though Attorney General’s opinions and court cases have further clarified the application of the exceptions. Government officials who deny access to public records must specify what section of the Code allows confidentiality.

Section 22.3 says that a person may request a copy of a public record in person, in writing, by telephone, or by electronic means. A government body may charge a fee for fulfilling the request, but the fee can’t exceed the actual cost of the examination and copying. Chapter 22 also includes the hours when people can request records (Section 22.4), provisions for enforcement of the law (Sections 22.5 and 22.10), as well as provisions for delays in compliance with the law under certain circumstances (Section 22.8).

## **REQUIREMENTS FOR TOWNSHIPS REGARDING FINANCIAL INFORMATION AND BUDGETING**

Financial statements must be prepared by trustees on or before September 30 of each year. The statements must show all receipts and disbursements of money levied by each category of levy, the current public debt of the township, and the June 30 balance of each separate reserve fund held by the township. This statement or a summary must be posted by the county auditor in the building of the auditor. The county treasurer must withhold payments to the township if this requirement is not met. A sample of the Iowa Department of Management form used for the report is provided in Appendix A, page 43.



**Section 359.23.** Each township clerk shall prepare, on or before September 30 of each year, a statement in writing, showing all receipts of money and disbursements in the clerk's office for each separate tax levy authorized by law for the preceding fiscal year, showing the current public debt of the township, and showing the balance as of June 30 of all separate reserve accounts held by the township, which shall be certified as correct by the trustees of the township. The statement shall be in a form prescribed by the county finance committee in consultation with the department of management. Each township clerk shall send a copy of this written statement to the county auditor no later than seven days after the statement is certified by the trustees. The county auditor shall post the statement or a summary of the statement in a prominent place in the building where the auditor's office is located. The county treasurer shall withhold disbursement of township taxes until the statement is filed with the county auditor. The county auditor shall notify the county treasurer if taxes are to be withheld.

The county auditor may waive the requirement that a township send a copy of the written financial statement to the county auditor.

Taxes levied by the township must be credited to **separate** (e.g., fire, cemetery, township hall) accounts by May 31 and November 30 of each year.

**Section 359.43.**

**1.** The township trustees may levy an annual tax not exceeding forty and one-half cents per thousand dollars of assessed value of the taxable property in the township, excluding property within a benefited fire district or within the corporate limits of a city, for the purpose of exercising the powers and duties specified in section 359.42. However, in a township having a fire protection service or emergency medical service agreement or both service agreements with a special charter city having a paid fire department, the township trustees may levy an annual tax not exceeding fifty-four cents per thousand dollars of the assessed value of the taxable property for the services authorized or required under section 359.42 and in a township which is located within a county having a population of three hundred thousand or more, the township trustees may levy an annual tax not exceeding sixty-seven and one-half cents per thousand dollars of assessed value of taxable property for the services authorized or required under section 359.42.

**2.** If the levy authorized under subsection 1 is insufficient to provide the services authorized or required under section 359.42, the township trustees may levy an additional annual tax not exceeding twenty and one-fourth cents per thousand dollars of assessed value of the taxable property in the township, excluding any property within the corporate limits of a city, to provide the services.

**3.** The township trustees may divide the township into tax districts for the purpose of providing the services authorized or required under section 359.42 and may levy a different tax rate in each district, but the tax levied in a tax district for the authorized or required services shall not exceed the tax levy limitations for that township as provided in this section.

**4.** Of the levies authorized under subsections 1 and 2, the township trustees may credit to a reserve account annually an amount not to exceed thirty cents per thousand dollars of the assessed value of the taxable property in the township for the purchase or replacement of supplies and equipment required to carry out the services specified under section 359.42. Notwithstanding section 12C.7, interest earned on moneys credited to the reserve account shall be credited to the reserve account.

5. Township taxes collected and disbursed by the county shall be apportioned by the clerk and paid into the separate accounts of the tax districts no later than May 31 and November 30 of each year.

**Section 359.49** requires trustees to adopt a budget for the coming year in an approved form and meet several additional requirements regarding the township budget. These include:

1. A budget must be prepared for at least the following fiscal year. A proposed budget must show estimates of the following:
  - a. Expenditures from each fund.
  - b. Income from sources other than property taxation.
  - c. Amount to be raised by property taxation, and the property tax rate expressed in dollars per one thousand dollars assessed valuation.
2. By January 15 of each year, each township fire department in the township shall provide to the board of trustees a proposed budget showing all revenues and all expenses for emergency services for the next fiscal year. By January 15 of each year, each township fire department, and each municipal fire department providing emergency services to a township, shall submit to the board of trustees a report detailing emergency services calls for the prior calendar year for the fire district and a copy of the fire report filed by the fire department with the state fire marshal's office. For purposes of this subsection, "municipal" means relating to a city, county, township, benefited fire district, or chapter 28E agency authorized by law to provide emergency services.
3. Not less than ten days before the date set for the regular meeting of the board at which objections and arguments on the budget will be heard, the clerk shall make available a sufficient number of copies of the detailed budget to meet the requests of taxpayers and organizations.
4. The board of trustees shall transmit a copy of the proposed budget and a notice of the meeting set as required by subsection 5 to the county auditor for posting. The county auditor shall post the notice and the proposed budget in an area of the courthouse where notices to the public are commonly posted.
5. The board of trustees shall set a time and place for a regular meeting before final certification of the budget, which meeting shall provide time for comments and objections to be heard on the proposed budget. The meeting shall be held no less than ten days and no more than twenty days after the proposed budget is posted by the county auditor. The county auditor shall certify to the clerk the date of posting.
6. At the meeting, any resident or taxpayer of the township may present to the board of trustees objections to any part of the budget for the following fiscal year or arguments in favor of any part of the budget.
7. After the meeting on the proposed budget, the board of trustees shall adopt by resolution a budget for at least the next fiscal year, and the clerk shall certify the necessary tax levy for the next fiscal year to the county auditor and the county board of supervisors by March 15. The tax levy certified may be less than but shall not be more than the amount estimated in the proposed budget submitted at the meeting. Two copies each of the detailed budget as adopted and of the certified tax levy must be transmitted to the county auditor by March 15.



**8. a.** A township that has entered into an agreement with a municipality to receive fire protection service or emergency medical service from the municipality may request that a portion of its taxes be paid directly to the municipality providing the fire protection service or emergency medical service. Each year, the township must note its request on the budget and must attach a copy of the emergency services agreement to each copy of the budget transmitted to the county auditor. The auditor shall direct the county treasurer as to what portion of the township taxes to disburse to the municipality providing the fire protection service or emergency medical service.

**b.** For purposes of this subsection, "municipality" means a city, county, township, benefited fire district, or agency formed under chapter 28E and authorized by law to provide emergency services.

**9.** Taxes from a township levy shall be collected but not disbursed by the county to a township until copies of the township budget are transmitted to the county auditor as required in subsection 7. If a township fails to certify property taxes by March 15, the amount of taxes collected by the county for the township shall be the amount collected for the township in the previous fiscal year to the extent that it does not exceed the applicable levy rate limits in this chapter. However, that amount may not exceed the amount the township could collect based on property assessments for the fiscal year for which the township failed to certify property taxes.

**10.** The township budget shall be prepared on forms, and pursuant to instructions, prescribed by the county finance committee in consultation with the department of management.

A sample calendar and the Iowa Department of Management form in use for fiscal year 2014-2015 is provided in Appendix B, page 49.

Effective with legislation passed in 2002 township trustees are allowed to ask the county auditor to direct the county treasurer to pay funds levied for fire protection or emergency medical services directly to the fire protection provider or emergency medical service provider.

A method to amend a township budget is prescribed for townships wishing or needing to revise their budgets due to unforeseen or emergency situations.

### **Section 359.50.**

**1.** A township budget as finally adopted for the following fiscal year becomes effective July 1.

A township budget for the current fiscal year may be amended for any of the following purposes:

**a.** To permit the expenditure of unexpended, unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget.

**b.** To permit the expenditure of amounts anticipated to be available from sources other than property taxation, and which had not been anticipated in the budget.

**2.** A budget amendment must be prepared and adopted by May 31 of the current fiscal year.

A township must keep separate accounts corresponding to the budget and to the various functions performed such as cemetery operations, fire protection and EMS, township hall upkeep, etc. These funds must accurately detail all public funds collected and disbursed as well as detail the disposition of all township property.



**Section 359.51.** A township shall keep separate accounts corresponding to the items in the township's adopted or amended budget. A township shall keep accounts which provide an accurate and detailed statement of all public funds collected, received, or expended for any township purpose, by any township officer, employee, or other person, and which show the receipt, use, and disposition of all township property.

## BONDING

**Section 64.1A.** Bond not required. Bonds shall not be required of township trustees.

**Section 64.12.** Township clerk - expense of bond. All bonds required of the township clerk shall be furnished and paid for by the township.

## TOWNSHIP BOUNDARIES

**Section 359.2. Division authorized.** The board of supervisors shall divide the county into townships, as convenience may require, defining the boundaries thereof, and may, from time to time, make such alternations in the number and boundaries of the townships as it may deem proper.

**Section 359.3 Boundaries conterminous with city.**

Where the boundaries of any city have been changed, the board of supervisors of the county in which the same is situated shall have power to change the boundary lines of townships so as to make them conform to the boundaries of the city, and to make such other changes in township lines, and the number of townships, as it may deem necessary; but no action shall be taken affecting the boundaries or existing conditions of school districts.

## DISSOLVING A TOWNSHIP

**Section 359.24. Clerk and trustees abolished.**

Where a city constitutes one or more civil townships the boundary lines of which coincide throughout with the boundary lines of the city, the offices of township clerk and trustee are abolished.

## REAL ESTATE AND PERSONAL PROPERTY

Should the township dispose of any property (not withstanding cemetery lots), a method for the disposal is specified which includes publication of a notice, a public hearing and sale (or gift to a public agency).

**Section 359.52. Disposal of property.**

**1.** A township shall not dispose of an interest in personal property, or an interest in real property, by sale, lease, or gift, except in accordance with the following procedure:

- a.** The board of trustees shall set forth its proposal in a resolution and shall publish notice of the resolution and of a date, time, and place of a public hearing on the proposal. The notice shall be published in a newspaper published at least once weekly and having a general circulation in the township or in the largest city in the township. The notice shall be published no less than ten days and no more than twenty days before the hearing.
- b.** After the public hearing, the trustees may make a final determination on the proposal by resolution.



c. A township shall not dispose of real property by gift except to a governmental body for a public purpose.

2. This section does not apply to the sale by a township of subdivisions or lots within a cemetery.

**Section 360.9. Reversion of real estate - payment.**

1. a. Any real estate, including improvements thereon, situated wholly outside a city, owned by a township and heretofore used for township purposes and which is no longer necessary for township purposes, shall revert to the present owner of the tract from which the same was taken, provided that said owner of the tract last aforesaid shall, within the time herein prescribed, pay the value thereof to the township clerk. In the event the township trustees and said owner of the tract from which such real property was taken do not agree as to the value of such property and improvements thereon, the township clerk shall, on written application of either party, appoint three disinterested residents of the township to appraise such property and improvements thereon.

b. The township clerk shall give notice to said trustees and said owner of the time and place of making such appraisement, which notice shall be served in the same manner and for the same time as for the commencement of action in the district court. Such appraisers shall inspect the real estate and improvements and, at the time and place designated in the notice, appraise the same in writing, which appraisement, after being duly verified, shall be filed with the township clerk.

c. If the present owner of the tract from which said site was taken fails to pay the amount of such appraisement to such township within twenty days after the filing of same with the township clerk, the township trustees may sell said site, including any improvements thereon, to any person at the appraised value, or may sell the same at public auction for the best bid.

2. Any real estate, including improvements thereon, situated within a city, owned by a township and heretofore used for township purposes and which is no longer necessary for township purposes, may be sold by the township trustees at public auction for the best bid.

3. The township trustees in the case of joint ownership, in conjunction with any city authorities, shall not sell such real estate including improvements thereon unless the city authorities concur in such sale. The proceeds of such sale of jointly owned real estate including improvements located thereon shall be prorated between the township and the city on the basis of their respective contribution to the acquisition and maintenance of such property.

4. a. Sales at public auction contemplated herein shall be made only after the township trustees advertise for bids for such property. Such advertisement shall definitely describe said property and be published by at least one insertion each week for two consecutive weeks in some newspaper having general circulation in the township.

b. The township trustee shall not, prior to two weeks after the said second publication, nor later than six months after said second publication, accept any bid. The township trustees may accept only the best bid received prior to acceptance. The township trustees may decline to sell if all the bids received are deemed inadequate.

**5.** Subject to the right of reversion to the present owner as provided in this section, the township trustees may sell, lease, exchange, give, or grant and accept any interest in real property to, with, or from any county, municipal corporation, or school district if the real property is within the jurisdiction of both the grantor and grantee and the advertising and public auction requirements of this section shall not apply to any such transaction between the aforesaid local units of government.

## LEGAL COUNSEL FOR TOWNSHIP TRUSTEES

**Section 359.18.** County attorney as counsel. In counties having a population of less than 25,000, where the trustees institute, or are made parties to, litigation in connection with the performance of their duties, as provided in this chapter, the county attorney as part of his or her official duties, shall appear on behalf of the township trustees, except in cases in which the interests of the county and those of the trustees are adverse.

**Section 359.19.** Employment of counsel. When litigation shall arise in any case not covered by section 359.18, involving the right or duty of township trustees with reference to any matter within their jurisdiction, and the trustees become or are made parties to such litigation, they shall have the authority to employ attorneys in behalf of said township, and to levy the necessary tax to pay for their services, and to defray the expenses of such litigation.

