

# Iowa

---

Iowa ranks 15th among the states in number of local governments, with 1,975 as of June 2002.

## **COUNTY GOVERNMENTS (99)**

There are no areas in Iowa lacking county government. The county governing body is called the county board of supervisors.<sup>1</sup>

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (948)**

The 948 subcounty general purpose governments in Iowa comprise of 948 municipal (city) governments only. The townships in Iowa are not counted as separate governments in census statistics on governments.

### **Municipal Governments (948)**

All municipalities in Iowa are now designated as cities, including those governments that were designated as “towns” prior to July 1, 1975.

### **Township Governments (0)**

The civil townships in Iowa are distinct geographical areas. Except in areas where boundaries of one or more civil townships are coterminous with the boundaries of a city, an elected board of township trustees governs each township.<sup>2</sup> Iowa townships may provide fire protection, cemeteries, community centers, and township halls. Township trustees also serve as fence viewers, and resolve animal trespass problems upon request. Although Iowa township trustees may levy taxes, and may issue anticipatory bonds, the compensation of township trustees (other than fees) is paid by the county government. For this reason, townships in Iowa are classified as administrative subdivisions of the counties, and are not counted as separate governments, in census statistics on governments.

## **PUBLIC SCHOOL SYSTEMS (386)**

### **School District Governments (386)**

The following types of school districts in Iowa are counted as separate governments for census purposes:

<sup>1</sup>One county—Lee—has two county seats.

<sup>2</sup>In areas where the boundaries of one or more civil townships are coterminous with the boundaries of a city, the offices of township trustees and township clerk are abolished.

Community school districts  
Consolidated school districts  
Independent school districts  
“Merged areas:”

Area community colleges  
Area vocational schools

All school districts are governed by elected boards of directors. They may issue bonds after local referendum, and may levy taxes. The terms “school district” and “school corporation” are used interchangeably in the Iowa statutes. In addition, state law provides that not more than 15 school corporations known as “merged areas,” and organized as either area vocational schools or area community colleges, may be established. These merged areas are also counted as governments. Such areas are governed by elected boards of directors. They may levy taxes and, upon voter approval, issue bonds.

### **Dependent Public School Systems (0)**

Iowa has no dependent public school systems.

### **Other Educational Activities**

The area education agencies in Iowa, which provide special educational services, are classified as joint educational service agencies of the school districts they serve, and are not counted as separate governments. The agencies are governed by boards of directors selected by vote of the boards of member districts. Their fiscal needs are met by the participating school districts and by state grants. As of June 2002, 15 area education agencies were reported in operation.

## **SPECIAL DISTRICT GOVERNMENTS (542)**

Iowa statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Airport Authorities**

This type of authority may be established by joint agreement of two or more counties or cities. Their creation requires approval by ordinance of each participating government following public hearing. Each authority has a board appointed by the governing bodies of the member governments with the number from each government determined in the agreement. The authority may fix and collect rates, fees, and charges, accept grants and loans, and issue revenue. Participating governments may levy

---

taxes for airport purposes. Airport authorities that serve a single municipality are not counted as separate governments. See “Subordinate Agencies and Areas” below.

### **Benefited Fire Districts**

Since 1975, benefited fire districts may no longer be established in Iowa. However, districts already in existence may continue to operate. Each district is governed by a three-member board of trustees, either elected or appointed by the county board of supervisors. The district may issue bonds and levy taxes after voter approval.

### **Benefited Law Enforcement Districts**

Districts to provide law enforcement services are established by resolution of the county supervisors, after petition of property owners and a public hearing. A board of trustees, initially appointed by the county supervisors, but subsequently elected, governs each district. The districts may levy ad valorem taxes and issue bonds after voter approval. No benefited law enforcement districts were reported to be in existence as of June 2002.

### **Benefited Recreational Lake Districts**

These districts to provide recreation facilities are established by resolution of the county supervisors, after petition of property owners and a public hearing. An elected board of trustees governs each district. In cases, where the state owns at least 400 acres of land contiguous to a lake in the district, the Natural Resources Commission appoints two additional members to the board. The districts may levy ad valorem taxes and issue bonds after voter approval.

### **BENEFITED STREET LIGHTING DISTRICTS**

Benefited street lighting districts are established by the county board of supervisors on petition by property owners after public hearing and report by a qualified engineer. The three-member elected board of trustees is initially selected from the five candidates receiving the highest number of voters, but may thereafter be elected or appointed. The districts may levy ad valorem taxes, issue bonds, and levy user fees.

