

Notice of the Ida County Board of Supervisors intent to fill the vacancy of the office of Ida County Auditor by Appointment.

Due to the retirement of Auditor Lorna Steenbock, Ida County has a vacancy in the Auditor's Office as of August 1, 2023. Pursuant to Iowa Code Section 69.14A (2)(a). The Board of Supervisors intends to fill the vacancy by appointment. The term of the appointment shall be until the next general election in 2024.

Pursuant to Iowa Code 69.14A (2) a petition may be filed by eligible electors within 14 days after the appointment requesting a special election to fill the vacancy until the canvass of the General Election which will be on November 12, 2024.

Persons interested in the appointment must apply for the position no later than June 30, 2023. The FY-24 salary will be \$62,538. Benefits include county paid family health and dental insurance. \$10,000 county paid life insurance policy and IPERS retirement plan. Detailed job description and applications are available at the Auditor's Office, 401 Moorehead St., Ida Grove, IA 51445 or on the idacounty.iowa.gov website or e-mail lsteenbock@idacountyia.us.

Interviews will be held as determined by the Board of Supervisors. Pursuant to Iowa Code Section 69.14A, the person appointed to fill the vacancy shall have actually resided in Ida County for at least sixty days prior to their appointment.

EMPLOYMENT APPLICATION FOR IDA COUNTY
Ida County is an Equal Opportunity Employer

PERSONAL

Full Name: _____
 First Middle Initial Last

Current Address: _____
 Number Street City State Zip

Telephone Number: () _____ Social Security Number: _____

Are you 18 years of age or older? Yes No Are you a military Veteran? Yes No
 If Yes, Dates of
Are you legally able to work in the United States? Yes No Active Duty _____ to _____

Have you ever been known by any other name(s) that the County will require to verify any of the information application? _____

Best time to contact you is: _____ a.m./p.m.
Have you ever been employed with us before? Yes _____ No _____ Date _____
Do any of your friends or relatives work here? Yes _____ No _____
Are you currently employed? Yes _____ No _____
Are you currently on "lay-off" status and subject to recall? Yes _____ No _____
Can you travel if a job requires it? Yes _____ No _____

EMPLOYMENT DESIRED

Job Title: _____ Date you can start: _____
Wage Desired _____
Are you available for work: Full-Time Part-Time Shift Work Seasonal

EDUCATION

Do you have a High School Diploma or GED? Yes No
Name of last school attended: _____ City: _____ State: _____
Circle last year of school completed: 6 7 8 9 10 11 12 13 14 15 16 17 18
Circle the highest degree earned: High School Diploma GED Certificate AA BD MD PHD Other
Area of Concentration and/or degree(s), certificates, licenses, endorsements: _____

Other Training or skills (Factory or Office Machines Operated, Special Courses, Computer Skills, etc.):

EMPLOYMENT HISTORY

Former Employment (List employers, starting with the current or most recent. Explain all gaps in time of employment.)

Company Name: _____ Job Title: _____

Address: _____

Number Street City State Zip
Start Date: ____/____/____ End Date ____/____/____ Rate of Pay: _____

Detailed Job Duties: _____

Reason for Leaving: _____

Company Name: _____ Job Title: _____

Address: _____

Number Street City State Zip
Start Date: ____/____/____ End Date ____/____/____ Rate of Pay: _____

Detailed Job Duties: _____

Reason for Leaving: _____

Company Name: _____ Job Title: _____

Address: _____

Number Street City State Zip
Start Date: ____/____/____ End Date ____/____/____ Rate of Pay: _____

Detailed Job Duties: _____

Reason for Leaving: _____

May we contact your former employers to verify this information? Yes _____ No _____

May we contact your present employer? Yes _____ No _____

Please provide any additional information about your abilities or interests that makes you a good candidate for this position:

Federal and state law prohibits discrimination in hiring due to age, race, color, creed, sex, national origin, religion, disability or veteran's status.

I certify that answers given herein are true and complete.

I authorize investigation of all statements contained in this application for employment as maybe necessary in arriving at an employment decision.

This application for employment shall be considered active for a period of time not to exceed 45 days. Any applicant wishing to be considered for employment beyond this time period should inquire as to whether or not applications are being accepted at that time.

I hereby understand and acknowledge that, unless otherwise defined by applicable law, any employment relationship with this organization is of an "at will" nature, which means that the Employee may resign at any time and the employer may discharge Employee at any time with or without cause. It is further understood that this "at will" employment relationship may not be changed by any written document or by conduct unless such change is specifically acknowledged in writing by an authorized executive of this organization.

In the event of employment, I understand that false or misleading information given in my application or interview(s) may result in discharge. I understand, also, that I am required to abide by all rules and regulations of the employer.

Signature of Applicant _____

Date _____

Ida County, Iowa

Job Description

Job Title: Auditor

Department: Auditor's Office

Prepared Date: 06/2023

Summary: This position is for the County Auditor

Experience: Working well with the public. Candidate should be able to communicate clearly, listen carefully and perform tasks correctly, with efficiency and accuracy. Candidate should be organized and focused with the ability to multi-task while being interrupted in the pursuit of daily assignments. Candidates should have experience and/or schooling which demonstrates the ability to perform the work. This includes:

- High school diploma or general education degree (GED)
- Accounting, accounts payable, experience preferred.
- Proficient in computer software applications, including Microsoft Word and Excel
- Payroll experience would be helpful, but not necessary.
- Real Estate experience would be helpful, but not necessary.
- Able to Supervise Employees
- Accuracy is essential

Essential Duties and Responsibilities:

These are not to be construed as exclusive or all inclusive. Other duties may be required and assigned.