## COMPENSATION OF TOWNSHIP TRUSTEES AND CLERKS

### Section 359.46.

**1.** A township trustee while engaged in official business shall be compensated at an hourly rate established by the county board of supervisors. However, the county board of supervisors may establish a minimum daily pay rate for the time spent by a township trustee attending a scheduled meeting of township trustees. The compensation shall be paid by the county except:

- a.** When the trustee is assessing damages done by trespassing animals, payment of the compensation shall be made in the same manner as other costs in such cases.
- b.** When the trustee is acting as a fence viewer or in a case where provision is made for payment from a source other than the general fund of the county.

**2.** In cases where their fees or compensation are not paid by the county, the trustees shall be paid by the party requiring their services. The trustees shall attach to the report of their proceedings a statement specifying their services, directing who shall pay the fees or compensation, and specifying the amount to be paid by each party. A party who makes advance payment for the services of the trustees may take legal action to recover the amount of the payment from the party who is directed to pay by the trustees unless the party entitled to recovery under this subsection is paid within ten days after a demand for reimbursement is made.

### Section 359.47. Compensation of the township clerk.

A township clerk, while engaged in official business, shall be compensated at the same rate as the pay rate of a township trustee of the same township.





# Fire Protection and Emergency Services

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## REQUIREMENT TO PROVIDE FIRE PROTECTION

All Iowa cities and townships must provide fire protection (except within the boundaries of a benefited fire district).

Section 364.16 requires cities to provide fire protection within their corporate boundaries:



**Section 364.16.** Each city shall provide for the protection of life and property against fire and may establish, house, equip, staff, uniform, and maintain a fire department. A city may establish fire limits and may, consistent with code standards promulgated by nationally recognized fire prevention agencies, regulate the storage, handling, use, and transportation of all flammables, combustibles, and explosives within the corporate limits and inspect for and abate fire hazards. A city may provide conditions upon which the fire department will answer calls outside the corporate limits or the territorial jurisdiction and boundary limits of this state. A city has the same governmental immunity outside its corporate limits when providing fire protection as when operating within the corporate limits. Fire fighters operating equipment on calls outside the corporate limits are entitled to the benefits of chapter 410 or 411 when otherwise qualified.

Section 359.42 requires townships to provide fire protection and may provide emergency medical service:



**Section 359.42.** The trustees of each township shall provide fire protection service for the township, exclusive of any part of the township within a benefited fire district and may provide emergency medical service. The trustees may purchase, own, rent, or maintain fire protection service or emergency medical service apparatus or equipment or both kinds of apparatus or equipment and provide housing for the equipment. The trustees of a township which is located within a county having a population of three hundred thousand or more may also establish and maintain an emergency warning system within the township. The trustees may contract with a public or private agency under chapter 28E for the purpose of providing any service or system required or authorized under this section.

The city council, within the city's boundaries, has the authority and responsibility to provide fire protection. The city is not required to provide fire protection outside its boundaries other than to the extent it contracts to provide service. Townships have the authority and responsibility to provide fire protection within the boundary of the township except in the case in which the county has assumed responsibility for protection and within city boundaries and the boundaries of benefited fire districts (if any exist within the township).

Townships must provide fire protection but are not required to provide any other form of emergency services. They are allowed to provide emergency medical services and often provide other types of emergency service such as rescue, hazardous materials spill response, storm watch and other such services.

## HOW TO MEET THE FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES REQUIREMENT IN IOWA

The following methods may be used to provide services:

**1. City ordinance:** a city adopts an ordinance establishing a fire, EMS or emergency services department.



- 2. 28E Agency:** two or more cities and/or townships form another government agency under the provisions of Section 28E of the Iowa Code and provide emergency services.
- 3. Corporation:** a legal corporation (either non-profit or for profit) may provide fire, EMS or combined protection through a contract with a government agency.
- 4. Benefited fire district outside a city:** a taxing district established for fire protection by Section 357B prior to 1975 (no new benefited fire districts may be formed).
- 5. Benefited EMS district in a county:** a taxing district established by a county board of supervisors for providing EMS in a county (and outside of city limits) by Section 357F.
- 6. Benefited EMS district inside a city:** a taxing district established by a city council for providing EMS within a city by Section 357G.
- 7. County resolution:** a county board of supervisors assumes responsibility for fire protection in a specific township and contracts with a city, township, 28E agency, corporation or benefited fire district.
- 8. Contract:** a city, township or county contracts (following the provisions of Section 28E of Iowa Code) with a city, township, 28E agency, corporation or benefited district.

The most common method used by townships in Iowa is to contract with a city-formed fire department. However, some townships have a contract with other forms of departments.

It is important that trustees review the legal foundation for the department that provides fire protection to ensure the department is legally formed. This became increasingly important after July 2000, when the requirement to contract in writing for fire protection (and emergency medical services) took effect.

When reviewing the legal foundation for the department serving a township, the trustees should evaluate the establishing documents for the following provisions:

- Purpose(s) of the department
- Appointment of the chief and duties
- Appointment of fire fighters and other emergency responders and their duties
- Workers' compensation
- Liability insurance
- Response to fires and emergencies outside of district limits
- Formation of a fire fighters' association

## **EMERGENCY MEDICAL SERVICES**

In addition to fire protection, townships may provide emergency medical services (see Section 359.42). However, this is not a requirement. If the townships choose to provide EMS, they may use a portion of the .6034 cents authorized for fire and/or EMS by Sections 359.43 (paragraphs 1 and 2). The trustees have the authority to levy up to that limit and determine how the levy will be divided between fire and/or EMS. Note that County Supervisors also have authority to provide EMS by establishing a benefited EMS district in one or more townships. In these cases, the Supervisors have the taxing authority.

# Contracting for Fire and Emergency Services

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Townships may contract for fire and emergency services as a method to fulfill the requirement to provide fire protection. Section 28E.32 requires written contracts for fire and emergency medical services:

## **Section 28E.32.**

- 1.** A municipality that agrees to provide fire protection service or emergency medical service for another municipality shall do so in writing.
- 2.** The written agreement shall state the purposes of the agreement and the service to be provided. The agreement shall state the duration of the agreement and provide for renewal or cancellation of the agreement.
- 3.** An advisory board created by agreement may prepare a proposed annual budget for services provided pursuant to the agreement until the agreement is canceled or expires. For the proposed budget, the board may allocate among the parties to the agreement responsibility to provide revenue for the amount of the budget. The proposed budget shall be submitted to the municipality providing the services. However, the municipality providing the services shall have full and final authority over the proposed budget and may alter the proposed budget without approval of the board before it is included in the budget of such municipality.
- 4.** For purposes of this section, "municipality" means a city, county, township, benefited fire district or agency formed under this chapter and authorized by law to provide emergency services.

## **HOW TO CONTRACT FOR FIRE PROTECTION AND EMERGENCY SERVICES**

The minimum requirements for any 28E contract are found in Section 28E.4, .5 and .8 of the Iowa Code. The contract must include:

- Duration
- Purposes
- Financing
- Termination
- Other necessary matters

In addition, the contract must be adopted by the trustees (and the city or other agency being contracted with) and it must be filed with the secretary of state. It is recommended that it also be filed with the county recorder.

The model contract in Appendix C, page 53, may be used to contract for fire and emergency services. It may be modified as needed to reflect various types of departments and relationships.







# Emergency Services Mutual Aid Requirements

Section 28E.31 requires fire departments that agree to provide mutual aid to do so in writing. While only those townships governing a fire department are required to meet this section, it is important for township trustees to review mutual aid agreements of the department(s) providing protection in the township. This is important since the majority of fires in rural areas require mutual aid in the form of water tankers and other resources.

Section 28E.31 requires that mutual aid agreements by any "municipality's fire department" for "emergency services" must be written. A written agreement clarifies responsibilities and authority. This section requires "municipalities" to have written mutual aid agreements. It appears by the wording that this is meant to include fire, EMS and any other type of emergency service response.

Note for the purposes of this section of the code, "municipalities" are defined as a "city, township, benefited fire district, or agency" (meaning a 28E agency).

Mutual aid agreements are generally written or designed on a county-by-county basis. They may also be written on a department-by-department basis. In the case of county border cities, the city often enters into two or more county agreements. As districts enlarge and as tiered response becomes more prevalent, care should be given in developing written mutual aid agreements that are broad enough to encompass the maximum possible response.

Section 28E.31 requires fire departments that agree to provide mutual aid to do so in writing. While only those townships governing a fire department are required to meet this section, it is important for township trustees to review mutual aid agreements of the department(s) providing protection in the township. This is important since the majority of fires in rural areas require mutual aid in the form of water tankers and other resources.

## **Section 28E.31.** requires:

- 1.** A municipality's fire department that agrees to provide for mutual aid regarding emergency services shall do so in writing. The contracts that are agreed upon may provide for compensation from the parties and other terms that are agreeable to the parties and may be for an indefinite period as long as they include a sixty-day cancellation notice by any party. The contracts agreed upon shall not be entered into for the purpose of reducing the number of employees of any party.
- 2.** A municipal fire department may provide assistance to any other such department or district in the state at the time of a significant emergency such as a fire, earthquake, flood, tornado, hazardous material incident, or other such disaster. The chief or highest ranking fire officer of an assisting department or district may render aid to a requesting department or district as long as the chief or officer is acting in accordance with the policies and procedures set forth by the governing board of the assisting department or district.
- 3.** The chief or highest ranking officer of the municipal fire department of the district within which the incident occurs shall maintain control of the incident in accordance with the provisions of chapter 102. The chief or highest ranking officer of the department or district giving mutual aid shall be in charge of the assisting departmental or district personnel.
- 4.** For purposes of this section, "municipality" means a city, county, township, benefited fire district, or agency formed under this chapter and authorized by law to provide emergency services.

## **HOW TO PROVIDE MUTUAL AID**

The model mutual aid agreement in Appendix D, page 59, can be used as a guide to reviewing mutual aid agreements. Such agreements must meet the same minimum requirements as contracts and must be approved by the governing bodies and filed with the secretary of state. It is recommended that it also be filed with the county recorder.





# Funding Provisions and Limitations

Funding for fire and EMS services are provided in nearly their entirety by cities and townships in Iowa. A city may levy a maximum of \$8.10 per thousand dollars of assessed value for all services it provides. Townships may levy a maximum of \$0.6075 per thousand dollars of assessed value. There are some exceptions and higher levies allowed in counties with greater than 300,000 population and when protection is provided by paid fire departments from "charter cities" with paid fire departments (note: at this writing, there are only two charter cities that meet these requirements, Muscatine and Davenport).

Section 359.43 establishes the requirements for township tax levies:

## **Section 359.43.**

**1.** The township trustees may levy an annual tax not exceeding forty and one-half cents per thousand dollars of assessed value of the taxable property in the township, excluding property within a benefited fire district or within the corporate limits of a city, for the purpose of exercising the powers and duties specified in section 359.42. However, in a township having a fire protection service or emergency medical service agreement or both service agreements with a special charter city having a paid fire department, the township trustees may levy an annual tax not exceeding fifty-four cents per thousand dollars of the assessed value of the taxable property for the services authorized or required under section 359.42 and in a township which is located within a county having a population of three hundred thousand or more, the township trustees may levy an annual tax not exceeding sixty-seven and one-half cents per thousand dollars of assessed value of taxable property for the services authorized or required under section 359.42.

**2.** If the levy authorized under subsection 1 is insufficient to provide the services authorized or required under section 359.42, the township trustees may levy an additional annual tax not exceeding twenty and one-fourth cents per thousand dollars of assessed value of the taxable property in the township, excluding any property within the corporate limits of a city, to provide the services.

Note in the above paragraphs that the effective maximum is \$0.6075 per thousand dollars of assessed value (\$0.4050 + \$0.2025) and this may be used for either fire or EMS service or both fire and EMS in any proportion determined by the trustees. The trustees have the authority to tax at this rate and may divide the levy proceeds in a manner determined necessary to meet their fire protection and EMS service needs.

The township trustees also have the authority to divide their township among more than one service provider and may tax at different rates within each division. This provision is in section 359.43, paragraph 3:

**3.** The township trustees may divide the township into tax districts for the purpose of providing the services authorized or required under section 359.42 and may levy a different tax rate in each district, but the tax levied in a tax district for the authorized or required services shall not exceed the tax levy limitations for that township as provided in this section.

Township trustees may establish reserve accounts to save for future purchases (such as fire trucks). Section 359.43, paragraph 4 authorizes such reserve accounts:





**4.** Of the levies authorized under subsections 1 and 2, the township trustees may credit to a reserve account annually an amount not to exceed thirty cents per thousand dollars of the assessed value of the taxable property in the township for the purchase or replacement of supplies and equipment required to carry out the services specified under section 359.42. Notwithstanding section 1 2C.7, interest earned on moneys credited to the reserve account shall be credited to the reserve account.

See Appendix E, page 61, for a model resolution to establish a reserve account.

The code specifies collection and payments for township levies in Section 359.43, paragraph 5:



**5.** Township taxes collected and disbursed by the county shall be apportioned by the clerk and paid into the separate accounts of the tax districts no later than May 31 and November 30 of each year.

### **HOW TO DETERMINE THE FAIR SHARE OF EMERGENCY SERVICES COSTS**

When fire and emergency services are provided to more than one city and township, discussion between the agencies often arise regarding how much each government body should pay for the services. There is no method required or suggested in Iowa Code and there is no perfect method for determining a fair share. However, there is a method that recognizes the three measurable factors that affect the cost of providing services. These three factors are the value of property protected, the number of calls and the number of people protected.