### **Benefited Water Districts and Subdistricts**

Benefited water districts and subdistricts, organized for the purpose of supplying water to particular areas, may be created by the county board of supervisors on petition of the property owners after a public hearing. Improvements, however, must be approved by referendum. Each district is governed by a board of trustees, either elected or appointed by the county board of supervisors. These boards may issue bonds, levy an ad valorem tax, and fix and collect charges for water. The county levies special

assessments to build the water system. Benefited water districts may be formed as combined water and sanitation districts under the same provisions.

### **Community Clusters**

Community clusters are formed through joint powers agreements between two or more cities, counties or special taxing districts to provide for joint functions and services. The composition of their governing body is specified in the agreement. They may receive revenue through revenue-sharing arrangements, and may levy an ad valorem tax with voter approval.

### **Community Mental Health Boards**

Community mental health boards may be formed by resolution of one or more county boards of supervisors, and approval of the state department of human services. They are governed by a board of elected trustees. The board may bill the county for services, and may receive state, federal, local and private contributions. Community mental health boards that are established as nonprofit corporations are classified as private entities. No community mental health boards were reported in existence as of June 2002.

### **Emergency Medical Services Districts**

These districts may be established by a county board of supervisors or the governing body of a municipality after petition by property owners and approval at referendum. Each district is governed by a board of three elected trustees. The district may issue bonds and levy ad valorem property taxes with voter approval.

### **Housing Authorities**

A housing authority may be established by a municipality, by resolution of its governing body. Each authority is administered by a board of five commissioners appointed by the mayor. An authority may collect rents and fees, accept grants and contributions, and issue bonds. A municipality, through its council, may choose to exercise housing powers rather than establish a housing authority. See “Subordinate Agencies and Areas,” below, for housing authorities with ex officio boards. Most housing authorities in Iowa are governed by the city council ex officio.

### **Joint 911 Service Boards**

State legislation requires each county board of supervisors to establish a joint 911 service board in order to develop enhanced emergency telephone communication systems statewide. Each political subdivision that has a public safety agency operating within the territory served by the board is entitled to voting membership on the board. Upon request by the board following voter approval, the

---

State Department of Public Defense may impose a surcharge on local telephone service to fund board operations. The board may also accept funds from the State Finance Authority.

### **Joint Building Authorities**

These authorities to finance the construction of public buildings are established by joint resolution of a county and the city forming the county seat. A board of three commissioners (one representing the county, one representing the city, and one appointed jointly by both governments) governs each authority. The authority may fix rates, rentals, fees, and charges, accept the proceeds of city or county taxes, and, after voter approval, issue bonds.

### **Joint Solid Waste Service Agencies**

These agencies are created by intergovernmental agreement between any two or more governments. The composition of the agency governing body is specified in the agreement creating the agency. The agencies may impose license and permit fees, receive revenue for services rendered under contract, and issue revenue bonds.

### **Joint Transit Agencies**

These agencies are created by agreement between one or more cities and other public agencies. A board of trustees, composed according to terms of the agreement creating the agency, governs the agency. The agency may impose fees and charges for its facilities, receive contributions from participating governments, and accept state and federal grants. Participating governments may issue bonds on behalf of the agency after voter approval. The Des Moines Metropolitan Transit Authority is one of the agencies created under this law.

### **Joint Water Utilities**

These utilities are created by joint resolution of two or more cities, after referendum. The composition of the utility board is specified in the resolution creating the utility. The utility may collect rates and charges for its services, issue revenue bonds, and receive the proceeds of city tax levies. No joint water utilities were reported to be in existence as of June 2002.

### **Levee and Drainage Districts**

Levee and drainage districts may be formed by the county board of supervisors on petition of the landowners after an engineer's report and a public hearing. An elected board of three supervisors or trustees governs each district. These districts may issue bonds and levy benefit assessments. Drainage subdistricts may be established within these districts, but they have no separate governing body and are not counted as separate governments. Levee and drainage districts under the management of

county boards of supervisors or county boards of drainage commissioners are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Library Service Areas**

A 1975 law divides the state into seven regions to provide supportive library services to existing public libraries and to individuals with no other access to public library service. Each library service area consists of seven elected trustees. Library service areas may receive state funds, may contract out with other libraries, and may require contributions from local governments served as a condition for providing services to those governments.

Prior to changes in legislation in 2001, library service areas were formerly known as regional library boards.

### **Metropolitan Area Solid Waste Disposal Agencies**

These agencies are created by a joint agreement between participating counties and municipalities to provide solid waste disposal facilities. Each agency is governed by a board consisting of representatives of each government served. The agency may fix charges for its services and may issue revenue bonds.