The cost share formula in Appendix F, page 68, may be used to determine equitable cost share when more than one city and/or township receives service from a single department. This formula may be inserted in contracts as a method to meet the Code requirement for describing the method of financing the provided services.

# Separating Official Fire and Emergency Medical Services Department Duties from Civic and Social Activities

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## WHY SEPARATE DUTIES?

In addition to being a legally constituted agency of a city or township, the fire and emergency services department also serves important civic and social roles. It serves as a focal point for many community activities and the members of the fire department are often leaders of the community. In fostering this aspect of the fire and emergency service, it is critical to separate it legally, functionally and financially from the city or township operated fire and emergency services department and its official functions. Recent accounting standards, however, may dictate that a financial dependence on the association could necessitate inclusion in the city's financial reports.

## HOW TO SEPARATE DUTIES

A fire fighters' association can be developed as a separate, legally incorporated organization under Section 504 of the Iowa Code. To be a legally incorporated, public benefit non-profit organization, Articles of Incorporation and by-laws for the association be must be filed (with the current filing fee — \$20.00 at this writing) with the: Secretary of State through an online filing system at:

**<https://sos.iowa.gov/>**

Further, it is recommended that the non-profit corporation obtain tax exempt status from the United States Internal Revenue Service under Section 504(c)(3). This generally requires a CPA or attorney.





# Assumption of Township Fire Protection Responsibility by the County Board of Supervisors

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Section 331.385 of the code provides for a county board of supervisors to assume fire protection and emergency services in a specific township. In some cases, the township system may have decreased to a level that it is no longer a viable entity capable of providing an essential service. This can occur due to population shifts, decreased valuations and other social conditions. In such a case, this section allows the supervisors to:

1. Assume fire protection and emergency medical services in a township (and provides a method to accomplish this).
2. Establish a county "emergency services fund" for those services.
3. Levy taxes for emergency services (with taxing authority at the same maximum as townships are currently allowed to levy).

Section 331.385 describes the powers relating to emergency services of a county board of supervisors:

## **Section 331.385.**

- 1.** A county may, by resolution, assume the exercise of the powers and duties of township trustees relating to fire protection service and emergency medical service for any township located in the unincorporated area of the county.
- 2.** The board of supervisors shall publish notice of the proposed resolution, and of a public hearing to be held on the proposed resolution, in a newspaper of general circulation in the county at least ten days but no more than twenty days before the date of the public hearing. If, after notice and hearing, the resolution is adopted, the board of supervisors shall assume the exercise of the powers and duties of township trustees relating to fire protection service and emergency medical service as set forth in sections 359.42 through 359.45.
- 3.** All of the real and personal township property used to provide fire protection service or emergency medical service shall be transferred to the county. The county shall assume all of the outstanding obligations of the township relating to fire protection service or emergency medical service. If the township provides fire protection outside of the county's boundaries, the county shall continue to provide fire protection to this area for at least ninety days after adoption of the resolution.
- 4.** Fire protection service and emergency medical service shall be paid from the emergency services fund of the county authorized in section 331.424C.



**5. a.** Notwithstanding subsection 1, if as of July 1, 2006, a township has in force an agreement entered into pursuant to chapter 28E for a city or another township to provide fire protection service or fire protection service and emergency medical service for the township, or if a township is otherwise contracting with a city or another township for provision to the township of fire protection service or fire protection service and emergency medical service, the county board of supervisors shall, for the fiscal year beginning July 1, 2007, and subsequent fiscal years, negotiate for and enter into an agreement pursuant to chapter 28E providing for continued fire protection service, or fire protection service and emergency medical service, to the township, and shall certify taxes for levy in the township, pursuant to section 331.424C, in amounts sufficient to meet the financial obligations pertaining to the agreement.

**b.** This subsection applies to a county with a population in excess of three hundred thousand. This subsection does not prohibit a county with a population in excess of three hundred thousand from also assuming the powers and duties of township trustees in accordance with the provisions of subsections 1 through 4, for those townships in the county that are not subject to paragraph "a."

Section 331.424C authorizes the county to establish an emergency services fund and establishes the limit of taxing authority.

**331.424C. Emergency services fund.**

A county that is providing fire protection service or emergency medical service to a township pursuant to section 331.385 shall establish an emergency services fund and may certify taxes not to exceed the amounts authorized in section 359.43. The county has the authority to use a portion of the taxes levied and deposited in the fund for the purpose of accumulating moneys to carry out the purposes of section 359.43, subsection 4 (not to exceed thirty cents per thousand dollars of assessed value of the taxable property in the township plus all accrued interest.)



# Fence Laws

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## DIVISION OF FENCE RESPONSIBILITY

1. Iowa fence law acknowledges that each adjacent land owner can compel the other to build and maintain part of the line fence or contribute toward its construction and maintenance. Iowa law does not, however, specify the amount of fence each owner is to build or maintain or the particular part of the fence for which each is to have responsibility. It is generally assumed that each is to be responsible for one-half although nothing would seem to preclude one from maintaining the entire fence. In some instances, because of a difficulty in maintaining a water gap, for example, the most equitable solution might be for each to maintain unequal lengths of fence to compensate for the extra cost of keeping up the shorter segment that spans the watercourse.

2. "Right hand" rule: Informally, the owners agree to accept their respective responsibility for erection or maintenance of a partition fence. Each landowner faces one another at the mid-point of the fence and agree to maintain their share of the fence to their respective right hand sides.

3. Written fence agreement: The adjacent landowners may, if arrangement can be agreed upon, enter into a written fence agreement that describes the property involved and the fence responsibility assigned to each tract. Such agreements may be recorded in the office of the county recorder where the property is located. Once recorded, the agreement binds both present and successive owners of the property involved.

4. All fence disputes may be resolved by the township trustees acting as fence viewers.

## LOCATING PARTITION FENCES

1. Township trustees do not have the power to determine the location of a partition fence. The location of a partition fence is a function of the district court in the county under Chapter 650 of the Code of Iowa. The following guidelines are presented only for information and should not be used to determine the location of partition fences.

2. A partition fence is to be located on the property line. If not, the erroneous boundary may become the true boundary after 10 years of acquiescence. That is why boundaries believed to be in error should be surveyed and, if not correctly located, an objection filed before 10 years have elapsed. A partition fence may be built on the property line so that the fence is partly on one tract and partly on the other.

3. Two options exist to the general rule that a partition fence is to be built on the property line: (1) if the adjoining landowners have a written agreement. (2) Adjacent owners can request an order from the fence viewers (township trustees) allocating responsibility between the parties.

4. Partition fences and livestock owners. Iowa law requires a farmer to fence and control his/her own livestock. However, the law does recognize that if an animal escapes because of negligent fence maintenance by adjacent landowners, the neighboring landowner cannot recover damages to his/her property that was caused by the trespassing animal.



**359A.1A. Partition fences.**

The respective owners of adjoining tracts of land shall upon written request of either owner be compelled to erect and maintain partition fences, or contribute thereto, and keep the same in good repair throughout the year.

**359A.18. Lawful fence.** A lawful fence shall consist of:

- 1.** Three rails of good substantial material fastened in or to good substantial posts not more than ten feet apart.
- 2.** Three boards not less than six inches wide and three-quarters of an inch thick, fastened in or to good substantial posts not more than eight feet apart.
- 3.** Three wires, barbed with not less than thirty-six iron barbs of two points each, or twenty-six iron barbs of four points each, on each rod of wire, or of four wires, two thus barbed and two smooth, the wires to be firmly fastened to posts not more than two rods apart, with not less than two stays between posts, or with posts not more than one rod apart without such stays, the top wire to be not more than fifty-four nor less than forty-eight inches in height.
- 4.** Wire either wholly or in part, substantially built and kept in good repair, the lowest or bottom rail, wire, or board not more than twenty nor less than sixteen inches from the ground, the top rail, wire, or board to be between forty-eight and fifty-four inches in height and the middle rail, wire, or board not less than twelve nor more than eighteen inches above the bottom rail, wire, or board.
- 5.** A fence consisting of four parallel, coated steel, smooth high-tensile wire which meets requirements adopted by the American Society for Testing and Materials (ASTM) International, including but not limited to requirements relating to the grade, tensile strength, elongation, dimensions, and tolerances of the wire. The wire must be firmly fastened to plastic, metal, or wooden posts securely planted in the earth. The posts shall not be more than two rods apart. The top wire shall be at least forty inches in height.
- 6.** Any other kind of fence which the fence viewers consider to be equivalent to a lawful fence or which meets standards established by the department of agriculture and land stewardship by rule as equivalent to a lawful fence.

**359A.19. Duty to maintain tight fences.** All partition fences may be made tight by the party desiring it, and when that party's portion is so completed, and securely fastened to good substantial posts, set firmly in the ground, not more than twenty feet apart, the adjoining property owner shall construct the adjoining owner's portion of the adjoining fence, in a lawful tight manner, same to be securely fastened to good substantial posts, set firmly in the ground, not more than twenty feet apart.

**359A.20. Tight fence.** All tight partition fences shall consist of:

- 1.** Not less than twenty-six inches of substantial woven wire on the bottom, with three strands of barbed wire with not less than thirty-six barbs of at least two points to the rod, on top, the top wire to be not less than forty-eight inches, nor more than fifty-four inches high.
- 2.** Good substantial woven wire not less than forty-eight inches nor more than fifty-four inches high with one barbed wire of not less than thirty-six barbs of two points to the rod, above said woven wire.

**3.** Any other kind of fence which the fence viewers consider to be equivalent to a tight partition fence or which meets standards established by the department of agriculture and land stewardship by rule as equivalent to a tight partition fence.

**359A.21 Duty to keep fence tight.** In case adjoining owners or occupants of land shall use the same for pasturing sheep or swine, each shall keep that one's share of the partition fence in such condition as shall restrain such sweep or swine.

## FENCE VIEWING

**Section 359A.3. Powers of fence viewers.** The fence viewers shall have power to determine any controversy arising under this chapter, upon giving five days' notice in writing to the opposite party or parties, prescribing the time and place of meeting to hear and determine the matter named in said notice. Upon request of any landowner, the fence viewers shall give such notice to all adjoining landowners liable for the erection, maintenance, rebuilding, trimming, or cutting back, or repairing of a partition fence, or to pay for an existing hedge or fence.

**Section 359A.4. Decision - deposit.** At said time and place the fence viewers shall meet and determine by written order the obligations, rights, and duties of the respective parties in such matter, and assign to each owner the part which he or she shall erect, maintain, rebuild, trim or cut back, or pay for, and fix the value thereof, and prescribe the time within which the same shall be completed or paid for, and in case of repair, may specify the kind of repairs to be made. If the fence is not erected, rebuilt, or repaired within the time prescribed in the order, the fence viewers shall require the complaining landowner to deposit with the fence viewers a sum of money sufficient to pay for the erecting, rebuilding, trimming, cutting back, or repairing such fence together with the fees of the fence viewers and costs. Such complaining landowner shall be reimbursed as soon as the costs and fees assessed against the party in default are collected as provided in Section 359A.6.

**Section 359A.6. Default - costs and fees collected.** If the erecting, rebuilding, or repairing of a fence is not completed within thirty days from and after the time fixed in the order, the board of township trustees acting as fence viewers shall cause the fence to be erected, rebuilt, and repaired, and the value thereof may be fixed by the fence viewers, and unless the sum is so fixed, together with all fees of the fence viewers caused by such default, is paid to the county treasurer, within ten days after the same is so ascertained; or when ordered to pay for an existing fence, and the value thereof is fixed by the fence viewers, and said sum, together with the fees of the fence viewers, remains unpaid by the party in default for ten days, the fence viewers shall certify to the county treasurer the full amount due from the party or parties in default, including all fees and costs assessed by the fence viewers, together with a description of the real estate owned by the party or parties in default along or upon which the said fence exists, and the county treasurer shall enter the same upon the county system, and the amount shall be collected in the same manner as ordinary taxes. Upon certification to the county treasurer, the amount assessed shall be a lien on the parcel until paid.

**Section 359A.7. Service of notice on nonresidents.** The notice by the fence viewers provided for in this chapter may be served upon an owner nonresident of the county where the land is situated, by publication thereof, once each week, for two consecutive weeks in a newspaper printed in the county in which the land is situated, proof of which shall be made as in case of an original notice and filed with the fence viewers, and a copy delivered to the occupant of said land, or to any agent of the owner in charge of the same.



**Section 359A.10. Entry and record of orders.** Such orders, decisions, notices, and returns shall be entered of record at length by the township clerk, and a copy thereof certified by the township clerk to the county recorder, who shall record the same in the recorder's office in the manner specified in sections 558.49 and 558.52, and index such record in the name of each adjoining owner as grantor to the other. The county recorder shall collect fees specified in section 331.604.

**Section 359A.14. Lands in different townships.** When the adjoining lands are situated in different townships in the same or different counties, the clerk of the township of the owner making the application shall select two trustees of the clerk's township as fence viewers, and the clerk of the other township one from that clerk's township, who shall possess, in such cases, all the powers given to fence viewers in this chapter, but all orders, notices, and valuations and taxation of costs made by them must be recorded in both townships and in the office of the recorder of deeds of each county...

**Section 359A.23. Appeal.** Any person affected by an order or decision of the fence viewers may appeal to the district court by filing with the clerk of said court a notice of appeal within twenty days after the rendition of the order or decision appealed from and filing an appeal bond in an amount approved by the township clerk. The township clerk, after recording the original papers, shall thereupon file them in the office of the clerk of the district court, certifying them to be such, and the clerk shall docket them, entitling the applicant or petitioner as plaintiff and it shall stand for trial as other cases.

All procedures and decisions of the fence viewers must be in writing and should be filed with the appropriate county offices. Further details regarding **Sections 558.49** and **558.52** mentioned above can be found at the beginning of this manual.

## STEPS TO RESOLVE FENCE DISPUTES

1. Complaining party makes a written request to landowner.
2. Complaining party makes a written request to the township trustees.
3. Fence viewers give five days' written notice to all adjoining landowners liable for erection or maintenance of partition fence of the time and place of hearing (suggest using registered mail to serve this notice).
4. Fence viewers meet and make decision, setting a time for work to be completed and issue a written order.
5. Work is done by landowners.
6. If work is not done within thirty days from and after the time established by the fence viewers:
  - Complaining party must deposit money with fence viewers sufficient to pay for the work to be completed together with the fees of the fence viewers and costs.
  - The board of township trustees proceeds to have work done.
  - If owner with the duty to pay fails to do so within ten days:
    - a. Fence viewers shall certify to the county treasurer the full amount due (including fence viewers' fee).
    - b. The amount is collected by the County Treasurer.
    - c. Complaining landowner is repaid.
7. Fence viewers' decisions may be appealed to the District Court within 20 days of the decision.

Step-by-step instructions and forms for resolving fence disputes are provided in Appendix G, page 73.

# Cemeteries

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In 2005 the Iowa Cemetery Act was enacted to centralize and standardize the administration and enforcement of all Iowa's cemeteries, except religious cemeteries that commenced prior to July 1, 2005 and veteran's cemeteries.

Three types of cemeteries are defined in Chapter 523I:

- **Non-Perpetual Care Cemeteries**

A cemetery that operates a non-perpetual care cemetery may elect to become a perpetual care cemetery if at all times subsequent to the date of the election, the cemetery complies with the other requirements of this subchapter except section 523I.805.

- **Perpetual Care Cemeteries**

A cemetery that represents that it is offering perpetual care on or after July 1, 2005 is subject to all the requirements of section 5231I, subchapter VIII.

A perpetual care cemetery shall establish a care fund as an irrevocable trust to provide for the care of the cemetery.

- **Pioneer Cemeteries**

## **Section 331.325. Control and maintenance of pioneer cemeteries — cemetery commission.**

A "pioneer cemetery" means a cemetery where there have been twelve or fewer burials in the preceding fifty years.

Each county board of supervisors may adopt an ordinance assuming jurisdiction and control of pioneer cemeteries in the county. The board shall exercise the powers and duties of township trustees relating to the maintenance and repair of cemeteries in the county as provided in sections 359.28 through 359.40 except that the board shall not certify a tax levy but instead the maintenance and repair of all cemeteries under the jurisdiction of the county including pioneer cemeteries shall be paid from the county general fund. The maintenance and improvement program for a pioneer cemetery may include restoration and management of native prairie grasses and wildflowers.

The board of supervisors may create, by ordinance, a cemetery commission to assume jurisdiction and management of the pioneer cemeteries in the county. The ordinance shall delineate the number of commissioners, the appointing authority, the term of office, officers, employees, organizational matters, rules of procedure, compensation and expenses, and other matters deemed pertinent by the board. The board may delegate any power and duties relating to cemeteries which may otherwise be exercised by township trustees pursuant to sections 359.28 through 359.40 to the cemetery commission except the commission shall not certify a tax levy and all expenses of the cemetery commission shall be paid from the county general fund.



## POWERS OF TOWNSHIP TRUSTEES

**Section 359.28. Condemnation.** The township trustees are hereby empowered to condemn, purchase and pay for out of the general fund, or the specific fund voted for such purpose, and enter upon and take, and lands within the territorial limits of such township for the use of cemeteries, a community center, or juvenile playgrounds, in the same manner as is now provided for cities. However, the board of supervisors or a cemetery commission appointed by the board of supervisors shall control and maintain pioneer cemeteries as defined in Section 331.325.

**Section 359.29. Gifts and Donations.** Civil townships are hereby authorized and empowered to receive by gift, devise, or bequest, money or property for the purpose of establishing and maintaining libraries, township halls, cemeteries, or for any other public purpose. All such gifts, devises, or bequests shall be effectual only when accepted by resolution of the board of trustees of such township.

(Suggestion: Be careful when accepting cemeteries as gifts, because such cemetery then becomes property of the township and may require maintenance.)

**Section 359.31. Power and Control.** They shall control any such cemeteries, or appoint trustees for the same, or sell the same to any private corporation for cemetery purposes.

**Section 359.32. Sale of lots-gifts.** They shall have authority to provide for the sale of lots or portions thereof, in any cemetery under their control, and make rules in regard thereto, and may provide for perpetual upkeep by the establishment of a perpetual upkeep fund from the proceeds of sale of lots, and may accept gifts, devise or bequest, made to them for that purpose.

**Section 359.37. Regulations.** The trustees, board of directors, or other officers having the custody and control of any cemetery in this state, shall have power, subject to the bylaws and regulations of such cemetery, to enclose, improve, and adorn the ground of such cemetery; to construct avenues in the same; to erect proper buildings for the use of said cemetery; to prescribe rules for the improving or adorning the lots therein, or for the erection of monuments or other memorials of the dead upon such lots; and to prohibit any use, division, improvement or adornment of a lot which they may deem improper.

The trustees . . . shall have authority to sell and dispose of any lands or parcels of lands heretofore dedicated for cemetery purposes and which are no longer necessary for such purposes, for the reason that no burials are being made in such cemetery, provided that any portion of said cemetery in which burials have been made shall be kept and maintained by said trustees. The proceeds from such sales shall be deposited in the tax fund established in accordance with section 359.30, to be used for the purposes of that fund.

**Section 317.5. Weeds in abandoned cemeteries.** The commissioner shall control the weeds growing in abandoned cemeteries in the county as needed. Spraying for control of weeds shall be limited to those circumstances when it is not practical to mow or otherwise control the weeds.

## TAXES FOR CEMETERIES

**Section 359.30. Cemetery and park tax.** They shall at the regular meeting in November, levy a tax sufficient to pay for any lands so condemned or purchased, or for the necessary improvement and maintenance of cemeteries thus established, and for the necessary improvement and maintenance of public parks acquired by gift, devise, or bequest under section 359.29, or for the maintenance and improvement of cemeteries so established in adjoining townships, in case they deem such action advisable.

**Section 359.33. Tax for non-owned cemetery.** They may levy a tax not to exceed 6 and three-fourths cents per \$1,000 of assessed value of taxable property to improve and maintain any cemetery not owned by the township, provided the same is devoted to general public use.

**Section 359.34. Scope of levy.** The levy authorized in sections 359.30 and 359.33 may be extended to property within the limits of any city so far as same is situated within the township, unless such city is already maintaining a cemetery, or has levied a tax in support thereof. The said tax may be so expended for the support and maintenance of any such cemetery after the same has been abandoned and is no longer used for the purpose of interring the dead.

**Section 359.35. Cemetery funds use.** Cemetery tax funds of a township may be used for the maintenance and support of cemeteries in adjoining counties and townships and in cities, if such cemeteries are utilized for burial purposes by the people of the township and when any such cemetery has been utilized for more than twenty-five years and has been maintained by township funds, the township where the cemetery is located shall continue to improve and maintain the same.

## JOINT CEMETERY BOARDS

**Section 359.36. Joint Boards.** A city council and the trustees of a township may join in the common purpose of improving, maintaining, and supporting a township cemetery. In such case the two official bodies shall constitute a joint cemetery board and shall have equal voting power.

## CEMETERY PERSONNEL

**Section 359.38. Watchmen appointed.** Such trustees, directors, or other officers may appoint as many day and night watchmen of their grounds as they may think expedient, and such watchmen, and also their sextons, superintendents, gardeners, and agents, stationed upon or near said grounds, are hereby authorized to take and subscribe to an oath of office as provided in section 63.10.

**Section 359.39. Ex officio police officers.** Upon the taking of such oath, such watchmen, sextons, superintendents, gardeners, and agents shall have and exercise all powers of police officers within and adjacent to the cemetery grounds, and each shall have power to arrest any and all persons engaged in violating the laws of this state, and to bring such person so offending before any judicial magistrate, to be dealt with according to law.



**RECORDS OF CEMETERIES**

**Section 359.40. Cemeteries-plats-records.** Where there is located in any township one or more cemeteries, the owner of the same, or any party owning an interest therein, may cause the same to be surveyed, platted, and laid out into subdivisions and lots, numbering the same by progressive numbers, giving the length and breadth, also the location with reference to known permanent monuments to be made. The plat shall accurately describe all the subdivisions of that tract of land used as a cemetery, and shall be recorded in the office of the county recorder, and filed with and recorded by the township clerk, and preserved by the township clerk among the records of the office.

**Section 5231.310. Sale of interment rights.**

**1.** For sales or transfers of interment rights made on or after July 1, 2005, a cemetery shall issue a certificate of interment rights or other instrument evidencing the conveyance of exclusive rights of interment upon payment in full of the purchase price.

**2.** The interment rights in an interment space that is conveyed by a certificate of ownership or other instrument shall not be divided without the consent of the cemetery.

**3.** A conveyance of exclusive rights or interment shall be filed and recorded in the cemetery office. Any transfer of the ownership of interment rights shall be filed and recorded in the cemetery office. The cemetery may charge a reasonable recording fee to record the transfer of interment rights.

**Section 5231.311. Records of interment rights and interment.**

**1.** For sales or transfers of interment rights made on or after July 1, 2005, a cemetery shall keep complete records identifying the owners of all interment rights sold by the cemetery and historical information regarding any transfers of ownership. The records shall include all of the following:

- a.** The name and last known address of each owner or previous owner of interment rights.
- b.** The date of each purchase or transfer of interment rights.
- c.** A unique numeric or alphanumeric identifier that identifies the location of each interment space sold by the cemetery.

**2.** For interments made on or after July 1, 2005, a cemetery shall keep a record of each interment in a cemetery. The records shall include all of the following:

- a.** The date the remains are interred.
- b.** The name, date of birth, and date of death of the decedent interred, if those facts can be conveniently obtained.
- c.** A unique numeric or alphanumeric identifier that identifies the location of the interment space where the remains are interred.

**Section 5231.312. Disclosure requirements — interment agreements.**

**1.** Each nonperpetual care cemetery shall have printed or stamped at the head of all of its contracts, deeds, statements, letterheads, and advertising material, the legend: "This is a nonperpetual care cemetery," and shall not sell any lot or interment space in the cemetery unless the purchaser of the interment space is informed that the cemetery is a nonperpetual care cemetery.



2. An agreement for interment rights under this chapter shall be written in clear, understandable language and do all of the following:

- a. Identify the seller and purchaser.
- b. Identify the salesperson.
- c. Specify the interment rights to be provided and the cost of each item.
- d. State clearly the conditions on which substitution will be allowed.
- e. Set forth the total purchase price and the terms under which it is to be paid.
- f. State clearly whether the agreement is revocable or irrevocable, and if revocable, which parties have the authority to revoke the agreement.
- g. State the amount or percentage of money to be placed in the cemetery's care or maintenance fund.
- h. If the cemetery has a care fund, set forth an explanation that the care fund is an irrevocable trust, that deposits cannot be withdrawn even in the event of cancellation, and that the trust's income shall be used by the cemetery for its care.
- i. Set forth an explanation of any fees or expenses that may be charged.
- j. Set forth an explanation of whether amounts for perpetual care will be deposited in trust upon payment in full or on an allocable basis as payments are made.
- k. Set forth an explanation of whether initial payments on agreements for multiple items of funeral and cemetery merchandise or services, or both, will be allocated first to the purchase of an interment space. If such an allocation is to be made, the agreement shall provide for the immediate transfer of such interment rights upon payment in full and prominently state that any applicable trust deposits under chapter 523A will not be made until the cemetery has received payment in full for the interment rights. The transfer of an undeveloped interment space may be deferred until the interment space is ready for interment.
- l. If the transfer of an undeveloped interment space will be deferred until the interment space is ready for interment as permitted in paragraph "k," the agreement shall provide for some form of written acknowledgement upon payment in full, specify a reasonable time period for development of the interment space, describe what happens in the event of a death prior to development of the interment space, and provide for the immediate transfer of the interment rights when development of the interment space is complete.
- m. Specify the purchaser's right to cancel and the damages payable for cancellation, if any.
- n. Include an explanation of regulatory oversight by the insurance division in twelve point boldface type, in substantially the following language:

THIS AGREEMENT IS SUBJECT TO RULES ADMINISTERED BY THE IOWA INSURANCE DIVISION. YOU MAY CALL THE INSURANCE DIVISION WITH INQUIRIES OR COMPLAINTS AT (INSERT TELEPHONE NUMBER). WRITTEN INQUIRIES OR COMPLAINTS SHOULD BE MAILED TO: IOWA SECURITIES AND REGULATED INDUSTRIES BUREAU, (INSERT ADDRESS).

The current telephone number, as of this printing, of the Iowa Insurance Division is (515) 281-5705 and the mailing address is 601 Locust - 4th Floor, Des Moines, IA 50309.



**CEMETERY MANAGEMENT****Section 5231.301. Disclosure requirements – prices and fees.**

1. A cemetery shall disclose, prior to the sale of interment rights, whether opening and closing of the interment space is included in the purchase of the interment rights. If opening and closing services are not included in the sale and the cemetery offers opening and closing services, the cemetery must disclose that the price for this service is subject to change and disclose the current prices for opening and closing services provided by the cemetery.
2. The cemetery shall fully disclose all fees required for interment, entombment, or inurnment of human remains.
3. A person owning interment rights may sell those rights to third parties. The cemetery shall fully disclose, in the cemetery's rules, any requirements necessary to transfer title of interment rights to a third party.