### **Quad Cities Interstate Metropolitan Authority**

This authority is described under "Illinois—Special District Governments."

### **Real Estate Improvement Districts**

These districts are created upon petition of property owners to a county or city governing body, followed by a public hearing and referendum. They are governed by a board of elected trustees. These districts may levy property taxes and special assessments, and may fix charges for services. They may issue general obligation and revenue bonds.

### **Rural Water Districts**

Rural water districts are established by the county board of supervisors on petition of property owners and after hearing. An elected board of directors governs each district. The district may fix rates, accept federal grants, and issue revenue bonds.

### **Sanitary and Sanitary Sewer Districts**

Districts to construct, maintain, and operate a sewer system may be formed by the county board of supervisors on petition of voters after a public hearing and local referendum. A board of trustees governs each district. Three trustees are appointed by the county supervisors from the five candidates receiving the largest popular vote; thereafter, trustees are elected.

---

Sanitary and sanitary sewer districts may issue bonds, levy ad valorem taxes and special assessments, and fix rates and charges.

### **Soil and Water Conservation Districts**

Soil and water conservation districts are established by the State Soil and Water Conservation Committee after petition and after hearing. An elected board of five commissioners governs each district. A district may require contributions from landowners for services and may accept state and federal contributions. Soil and water conservation subdistricts are dependent activities of the soil and water conservation district creating them, and are not counted as separate governments. Subdistricts may be established within a soil and water conservation district to provide for watershed protection and flood prevention. The board of the establishing district administers the subdistrict, and may levy ad valorem taxes and benefit assessments for these purposes.

Soil conservation and flood control districts are established by the county board of supervisors with the approval of the commissioners of any soil and water conservation district and of the state conservation commission and the department of natural resources. Each soil conservation and flood control district is governed by an elected board of trustees. These districts may issue bonds and levy special benefit assessments, and they have financing powers granted to levee and drainage districts. For soil conservation and flood control districts managed by the county board of supervisors, see “Subordinate Agencies and Areas,” below.

### **Special Land Use Districts**

These districts to preserve sites of historical or cultural significance are established by petition of the voters after public hearing and referendum. A board of seven elected trustees governs each district. The districts may levy ad valorem taxes.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Iowa that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas,” i.e., entities that serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served. In Iowa, the only county-related entities of this kind are the “townships” discussed in detail above.

**Iowa Finance Authority (state).** This authority was established to provide mortgage credit for low and moderate income housing. It also provides loans to small businesses, and finances sewage treatment projects. The authority is governed by a board of nine members appointed by the governor with the consent of the Senate. The authority may fix fees and charges, receive appropriations, gifts, grants or loans, make mortgage loans, and issue revenue bonds.

Other examples include:

#### **State**

Iowa Advance Funding Authority  
Iowa Agriculture Development Authority  
Iowa Business Development Finance Corporation  
Iowa Economic Protective and Investment Authority  
Iowa Higher Education Loan Authority  
Iowa Lottery Board  
Iowa Seed Capital Corporation<sup>3</sup>  
Iowa Railway Finance Authority  
Iowa Student Loan Liquidity Corporation  
Iowa Tobacco Settlement Authority  
Mississippi River Parkway Commission  
Missouri River Preservation and Land Use Authority  
Wallace Technology Transfer Foundation<sup>4</sup>

#### **County**

Agricultural extension districts and councils  
Airport authorities (single-county)  
Airport commissions (single-county)  
County conservation boards  
County enterprise commissions  
County public hospitals  
District health departments  
Highway drainage districts  
Levee drainage districts and improvements under management of county board of supervisors or county board of drainage commissioners  
Library districts  
Secondary road assessment districts  
Soil conservation and flood control districts under management of county boards of supervisors  
Special assessment and joint special assessment districts  
Townships  
Veterans Affairs Commissions

#### **Municipal**

Airport authorities (single-city)  
Airport commissions (single-city)  
Housing authorities governed by city council

---

<sup>3</sup>Authorizing legislation for the Iowa Seed Capital Corporation was repealed in 2001.

<sup>4</sup>Authorizing legislation for the Wallace Technology Transfer Foundation was repealed in 1999.

---

Joint electrical utilities  
Library districts  
Municipal improvement districts  
Revitalization areas  
Unified law enforcement districts  
Urban renewal agencies

**Private associations**

The rural electric cooperatives in Iowa are classified for census purposes as private cooperatives. They are not

counted as governments. Iowa laws also provide for various types of local areas for election purposes and administration of justice.