**Section 5231.601. Settlement of estates – maintenance fund.** The court in which the estate of a deceased person is administered, before final distribution, may allow and set apart from the estate, a sum sufficient to provide an income adequate to pay for the perpetual care and upkeep of the interment space in which the body of the deceased is buried, except where perpetual care has otherwise been provided for. The sum so allowed and set apart shall be paid to a trustee as provided by this chapter.

**ABANDONED LOTS****Section 5231.315. Unpaid care assessments and unoccupied interment spaces.**

1. *Foreclosure — unpaid assessments.* Unpaid care assessments for an unoccupied interment space not under perpetual care shall create a lien by the cemetery against the applicable interment space. The cemetery may, following notice, foreclose on the interment space if the amount of the lien exceeds the amount paid for the interment space. If the lien is not paid within one year from the date that notice of foreclosure is served on the owner of record or the owner of record's heirs, the ownership in or right to the unoccupied interment space shall revert to the cemetery that owns the cemetery in which the unoccupied interment space is located.
2. *Abandonment — quiet title action.* A cemetery may file an action to quiet title to determine whether an interment space has been abandoned if the interment space is unoccupied and has not been occupied in the preceding seventy-five years. An action to quiet title shall commence when the cemetery serves notice on the owner of record or the owner of record's heirs declaring that the interment space is considered to be abandoned. If the owner of record or the owner of record's heirs do not respond within three years from the date that notice is served, the abandonment is considered to be complete. The ownership in or right to an abandoned interment space shall revert to the cemetery in which the abandoned interment space is located and the cemetery may sell and convey title to the interment space.



**3. Service of notice.** Notice under this section shall be served personally on the owner of record or the owner of record's heirs, or may be served by mailing notice by certified mail to the owner of record or to the owner of record's heirs at the last known address. If the address of the owner of record or the owner of record's heirs cannot be ascertained, notice of abandonment shall be given by one publication of the notice in the official newspaper of the county in which the cemetery is located.

**Section 5231.813. Annual report by perpetual care cemeteries.**

**1.** A perpetual care cemetery shall file a written report at the end of each reporting period of the cemetery.

**2.** The report shall be filed with the commissioner within four months following the end of the cemetery's reporting period in the form required by the commissioner.

**3.** The commissioner shall levy an administrative penalty in the amount of up to five hundred dollars against a cemetery that fails to file the annual report when due, payable to the state for deposit as provided in Section 505.7. However, the commissioner may waive the administrative penalty upon a showing of good cause or financial hardship.

**Section 5231.814. Unified annual reports.**

The commissioner shall permit the filing of a unified report in the event of commonly owned or affiliated cemeteries if each cemetery is separately identified and separate records are maintained for each cemetery.





# Agendas

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## IMPORTANT POINTS TO REMEMBER ABOUT AN AGENDA

1. The sample agenda on the next page is a suggested order of business for meetings. It is important that details of the items of business for the meeting be listed under the proper category. (If the meeting does not have any reports from officers or special committees, then those categories do not need to be listed on the agenda for that meeting.) The Iowa Supreme Court has said that the test for a tentative agenda is whether the information is reasonably sufficient to alert interested people as to the subject matter to be considered.
2. The agenda should be developed by the township clerk and township trustee chairperson at least one week prior to the meeting. If possible, the agenda for the meeting should then be sent to the other township trustees before the meeting. Notice of a meeting and the tentative agenda should be provided to any news organizations or individuals who have requested them. The Attorney General has said news organizations requesting notice do not have to pay postage or other costs to receive the agenda. In addition, the Attorney General has said that materials prepared for discussion at a public meeting are a public record under Chapter 22 and should also be provided in advance of the meeting upon request. However, the requester may be required to pay the costs associated with copying the agenda material.
3. A tentative agenda can be subject to change: The Iowa Supreme Court has said governmental bodies may act on emergency items that are first ascertained at the meeting. However, if action can be reasonably deferred to a later meeting, that should be done. (KCOB/KLVN, Inc. v. Jasper County Board of Supervisors, 473 N.W.2d 171 (Iowa 1991))
4. Public comment at open meetings is not required by law, but many governmental bodies do include some time for comment for reasons of good public policy. The public is allowed to record open meetings (Section 21.7).
5. The major purpose of an agenda is to make sure that all of the items of business that need to be brought before the group are included. A good agenda will make a meeting run more smoothly and ensure that all necessary items of business are covered at the meeting.

Public records are defined as any document, paper, letter, book, map, photograph, recording, or other material, regardless of the form in which it is recorded, that is created, received, owned, used, or retained by a public body or officer of a public body in the course of the official business of that public body or officer. This definition includes any material that is created, received, owned, used, or retained by a public body or officer of a public body in the course of the official business of that public body or officer, whether or not the material is in the possession of that public body or officer at the time it is requested. This definition does not include any material that is exempt from public records laws, or any material that is not in the possession of a public body or officer of a public body at the time it is requested.

### **Section 359.17. Trustees — duties — meetings.**

**2.** A board of township trustees shall give prior notice of a meeting to discuss, deliberate, or act upon a matter relating to the budget or a tax levy of the township or relating to the trustees' duty to provide fire protection service and, if provided, emergency medical service, pursuant to Section 359.42. The trustees shall give notice of such meeting at least twenty-four hours preceding the commencement of the meeting. The notice shall state the time, date, and place of the meeting and the proposed agenda. The notice shall be provided to the county auditor who shall post the notice in an area of the courthouse where notices to the public are commonly posted.



## THE AGENDA OR ORDER OF BUSINESS

It is customary for every group to adopt a standard order of business for meetings. When no rule has been adopted, the following is the recommended order:

Public Notice: The township trustees of \_\_\_\_\_ (insert name of township) township will meet in regular session on \_\_\_\_\_ (insert date) at \_\_\_\_\_ (insert location) at \_\_\_\_\_ (insert time).

**1. Call to order:**

a. Chairman: "Will the meeting please come to order?"

**2. Establish that a quorum is present; this is usually done by some kind of roll call.**

**3. Adoption of the agenda.**

**4. Reading and approval of minutes:**

a. "Are there any corrections to the minutes?"

b. "There being no corrections, the minutes will stand approved as read."

or

c. "Are there any further corrections to the minutes?...There being no further corrections, the minutes will stand approved as corrected."

**5. Reports of officers and standing committees:**

a. Officers, boards, or standing committees should be called upon to report in the order in which they are mentioned in the articles or bylaws of the organization and listed on the agenda.

**6. Reports of special committees.**

**7. Unfinished business:**

"We come now to unfinished business."

Items pending from previous meetings should be included on the agenda to allow action on the subject to be completed and to allow all interested to attend and participate at the meeting.

**8. New business:**

"Is there any new business to come before the meeting?"

The agenda shall list each item of anticipated new business to allow all interested to attend and participate at the meeting.

**9. Adjournment.**

**Unqualified form:**

Proposer moves for adjournment; motion is seconded; the chair calls for a vote; action depends upon majority vote. This motion cannot be discussed.

**Qualified form:**

Proposer moves for adjournment within a definite time or adjournment to meet again at a specified time; motion is seconded; a vote is taken; action depends upon majority vote.

For more information regarding agendas and parliamentary proceeds, see ***Simplified Parliamentary Procedure***, Iowa State University Extension and Outreach, PM 1781, May 2015.

<https://store.extension.iastate.edu/product/5347>.

## **Appendix A**

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Summary Statement of Township Receipts and Disbursements from the Department of Management.

Sometimes called the annual report, this document must be filed by September 30 of each year. Failure to file the report with the County Auditor may prohibit the filing of the tax levies for the next year's budget.



TOWNSHIP CLERK'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

COUNTY, \_\_\_\_\_

COUNTY, \_\_\_\_\_ TOWNSHIP \_\_\_\_\_

**SUMMARY STATEMENT OF RECEIPTS AND DISBURSEMENTS**

Fiscal Year July 1, \_\_\_\_\_ thru June 30, \_\_\_\_\_

**Code of Iowa 359.23 Receipts and Expenditures - Annual Statement** Each township clerk shall prepare, on or before September 30 of each year, a statement in writing, showing all receipts of money and disbursements in the clerk's office for each separate tax levy authorized by law for the preceding fiscal year, showing the current public debt of the township, and showing the balance as of June 30 of all separate reserve accounts held by the township, which shall be certified as correct by the trustees of the township. The statement shall be in a form prescribed by the county finance committee in consultation with the department of management. Each township clerk shall send a copy of this written statement to the county auditor no later than seven days after the statement is certified by the trustees. The county auditor shall post the statement or a summary of the statement in a prominent place in the building where the auditor's office is located. The county treasurer shall withhold disbursement of township taxes until the statement is filed with the county auditor. The county auditor shall notify the county treasurer if taxes are to be withheld.

SUMMARY		TOWNSHIP FUNDS				TOTAL
1						
2	BEGINNING FUND BALANCE JULY 1, _____ add (+)					
3	TOTAL REVENUE _____ less (-)					
4	TOTAL DISBURSEMENTS _____ equals (=)					
5	ENDING FUND BALANCE JUNE 30, _____					
6	PUBLIC DEBT BALANCES AT YEAR END _____					
7	RESERVE FUND BALANCES AT YEAR END _____					

**CERTIFICATION**

To the County Auditor of the above-named County: We hereby certify that the above statements are correct as appears in the records of the township clerk.

\_\_\_\_\_  
Township Clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Township Trustees



TOWNSHIP CLERK'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

COUNTY, \_\_\_\_\_

Fiscal Year July 1, \_\_\_\_\_ thru June 30, \_\_\_\_\_

STATEMENT OF RECEIPTS		TOWNSHIP FUNDS					TOTAL
1							
2	BEGINNING FUND BALANCE						
3	07/01/ _____						
4	+ Cash on hand						
5	+ Checking						
6	+ Savings						
7	+ Other						
8	= Total						
9	DATE						
10	RECEIPTS DURING FISCAL YEAR						
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
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25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	TOTAL REVENUE FROM THIS PAGE						
38	TOTAL REVENUE FROM ATTACHED PAGES						
39	TOTAL REVENUE FOR YEAR						
40	TOTAL TO BE ACCOUNTED FOR						
	(Beginning Balance + Total Revenue)						

COUNTY, \_\_\_\_\_ TOWNSHIP CLERK'S STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 Fiscal Year July 1, \_\_\_\_\_ thru June 30, \_\_\_\_\_

STATEMENT OF RECEIPTS (continued) 1 of _____		TOWNSHIP FUNDS					TOTAL
1	2	3	4	5	6	7	8
DATE	RECEIPTS DURING FISCAL YEAR						
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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35							
36							
37							
38							
39							
40	TOTAL THIS PAGE						

TOWNSHIP CLERK'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

COUNTY, \_\_\_\_\_  
 Fiscal Year July 1, \_\_\_\_\_ thru June 30, \_\_\_\_\_

STATEMENT OF DISBURSEMENTS		TOWNSHIP FUNDS				TOTAL
1	2	3	4	5	6	7
DATE	DISBURSEMENTS DURING FISCAL YEAR					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32	TOTAL DISBURSEMENTS FROM THIS PAGE					
33	TOTAL DISBURSEMENTS FROM ATTACHED PAGES					
34	TOTAL DISBURSEMENTS FOR YEAR					
35	+ Cash on hand					
36	+ Checking					
37	+ Savings					
38	+ Other					
39	= Total					
40	TOTAL TO BE ACCOUNTED FOR					
	Total Disbursements+Ending Balance (must=Page R1 line 40)					



# Appendix B

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Township Budget Calendar, Proposal and Adoption Form



**PROPOSED BUDGET CALENDAR**

Township Budget Calendar, Proposal and Adoption Form	September 30
All fire department(s) (city and township) serving the township must submit a report detailing emergency calls for the district from the previous year including a copy of the report filed with the State Fire Marshal to the trustees.	By January 15
Township fire departments must submit a proposed budget for the upcoming year.	By January 15
Trustees set time and place for meeting to hear objections and arguments on the proposed budget. The proposed budget must be transmitted to the county auditor for posting.	Coordination with county auditor to ensure posting complies with the 10-20 day rule
The clerk shall make available a sufficient number of copies of the detailed budget, not less than 10 days before the meeting to hear objections and arguments on the budget.	Varies depending on date set for the meeting
Trustees must conduct a meeting no less than 10 days but no more than 20 days after the county auditor has posted the proposed budget. At this meeting the trustees must adopt the budget and tax levy to be certified.	Varies depending on posting date at courthouse
Tax Certified to County Auditor and Department of Management	March 15

Form TOWNB

Iowa Department of Management

**NOTICE OF PUBLIC MEETING -- PROPOSED TOWNSHIP BUDGET**  
Fiscal Year July 1, 2014 - June 30, 2015

COUNTY NAME 0	TOWNSHIP NAME 0
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The Board of Trustees of the above-named Township will conduct a public meeting on the proposed fiscal year budget as follows:

Meeting Date	Meeting Time	Meeting Location
--------------	--------------	------------------

At the public meeting any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Clerk's Telephone Number	Clerk's Name	Date Posted by County Auditor:
--------------------------	--------------	--------------------------------

File one copy of the Notice of Public Meeting--Proposed Township Budget with the County Auditor no less than 10 days before the date set for the meeting.  
File one copy of the Adopted Budget Summary with the County Auditor immediately following the public hearing and on or before March 15.

PROPOSED BUDGET SUMMARY							
Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2014	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2015
Sec 359.30	Amt. Nec.	Owned Cemetery and Park		0			0
Sec 359.33	0.06750	Non-owned Cemetery		0			0
Sec 360.2	0.20250	Township Hall (requires vote)		0			0
Sec 360.8	0.13500*	Township Hall Repairs		0			0
Sec 336.18	0.08750	Library		0			0
Sec 359.19	Amt. Nec.	Litigation		0			0
Sec 670.7	Amt. Nec.	Tort Liability		0			0
Sec 359.43	**	Fire and Emergency Services (All Other)		0			0
		<b>Total</b>	0	0	0	0	0

\*.27000 in county with 1960 census population between 17,000 - 17,200

\*\* .60750 fire and emergency service; .54000 fire protection agreement with charter city; .87750 fire protection in a county over 300,000.

**CERTIFICATION**  
(Complete this section only after the budget has been adopted.)

To the County Auditor and Board of Supervisors of the above-named County, in the State of Iowa: At a lawful meeting of the Board of Trustees for the Township, on the date indicated, the budget for Fiscal Year beginning July 1 and ending June 30, was adopted as presented above. In addition, taxes on all taxable property in this Township that require a vote of the people have been properly approved as required by law.

Date Adopted ..... Clerk's Signature of Certification.....

Township Tax Levy Name	Record Key	Total Dollars	Taxable Value with G&E Utilities	Tax Rate	Taxable Value without G&E Utilities	Property Taxes Levied	Replacement Tax
FIRE DIST/CEMETERIES							
FIRE DISTRICTS							
CEMETERIES							
<b>TOTAL</b>		0				0	0







## Appendix C

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### **MODEL AGREEMENT AND CONTRACT FOR FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES BETWEEN A CITY AND A TOWNSHIP**

When one entity or agency provides emergency service to another, the conditions of providing service must be written in contract form. Iowa code requires written contracts meeting the provisions of Section 28E of the state code (see Section 28E.32). Even if not required, good management suggests such vital contracts be executed in writing.

Each township must enter into an individual contract with the service providing entity unless a 28E agency or nonprofit corporation has been established to represent a number of townships.

There is an additional provision to file 28E contracts with the Secretary of State (no charge for filing with the Secretary of State). It is recommended the contract also be filed with the County Recorder. The contract must be filed electronically with the Secretary of State. Contact information for the Secretary of State in Iowa is:

First Floor, Lucas Building  
321 E. 12th St.  
Des Moines, IA 50319  
515-281-5204  
515-242-5953 (Fax)  
sos@sos.state.ia.us

The following model may be used when one township contracts with a city for fire protection, EMS and other emergency services. Note the contract is entered into between the city (represented by the city council) and the township. The fire department does not have authority to contract for services. Further note all contract fees are paid to the city (not the fire department).



**CONTRACT FOR FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES BETWEEN**

**CITY OF \_\_\_\_\_, IOWA**

**AND**

**\_\_\_\_\_ TOWNSHIP, \_\_\_\_\_ COUNTY, IOWA**

This contract was prepared by: Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone \_\_\_\_\_

Filed – Secretary of State \_\_\_\_\_

Recorded – County Recorder \_\_\_\_\_

**1. Public Entities**

This contract shall be between the City of \_\_\_\_\_, hereafter referred to as "the City," and \_\_\_\_\_ Township, hereafter referred to as "the Township."

**2. Area Served**

The legal description of the area to be afforded fire suppression and emergency response services as provided by this Contract is attached as Exhibit A to this Contract. A map of the area described in Exhibit A is attached as Exhibit B to this Contract.

**3. Services Provided**

It is agreed that the City will provide fire protection and other emergency services as set forth in Exhibit C for all property in the Township as described in Exhibit A. Exhibit C is hereby included and made a part of the contract.

**4. Equipment**

It is further agreed that the City will own, maintain, house and staff the fire protection, emergency medical services and other emergency equipment used under this Contract.

**5. Tax Levies**

It is agreed that the Trustees of the Township will levy enough taxes within the tax limitations prescribed by the Code of Iowa to pay for the Township's agreed upon share of the fire and emergency equipment maintenance, replacement and all other necessary expenditures to provide fire protection and other emergency services to the signatories.

**6. City Contribution**

It is further agreed that the City will pay a percent of the actual costs incurred for fire protection and other emergency services for the City and the Township based upon the cost sharing formula as outlined in Section 7. Payment of hydrant rental, if any, shall not be considered as a cost under this Contract, being the sole responsibilities of the City.

## 7. Cost Sharing Formula

The amounts that each party to this Contract shall pay shall be based on the following formula:

$$\text{Share of costs} = \frac{\%AV + \%TC + \%Pop}{3}$$

Where: AV = Assessed value of real estate in area served  
 TC = Annual average of total emergency calls to area served  
 Pop= Population of area served

Initially, if there is not sufficient information to obtain an annual average total of fire and emergency calls of each area of each area, said factor will be omitted for the first year and shall be worked into the formula as actual fire and emergency call experience is developed. The formula shall be recalculated annually.

Once sufficient information is available, a running average of fire and emergency calls from the most recent five (5) years, or whatever period is available of each area, shall be applied to the formula. The running average of fire and emergency calls shall be recalculated on an annual basis with the most current available data.

For all purposes under this Contract, population figures shall be based on the most recent federal census or special federal census, whichever is latest, for each Member. The population for \_\_\_\_\_ Township shall be that of the unincorporated portion of the Township served by the City.

## 8. Emergency Services Advisory Board

In order to facilitate communication, there is hereby created an Emergency Services Advisory Board consisting of one trustee from each Township served by the City, one elected official of the City, the Fire Chief or designee and the EMS Director or designee which Board shall consider and advise the city council on the annual budget for the operation of the department and for all major expenses and purchases of new fire vehicles and equipment. The Fire Advisory Board shall be created only for advisory and communication purposes and shall not be responsible for the administration and operations of the Fire Department.

## 9. Township Payments

It is agreed that the Township Clerk shall promptly transmit, on or before December first and June first each year, tax monies received during the six months immediately preceding said dates resulting from the first protection levies for the money to pay costs agreed to under this Contract. Payments shall be sent to the City Clerk of the City of \_\_\_\_\_.

## 10. Mutual Aid Agreements and Other Contracts

It is agreed the City's fire department may be used in fire protection and other emergency response to areas outside that covered by this Contract in accordance with contracts with other cities and townships and in accordance with mutual aid agreements between the City and other cities to assist each other in the event of an extraordinary emergency.



## 12. Insurance Coverage

The City shall provide and maintain the following insurance coverage from companies and agents properly licensed and authorized to do business by the State of Iowa.

**A. Public Liability:** Including coverage for direct operations, independent contractors, contractual liability and completed operations, with limits not less than:

1. Bodily Injury Liability \$\_\_\_\_\_ each person  
\$\_\_\_\_\_ each occurrence
  
2. Property Damage Liability \$\_\_\_\_\_ each occurrence  
\$\_\_\_\_\_ aggregate

**B. Workers' Compensation:** Including employer's liability in accordance with the Workers' Compensation Laws of the State of Iowa.

**C. Malpractice/Errors & Omissions:** Coverage for all fire fighters and officers for errors and omissions in the performance of duties with a maximum limit of no less than \$\_\_\_\_\_.

## 13. Liability and Indemnification

The public entities that are parties to this Contract shall, at all times during the term of this Contract and thereafter, indemnify, defend and hold one another harmless against all claims and expenses, including legal expenses and reasonable attorney's fees, arising out of the death of or injury to any person or persons or out of any damage to property and against any other claim, proceeding, demand, expense and liability of any kind whatsoever resulting from any action or inaction related to either entity which is deemed by a court of law or arbitrator not to be an action or inaction of the other entity. Notwithstanding the above, each entity at all times reserves the right to retain counsel of its own to defend its respective interests.

## 14. Terms of Contract

The entities agree that this Contract is the complete contract of the parties and nothing further may be utilized to explain, contradict or nullify the contract. The parties further agree that this document is \_\_\_\_\_ pages and encompasses \_\_\_\_\_ numbered sections. Each party has had ample opportunity to seek independent advice with regard to its terms. If there are to be any changes to this Contract, they shall be done in writing and signed by all entities.

## 15. Jurisdiction, Venue, and Attorney's Fees

In the event there are any disputes that arise between the entities, all entities hereby consent and agree to the jurisdiction of the State of Iowa and the venue of \_\_\_\_\_ County, Iowa. All disputes shall be decided according to the laws of the State of Iowa and the prevailing entity shall be entitled to reasonable attorney's fees.

## 16. Article Headings

The article headings contained in this Contract are for reference purposes only and shall not affect the meaning or the interpretation thereof.

**17. Execution of Documents**

The parties agree to timely execute any documents necessary to carry out the terms of this Contract. The parties further agree that this document may be executed outside the presence of the other party and in separate counterparts.

**18. Amendments**

As required by Section 28E.8, Code of Iowa, this Contract before going into effect must be filed with the Secretary of State and recorded with the County Recorder of \_\_\_\_\_ County, Iowa. The City Clerk of the City shall cause this Contract to be recorded in the office of the county recorder and filed with the Secretary of State prior to the effective date of this Contract which shall be deemed effective fifteen days subsequent to the last date of approval, below, by the governing bodies designated. Any amendment, before adoption, must receive unanimous approval of the governing bodies of the public entities that are signatories to this Contract. An amendment is required to add another public agency as a signatory party to this Contract. Any duly approved amendments to the Contract shall be filed with the secretary of State and recorded in the office of the \_\_\_\_\_ County Recorder.

**19. Duration of Contract**

This Contract shall be in effect for the two years ending June 30, 20\_\_\_\_, and may be terminated, or be extended for periods of two years at a time, and/or amended by all parties by resolutions of the city council and township trustees made at least thirty (30) days prior to the first day of February next preceding the above date or any subsequent February 1st thereafter.

**20. Termination**

In the event that any public entity that is a party to this Contract shall desire to withdraw or terminate this Contract, a written notice of withdrawal shall be completed and delivered to all other public entities by hand delivery or certified mail by the first day of February prior to the expiration date of this Contract as stated in Section \_\_\_\_\_. Said withdrawal or termination shall not become effective until June 30th, and all current and outstanding payments for services have been made by the townships to the city.

Approved by the City Council of the City of \_\_\_\_\_, Iowa

\_\_\_\_\_, Mayor Date \_\_\_\_\_

\_\_\_\_\_, City Clerk Date \_\_\_\_\_

Approved by the Board of Trustees of \_\_\_\_\_ Township

\_\_\_\_\_, Township Clerk Date \_\_\_\_\_





## Appendix D

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### **MODEL AGREEMENT FOR MUTUAL AID FIRE AND EMERGENCY SERVICES RESPONSE**

When one entity or agency provides emergency service to another agency on a mutual aid basis, the conditions of providing service must be written in agreement form. Iowa code requires written mutual aid agreements meeting the provisions of Section 28E of the state code (see Section 28E.31). This requirement extends to both fire and EMS service.

These agreements must be filed with the Secretary of State (there is no charge for filing with the Iowa Secretary of State) and should be filed also with the County Recorder. Contact information for the Secretary of State in Iowa is:

First Floor, Lucas Building  
321 E. 12th St.  
Des Moines, IA 50319  
515-281-5204  
515-242-5953 (Fax)  
sos@sos.state.ia.us

Further, if the agreement is made with an out of state entity (such as a city or fire protection district in another state), 28E requires the agreement to be reviewed by the office of Iowa's Attorney General.

Note it is the governing body of the fire or EMS department that is entering into the agreement, not the department itself. Therefore, the agreement is between the cities, townships, corporations or agencies which govern the departments and, as such, are agreed to by the governing bodies.

The following model is designed to be used by all departments in a county (or region) when a number of agencies are agreeing to provide mutual aid for each other. Use of this model eliminates the need for each department to develop individual agreements with each department in the county or region. The model may also be modified for use between two single agencies.



**AGREEMENT FOR MUTUAL AID FIRE AND EMERGENCY SERVICES RESPONSE**

IN AND SURROUNDING \_\_\_\_\_ COUNTY, IOWA

This agreement is made pursuant to Chapter 28E, Code of Iowa, between any and all of the following:

City of \_\_\_\_\_, Iowa,  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ Fire Department, Incorporated,  
\_\_\_\_\_  
\_\_\_\_\_ Fire Agency,  
\_\_\_\_\_  
\_\_\_\_\_ Township Fire Department,

*(Fill in name of each entity agreeing to this document as needed)*

**WHEREAS**, a stated purpose of the these cities, departments and agencies is to provide fire protection, fire prevention and other emergency services; and

**WHEREAS**, occasions may arise whereby fires or other emergencies would exhaust the available fire fighting, water and other emergency equipment maintained by one of the parties herein; and

**WHEREAS**, in such a situation the availability of additional fire fighting and emergency service personnel and equipment from outside sources may be required; and

**WHEREAS**, Chapter 28E, Code of Iowa, provides that powers, privileges or authority exercised by a public agency of this state may be exercised jointly with any other public agency of this state having such powers, privilege, and authority; and

**WHEREAS**, the parties hereto are desirous of entering into a 28E agreement to render fire and emergency assistance upon a reciprocal basis.

**THEREFORE, THE PARTIES HERETO** mutually agree to give fire and emergency assistance when needed on a reciprocal basis under the following terms and conditions:

**Section 1. Authority to Respond to Provide Assistance**

The power to make a request for assistance or to provide aid under this agreement shall reside in the member department fire chief or his official designee only. For the purposes of this agreement, the "requesting department" shall mean the fire chief or designee asking for assistance and the "responding department" shall mean the fire chief or designee sending assistance. Any member department shall have the right to request assistance from any other member department or departments, subject to the terms and conditions of this agreement. For the purpose of this agreement, the terms "member department" and "member" shall mean the fire department of the respective parties hereto.

**Section 2. Situation Where Assistance is requested**

A member department may request assistance from another member department only when the requesting department has concluded that such assistance is essential to protect life and/or property at a location afforded fire protection service by the requesting department.



**Section 3. Response to Request**

Upon request, a responding department, upon determination that an emergency situation exists and subject to the availability of personnel and equipment, shall dispatch personnel and equipment to aid the requesting department.

**Section 4. Personnel and Equipment Provided**

The requesting department shall include in its request for assistance the amount and type of equipment and number of personnel required, and shall specify the location where the personnel and equipment are needed.

The final decision on the number and the amount and type of equipment to be sent shall be solely that of the responding department. The responding party shall be absolved from liability in connection with all acts associated herewith provided that the final decision is made with reasonable diligence.

No member department shall make any claim whatsoever against another member department for refusal to send the requested equipment or personnel where such refusal is based on the judgment of the responding department that such personnel and equipment are needed to protect the district of the responding department.

**Section 5. Command at Fire Scene**

The responding department personnel and equipment shall report to the incident command officer of the requesting department who shall be in charge at the fire or emergency scene. The incident command officer shall have the power to issue reasonable orders and directives, responding officers will then act on said orders. The responding department personnel and equipment shall be released by the requesting department when the services of the responding department are no longer required or when the responding department personnel and/or equipment are needed in their home districts. Responding department personnel and equipment may withdraw from the requesting district upon giving notice to the incident command officer at the fire location that they are needed in their home district.

It is understood that the purpose of this section is to maintain order at the fire scene and shall not be construed to establish an employer/employee relationship.

**Section 6. No Reimbursement for Costs**

No member department shall be required to reimburse any other member department for the cost of providing the services set forth in this agreement. Each member department shall pay its own costs (salaries, repairs, materials, compensation, etc.) for responding to the requests of other member departments. However, the requesting department may provide without charge, such additional fuel as may be required by the responding department to carry on the combined fire fighting or other emergency efforts after its initial fuel supply is depleted, plus sufficient fuel to fill their fuel tanks before they return to their home district. Further, the requesting department may reimburse the responding department(s) for the cost of special materials, such as but not limited to, foam or other special materials, specifically requested by the requesting department and which are provided by the responding department and utilized at the site of assistance.



### **Section 7. Liability**

Employees of any member department acting pursuant to this agreement shall be considered as acting under the lawful orders and instructions pertaining to their employment with their member department. Under no circumstances are they to be considered employees of any other jurisdiction, but rather shall be considered to be employees of their member department.

Each party hereto shall bear the liability and/or cost of damage to its member department's equipment and the death of or injury to its member department's personnel, whether the death, injury or damage occurs at a fire or other emergency in the member's own protection area, or in a protection area where the personnel is working as a member of a responding department. Each party shall provide appropriate and reasonable insurance for its member department's personnel who may suffer injury, disability, or death and/or are involved in loss or damage to private property, and/or death of or injury to private individuals in the performance of official duties while assisting another member department under the terms of this agreement and shall supply proof of such reasonable insurance to the other parties hereto by providing a certificate thereof. Each party hereto shall be responsible for defending against claims made against it or its member department or personnel and arising from its participation in this agreement. The parties hereto shall not be obligated by this agreement to defend against claims made against other parties hereto, or against the member departments or personnel of said parties.

### **Section 8. Contracts for Fire and Emergency Services**

The cities, townships, corporations or agencies which are parties hereto and which have agreements with other agencies to provide fire and emergency response agree to maintain such agreements in force and to provide copies of same to the other parties hereto by attaching copies of such existing agreements to this agreement thereby incorporating them and making them part of this agreement, and by promptly notifying in writing the other parties of any amendment, renewal, or termination of such agreements, including the changing of fire district lines. In the event such an agreement lapses, there shall be no further obligation by the other parties hereto to respond to a request for assistance within the fire protection area covered by such lapsed agreement.

### **Section 9. Term of Agreement**

This agreement shall be in full force and effect upon execution by all parties hereto and the filing and recording thereof as provided in Section 12. The agreement shall have a term of three (3) years from the date of execution and thereafter shall continue in effect from year to year. The agreement may be amended by agreement of all parties. Any party may withdraw from the agreement by giving thirty (30) days written notice to each of the other parties hereto by certified mail in which case said notifying party shall be deleted from further operation of the agreement.

### **Section 10. Administration of Agreement**

This agreement shall be administered by the agreeing parties who shall periodically review said agreement and resolve any problems which may arise in carrying out said agreement.

### **Section 11. Notices**

Any written notice as required in this agreement shall be sent to the address of the respective parties as shown on the execution portion of this agreement.

**Section 12. Prior Fire Mutual Aid Agreements**

This agreement supersedes any and all prior fire and emergency response mutual aid agreements between and among the parties or their respective member department.

Upon execution by all parties hereto, this agreement shall be filed with the Secretary of State and recorded with the \_\_\_\_\_ County Recorder.

IN WITNESS THEREOF, the parties hereto have duly executed this agreement effective on the date(s) as shown below.

CITY OF \_\_\_\_\_

Address \_\_\_\_\_

By \_\_\_\_\_

Attest \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_ TOWNSHIP FIRE DEPARTMENT

Address \_\_\_\_\_

By \_\_\_\_\_

Attest \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_ FIRE DEPARTMENT, INCORPORATED

Address \_\_\_\_\_

By \_\_\_\_\_

Attest \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_ FIRE PROTECTION AGENCY

Address \_\_\_\_\_

By \_\_\_\_\_

Attest \_\_\_\_\_

Date \_\_\_\_\_

*(Each governing body of each department passes a resolution approving the mutual aid agreement and all parties sign)*

*(File with County Recorder in each affected county and with Secretary of State. Must be reviewed by Attorney General's Office if one of the parties is out of state)*





## Appendix E

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**A resolution is necessary to establish a replacement fund which is used to accumulate funds necessary for future purchases of major equipment such as fire engines or ambulances. The annual allocation to the replacement fund is limited to 30 cents per thousand dollars of assessed value of taxable property.**



**MODEL RESOLUTION TO ESTABLISH A REPLACEMENT FUND**

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION ESTABLISHING A VEHICLE DEPRECIATION TRUST FUND FOR THE REPLACEMENT OF A FIRE AND EMERGENCY RESPONSE VEHICLE**

**Whereas,** \_\_\_\_\_ Township, of \_\_\_\_\_ County, Iowa, provides fire suppression, medical and other emergency response services to the citizens of \_\_\_\_\_ Township, \_\_\_\_\_ County, Iowa and the surrounding area;

**Whereas,** \_\_\_\_\_ Township needs to purchase and maintain emergency response equipment and vehicles in order to provide fire suppression, medical and other emergency response services;

**Whereas,** the cost of purchasing and maintaining equipment and vehicles needed to provide such services exceeds an amount that can be allocated in one fiscal year;

**Whereas,** \_\_\_\_\_ Township has developed a plan to finance the payment of equipment and vehicles over a period of time;

**Now Therefore Be It Resolved** by the Township Trustees of \_\_\_\_\_ Township, \_\_\_\_\_ County, Iowa that there is hereby established a "Vehicle and Equipment Depreciation Trust Fund for Fire and Emergency Response Services," hereafter referred to as the "Trust Fund."

**Be It Further Resolved** that the Township Clerk is hereby directed by this resolution to establish upon the Township books of account said Trust Fund;

**Be It Further Resolved** that all donations, payments, and transfers from the general fund shall be credited to said Trust Fund;

**Be It Further Resolved** that the Township Trustees may authorize the transfer from the fire and emergency response account of the Township's general fund to said Trust Fund for the purpose of accumulating capital reserves for the replacement of equipment and vehicle facilities;

**Be It Further Resolved** that no money shall be expended from said Trust Fund, except upon an appropriation of the Township Trustees to the fire and emergency response account solely for the purpose set forth in this resolution.

**Be It Further Resolved** that donations received for this Trust Fund are conditioned that those sums will only be spent for the purpose set forth herein, and no donation given for the purpose set out shall be used for any other purpose without the expressed approval of the donors.

This resolution shall be effective upon its passage and approval in accordance with law.

PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

Signed \_\_\_\_\_ Chair \_\_\_\_\_ Township Trustees

Attest \_\_\_\_\_ Clerk \_\_\_\_\_ Township

## Appendix F

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**To establish a uniform and stable formula to determine cost sharing of equipment and operations of emergency services supplied by multiple agencies.**



## SHARING FORMULA FOR EMERGENCY RESPONSE SYSTEMS

This formula is an objective method which may be used to determine the portion cities and townships pay for shared emergency response services. It is based on this assumption: the cost of emergency service is, in large part, a function of three measurable factors, each affecting the cost of response. The three factors are:

**1. Assessed value:** Emergency service departments protect property. The greater the value of property, the greater the need for, and cost of, protection. The "assessed value" is determined by all assessed value of real estate in each individual city and township protected by an emergency response system.

**2. Total calls:** Each emergency call in a city or township costs. The more calls, the greater the cost of response. The emergency response department tracks calls to each city and township.

**3. Population:** People are protected by emergency response systems. In addition, people cause the need for emergency response. Therefore, the greater the number of people, the greater the need for, and cost of, protection. Census data provides this factor.

This formula is used to determine an equitable cost share and may be included in contractual agreements. The formula is:

$$\frac{\% AV + \% TC + \% POP}{3} = \text{COST SHARE}$$

**Where: AV = ASSESSED VALUE OF REAL ESTATE IN AREA SERVED**

**TC = ANNUAL AVERAGE OF TOTAL CALLS TO AREA SERVED**

**POP = POPULATION OF AREA SERVED**

Notes regarding use of the formula:

**AV:** When calculating the assessed value, the goal is to determine the value of property in each city and township. The goal is to attempt consistency from one entity to another and to use the same definition of "assessed." Some real estate (such as state parks, government real estate and real estate owned by non profit organizations, etc.) is not taxed but is assessed. In such cases users of this formula may wish to include those values in the calculations since such real estate requires protection regardless of its tax exempt status. In such cases, the calculation should be consistent among each city and township. If a township is split between two or more response departments, only the assessed value of the portion protected is included. Some cities and townships agree to delete the value of agricultural land.

**TC:** Total calls should be a running average of 3 to 5 years. Some cities and townships do not include calls to highway crashes, thus spreading the cost of such response over the entire protection district. If a township is split, only the calls to the portion protected are included.

**POP:** If a township is split, only the population of the portion protected by the response department is included.



## COST SHARING FORMULA WORKSHEET

### 1. DETERMINE TOTAL COST OF EMERGENCY RESPONSE

\$ \_\_\_\_\_

(Include all costs for providing protection to the entire area or district served including operating, training, insurance, utilities, workers' compensation, personnel, debt service, etc.)

### 2. LIST VALUE OF AV, TC AND POP FOR EACH CITY AND TOWNSHIP

	Assessed Value AV	Total Calls TC	Population POP
City 1			
City 2			
Township A			
Township B			
Township C			
Township D			
Township E			
Township F			
Total			

### 3. CALCULATE PERCENT AV, TC AND POP FOR EACH CITY AND TOWNSHIP

	% Assessed Value AV	% Total Calls TC	% Population POP
City 1			
City 2			
Township A			
Township B			
Township C			
Township D			
Township E			
Township F			
Total			



**4. CALCULATE COST SHARE**

**CITY 1** \_\_\_\_\_

$$\text{_____}(\%AV) + \text{_____}(\%TC) + \text{_____}(\%POP) = \frac{\text{_____}}{3} = \text{_____} \% \text{ of Total Cost } (\$ \text{_____})$$

**CITY 2** \_\_\_\_\_

$$\text{_____}(\%AV) + \text{_____}(\%TC) + \text{_____}(\%POP) = \frac{\text{_____}}{3} = \text{_____} \% \text{ of Total Cost } (\$ \text{_____})$$

**TOWNSHIP A** \_\_\_\_\_

$$\text{_____}(\%AV) + \text{_____}(\%TC) + \text{_____}(\%POP) = \frac{\text{_____}}{3} = \text{_____} \% \text{ of Total Cost } (\$ \text{_____})$$

**TOWNSHIP B** \_\_\_\_\_

$$\text{_____}(\%AV) + \text{_____}(\%TC) + \text{_____}(\%POP) = \frac{\text{_____}}{3} = \text{_____} \% \text{ of Total Cost } (\$ \text{_____})$$

**TOWNSHIP C** \_\_\_\_\_

$$\text{_____}(\%AV) + \text{_____}(\%TC) + \text{_____}(\%POP) = \frac{\text{_____}}{3} = \text{_____} \% \text{ of Total Cost } (\$ \text{_____})$$

**TOWNSHIP D** \_\_\_\_\_

$$\text{_____}(\%AV) + \text{_____}(\%TC) + \text{_____}(\%POP) = \frac{\text{_____}}{3} = \text{_____} \% \text{ of Total Cost } (\$ \text{_____})$$

**TOWNSHIP E** \_\_\_\_\_

$$\text{_____}(\%AV) + \text{_____}(\%TC) + \text{_____}(\%POP) = \frac{\text{_____}}{3} = \text{_____} \% \text{ of Total Cost } (\$ \text{_____})$$

**TOWNSHIP F** \_\_\_\_\_

$$\text{_____}(\%AV) + \text{_____}(\%TC) + \text{_____}(\%POP) = \frac{\text{_____}}{3} = \text{_____} \% \text{ of Total Cost } (\$ \text{_____})$$

**TOTAL COST OF EMERGENCY RESPONSE \$** \_\_\_\_\_

## COST SHARING FORMULA WORKSHEET

### 1. DETERMINE TOTAL COST OF EMERGENCY RESPONSE \$50,000

### 2. LIST VALUE OF AV, TC AND POP FOR EACH CITY AND TOWNSHIP

	Assessed Value AV	Total Calls TC	Population POP
Cityville	\$26,000,000	92	1,595
Big Township	\$50,000,000	62	465
Small Township	\$38,000,000	14	130
Medium Township	\$25,000,000	32	254
Total	\$139,000,000	200	2,444

### 3. CALCULATE PERCENT AV, TC AND POP FOR EACH CITY AND TOWNSHIP

	% Assessed Value AV	% Total Calls TC	% Population POP
Cityville	19	46	65
Big Township	36	31	19
Small Township	27	7	6
Medium Township	18	16	10
Total %	100	100	100

### 4. CALCULATE COST SHARE

**CITY:** Cityville

$$19 (\%AV) + 46 (\%TC) + 65 (\%POP) = \frac{130}{3} = 43\% \text{ of } \$50,000 = (\$21,500)$$

**TOWNSHIP:** Big

$$36 (\%AV) + 31 (\%TC) + 19 (\%POP) = \frac{86}{3} = 29\% \text{ of } \$50,000 = (\$14,500)$$

**TOWNSHIP:** Small

$$27 (\%AV) + 7 (\%TC) + 6 (\%POP) = \frac{40}{3} = 13\% \text{ of } \$50,000 = (\$6,500)$$

**TOWNSHIP:** Medium

$$18 (\%AV) + 16 (\%TC) + 10 (\%POP) = \frac{44}{3} = 15\% \text{ of } \$50,000 = (\$7,500)$$

**TOTAL COST OF RESPONSE \$ 50,000**





# Appendix G

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## Recommended Fence Viewing Forms and Instructions

1. Instructions
2. Notice to Adjoining Landowner(s)
3. Application for Fence Viewing
4. Notice of Hearing
5. Notice of Findings
6. Certificate of Non-Payment of Costs



## RECOMMENDED FENCE VIEWING FORMS AND INSTRUCTIONS

1. Chapter 359A provides guidance on the functions of township trustees who serve as fence viewers. When reviewing the provisions of these chapters, be sure to check for legislative amendments. A relatively large number of Iowa Supreme Court cases are also part of the Iowa law on fences.
2. When adjoining landowners have a controversy on how to erect or maintain a partition fence, they may jointly submit the matter to the trustees/fence viewers by completing Form FV-2 and signing the notice of service on FV-3 which is completed by the clerk.
3. When only one of the parties in controversy requests fence viewing, the party so requesting returns Form FV-1 to the township clerk with proof of service of notice attached.
4. If the complaint is not resolved within 30 days, the complaining party completes Form FV-2 in duplicate and gives both copies to the township clerk. (Collecting the fence viewer fee at this time is recommended.)
5. After Form FV-2 is received by the clerk, the hearing time and place are established and Form FV-3 is completed by the clerk. The complaining party should acknowledge service, since that is the party who is bringing the controversy to the trustees. The responding party may also acknowledge service in the blank provided on the form. If the responding party refuses to sign the Acknowledgment of Service, the notice must be served by the sheriff. Keep in mind that the respondent must have official notice at least five days prior to the date set for hearing.
6. Form FV-4 is to be completed after the trustees have determined the responsibilities for maintaining the partition fence. This form must be completed in duplicate, with one copy filed with the township records and the other copy with the county recorder. It would be a good idea to give each party a copy of the order for his or her records.
7. With respect to the procedures and the law involved in fence viewing, the county attorney's counsel may be requested by the trustees. However, the clerk and trustees should be familiar enough with the procedures and forms to handle the bulk of the problems encountered.
8. Duplicate copies of Forms FV-1, FV-2, FV-3, and FV-4 should be filed with the county recorder when the fence viewing process is complete.
9. After the fence work has been ordered and recorded, if the required work has not been completed within thirty days from the time fixed in the order, the complaining landowner will be required to deposit with the fence viewers a sum of money sufficient to pay for the necessary work and the cost of the fence viewers.
10. The fence viewers then have the work completed using the complainant's deposit to pay the costs. The respondent is then billed for the costs. If the respondent does not pay the bill within ten days, the defaulted cost is certified to the county treasurer with Form FV-5. An assessment is added to the property tax and the complainant's deposit is returned when the taxes are collected.
11. Iowa State University Extension cannot provide townships with multiple copies of the fence forms. The township clerk should duplicate the fence viewing forms for future use.

*Prepared by David H. Hammond and Mark E. Settle, Extension community development specialists, from materials developed by John Criswell, former Warren County attorney. Reviewed by Earl M. Willits, former head/Farm Division, Iowa Department of Justice, and Neil E. Harl, professor of economics, TSU, and member of the Iowa 8CIJ.*

**NOTICE TO ADJOINING LANDOWNER(S)**

TO: \_\_\_\_\_

Name(s)

\_\_\_\_\_

Address

You are hereby notified that a partition line fence between your real estate and that owned by Complainant is in need of erection, maintenance, rebuilding or repair. The legal description of the partition line fence in issue is as follows:

The nature of the complaint is:



You are further notified that this complaint made pursuant to Chapter 113 of the Iowa Code will be turned over to the Township Trustees, \_\_\_\_\_ County, acting as fence viewers, if no action is taken to remedy the problem within thirty (30) days of the mailing of this notice.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Very truly yours,

\_\_\_\_\_  
\_\_\_\_\_

Complainant(s)

\_\_\_\_\_  
\_\_\_\_\_

Address

Acknowledgment of Notice

The undersigned landowner(s) hereby accepts notice of a partition line fence complaint made by \_\_\_\_\_, Complainant(s), this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_

Respondent(s)

(Have Acknowledgment of Notice signed by Respondent(s) or send by certified mail, return receipt requested, or give to Sheriff for personal service. Keep duplicate copy with proof of notice and return to Township Clerk.)



**BEFORE THE TOWNSHIP TRUSTEES**

\_\_\_\_\_ TOWNSHIP \_\_\_\_\_ COUNTY, IOWA

\_\_\_\_\_  
Complaining Party

\_\_\_\_\_  
Address

\_\_\_\_\_  
Responding Party

\_\_\_\_\_  
Address

Now comes the above named Complainant(s) and respectfully makes application to the  
\_\_\_\_\_ Township Trustees, \_\_\_\_\_ County, pursuant to Chapter  
359A, Iowa Code, to act as Fence Viewers to determine a fence controversy with the above named  
Respondents, and do state to the Trustees as follows:

1. These Complainant(s) own the following described parcel:

2. Adjoining the ownership of these Complainant(s), the Respondent(s) own the following described parcel:



3. A controversy has developed between the two adjoining owners in the following respects: (Explain inadequacy of fence.)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_

Complaint(s)

State of Iowa, \_\_\_\_\_ County, SS.

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before the undersigned, a Notary Public in and for the State of Iowa, personally appeared known to me to be the identical person(s) named in and who executed the within and foregoing instrument, and acknowledged that he/she executed the same as a voluntary act and deed.

\_\_\_\_\_  
Notary Public in and for the State of Iowa

**NOTICE**

TO: \_\_\_\_\_  
Complaining Party

\_\_\_\_\_  
Address

\_\_\_\_\_  
Responding Party

\_\_\_\_\_  
Address

You are hereby notified that the Township Trustee, \_\_\_\_\_ County, acting as fence viewers under Chapter 113 of the Iowa Code, will meet to hear the fence viewers' controversy between the above named adjoining landowners on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_.

You may be present and present any facts you desire for consideration in connection therewith. The partition fence in dispute is located at:

Govern yourselves accordingly.

Township Clerk

**ACKNOWLEDGMENT OF SERVICE**

The undersigned landowner(s) hereby accepts due, timely and legal service of notice of the above and foregoing Notice of Hearing this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_

Complaining Parties

**ACKNOWLEDGMENT OF SERVICE**

The undersigned landowner(s) hereby accepts due, timely and legal service of notice of the above and foregoing Notice of Hearing this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_

Responding Parties

NOTE: If all interested parties do not sign Acknowledgment of Service, those not signing must be served personally by the Sheriff at least five (5) days prior to date set for hearing.

If notice is to be served on nonresidents, see Section 359A.7 for publication requirements.

*(Copy of this Notice to each party acknowledged or with proof of service shall be placed on record with County Recorder.)*

**NOTICE OF FINDINGS**

\_\_\_\_\_ TOWNSHIP, \_\_\_\_\_ COUNTY

\_\_\_\_\_  
Complaining Party

\_\_\_\_\_  
\_\_\_\_\_  
Address

vs.

\_\_\_\_\_  
Responding Party

\_\_\_\_\_  
\_\_\_\_\_  
Address

Now on this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_, a controversy having arisen between the parties named above, adjoining landowners, as to the erection and maintenance of a partition fence, it comes on for hearing before \_\_\_\_\_ Township Trustees, \_\_\_\_\_ County, State of Iowa, acting as fence viewers upon the request of one of the landowners, pursuant to Chapter 359A of the Code.

The Trustees, after providing all parties in interest with due notice or accepting waiver of same, after inspection of the property and fences and being fully advised in the premises, FINDS:



That the complaining party is the owner of the following described real estate, to-wit: (Insert full legal description.)

and

That the responding party is the owner of the following described real estate, to-wit: (Insert full legal description).

and

That there is a partition fence between said tract of real estate which should be maintained and repaired according to Iowa law.

and

That the Trustees further find that the parties should build, repair and/or maintain their respective portions of said partition fence as is hereinafter ordered.

**IT IS THEREFORE HEREBY ORDERED AND ADJUDGED** by the Trustees of said Township as follows, to-wit:

1. That the complaining party, his/her grantees and successors in interest shall erect and/or maintain that part of the said partition fence described as follows, to-wit:

2. That the responding party, his/her grantees and successors in interest shall erect and/or maintain that part of the said partition fence described as follows, to-wit:

3. That said partition fence shall be a "lawful" fence.

4. (Insert other legal requirements to be made of one or both parties including date when work is to be completed.)

5. That the costs of this proceeding to be paid on entry of this Order shall be borne as follows:

Recording Fees \$ \_\_\_\_\_ Copy Fees \$ \_\_\_\_\_

Trustee Fees \$ \_\_\_\_\_ Clerk Fees \$ \_\_\_\_\_

Complaining party shall pay \$ \_\_\_\_\_; Responding party shall pay \$ \_\_\_\_\_.

IN WITNESS WHEREOF, we have hereunto signed our names as Trustees

of \_\_\_\_\_ Township, \_\_\_\_\_ County, State of Iowa.

Dated at \_\_\_\_\_, Iowa, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

**TOWNSHIP TRUSTEES ACTING AS FENCE VIEWERS**

\_\_\_\_\_  
TRUSTEE

\_\_\_\_\_  
TRUSTEE

\_\_\_\_\_  
TRUSTEE

*(At least two Trustees must sign.)*

Attest:

\_\_\_\_\_  
Township Clerk

APPEALS MAY BE MADE BY FILING A **NOTICE OF APPEAL** WITH THE **CLERK OF DISTRICT COURT** WITHIN **20 DAYS** AFTER THE DATE OF THIS DECISION.



STATE OF IOWA, COUNTY OF \_\_\_\_\_, SS.

I, \_\_\_\_\_, being first duly sworn on oath  
depose and state that I am the Township Clerk of \_\_\_\_\_  
Township, \_\_\_\_\_ County, Iowa; that I do hereby certify that  
the foregoing Order of Fence Viewers was recorded in the Township book under the date  
of \_\_\_\_\_; and that the foregoing Order is a true and correct copy of said Order as  
recorded in said Township book.

\_\_\_\_\_  
Township Clerk

Subscribed and sworn to before me by \_\_\_\_\_ this \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public in and for the State of Iowa

*(File one copy in the Township book and file one copy with the County Recorder.  
Each party to the Order should also have a copy for his or her records.)*



**CERTIFICATE TO COUNTY TREASURER FOR NON-PAYMENT OF COSTS**

Pursuant to the provisions of Chapter 359A.6 of the Iowa Code the undersigned Township Trustees hereby certify to the \_\_\_\_\_ County Treasurer as follows:

That on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the \_\_\_\_\_ Township Trustees, \_\_\_\_\_ County, entered an Order as Fence Viewers in the dispute between \_\_\_\_\_, Complainant, and \_\_\_\_\_, Respondent.

That the Respondent has failed to carry out the requirements set forth in said Order.

That the Complainant has deposited a sum of money sufficient to carry out said Order.

That the Fence Viewers have caused said Order to be carried out and have paid the costs of work completed.

That the Respondent has not paid said costs and remains in default for a period of more than ten (10) days.

That the full amount due from said party is in the amount of \$\_\_\_\_\_.



That this certificate is made for the purpose of entering said amount upon the tax list to be collected as other taxes as by law provided.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
TRUSTEE

\_\_\_\_\_  
TRUSTEE

\_\_\_\_\_  
TRUSTEE

*(At least two Trustees must sign.)*

Attest:

\_\_\_\_\_  
Township Clerk

## **THANKS AND ACKNOWLEDGMENTS**

Many have contributed to the compilation of this updated handbook. First thanks must go to Norm Riggs for pioneering the project many years ago. This is an update built on the strong foundation Norm built.

Additionally many in the ISU Extension and Outreach family have encouraged this update; to them we also owe gratitude for the continuance of our mission to provide training to the township trustees and clerks in their pursuit toward good governance.

In particular, acknowledgment goes to direct contributors to the update.

- Dennis Britson, Executive Officer/Attorney at the Iowa Insurance Division.
- Roger A. McEowen, Associate Professor, Agricultural Education and Studies, Iowa State University
- George Oster, George Oster and Associates, LLC
- Kathleen Richardson, Executive Director, Iowa Freedom of Information Council