1. Must receive, review and understand the policies of the county as set forth in the Employee Handbook and agree to abide by those terms and conditions.
2. Meet, greet and serve the public with courtesy.
3. Ability to work under pressure and meet deadlines.
4. Must be capable of regular and predictable attendance in order to perform assigned tasks.
5. Ability to proficiently operate general office equipment, such as a computer (including Microsoft Word, Excel, and Outlook), calculator, copy machine, fax machine, postage machine and telephone.
6. Perform a variety of clerical duties, including typing and filing.
7. Prepare and process various tasks-such as Valuation Reports, Budget Reports, Cash and GAAP Reports, Bond Reports, Tax Increment Financing report and prepare property taxes.
8. Prepare Board of Supervisor's Agendas, Appointments, and Minutes
9. Maintains various reports and spreadsheets.
10. Maintains accounting ledgers by verifying and posting account transactions.
11. Assists in preparing various month end reports.
12. Supervise Payroll, Accounts Payable and Real Estate transactions
13. Prepare budget and financial and various real estate reporting.
14. Qualifies and serves as a Passport Acceptance Agent, a Notary Public and issues rural liquor licenses.
15. Supervise and training election officials, including learning various election equipment and software operations.
16. Provides necessary documentation for the State Audit
17. Supervise custodial services.

18. Able to communicate well with the public and other departments and staff with regards to financial records, reports and transactions.
19. Understand and follow the Iowa Code.
20. Perform the Duties of Iowa Code 331.502-Duties of the County Auditor
21. See Attached for County Auditor Duties and Responsibilities

Work Environment: The work environment and the physical demand characteristics described here are representative of those an employee encounters while performing the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

1. The position is in an indoor office setting and requires frequent use of office equipment such as computers, copiers, fax machines, telephones.
2. Position requires frequent use of fingers, hands, and close vision.
3. Position requires substantial interaction/communication with other employees as well as the general public, vendors and department affiliates.
4. Position may have you lifting boxes of paper weighing up to twenty (20) pounds and occasionally lift items weighing up to fifty (50) pounds with assistance.
5. Position, when helping with election responsibilities, may require occasional weekend, early morning, and late night work hours and heavy lifting of voting equipment to various polling locations in the County.

Salary-This position is considered an elected full-time, (4-year terms) position, paid salary plus standard county benefits.

Accepted Position

Ida County is an Equal Opportunity Employer



County Auditor Duties and Responsibilities

The office of the County Auditor was created in 1870 as part of a revamping of county government. The duties of the office covered areas that had previously been given to the County Judge in 1851, in the first Code of Iowa, and then to the Clerk of Court in 1861, with the formation of the Board of Supervisors. The State Legislature added the duties of Commissioner of Elections in the early 1970s. The County Auditor is an elected position, with a term of four years.

The Institute of Public Affairs has labeled the Auditor's Office as the "**Hub of County Government.**" The Auditors and their staff are always available to help with your questions and invite you to visit their offices anytime.

The following information has been prepared by the Iowa State Association of County Auditors for the purpose of acquainting you with the duties and responsibilities of your County Auditor. No attempt has been made to cover all the functions of this office. We hope you use this as a reference and an educational guide for information about the County Auditor.

The Auditor may perform a variety of duties depending on the size of the county.

Budget Central

Along with these financial responsibilities, the Auditor's Office is considered **Budget Central** for all government entities. Schools, cities, townships, agricultural extension, county hospitals, emergency management agencies, E911 service boards, and county assessors file their completed budgets with the Auditor. These budgets, which include the tax asking for each entity, are reviewed by the County Auditor and then submitted to the State Department of Management. After the Board of Supervisors holds a public hearing on their budget, the Auditor also files the certified **County Budget** with the State Department of Management.

Clerk to the Board of Supervisors

As **Clerk to the Board of Supervisors**, the Auditor may perform a variety of duties depending on the size of the County. The Auditor may accept petitions, register complaints, or act on routine business in the absence of the Board. The Auditor often prepares Board meeting agendas, notifies the media, attends all Board meetings, keeps and records Board meeting minutes, and publishes the proceedings in the official County newspapers. The Auditor initiates bid notices, solicits proposals for County contracts for materials and services, and receives contract proposals. Official papers dealing with the Board of Supervisors' business are referenced and maintained by the Auditor. County Ordinances are prepared, published, recorded, and maintained by the County Auditor.

Commissioner of Elections

In 1972 the County Auditor was given an additional title of **Commissioner of Elections** by the legislature. In addition to federal, state, and county elections, the Commissioner of Elections then assumed the duties of all city, school, and special elections.

The Commissioner prepares and supervises the printing of ballots and/or programming of voting machines as well as orders all election supplies. The Commissioner conducts schools of instructions, according to law, for all precinct election officials and is responsible for their employment on election day. The Commissioner also prepares and monitors the processing of all absentee ballots in order to aid voters who will not be voting at the polls on election day.

Other duties of the Election Commissioner include:

- Acting as Receiving Clerk for nomination papers and public measures to be placed on the ballot.
- Acting as Clerk of the County Board of Election Canvassers and Special Precinct Board.

County Financial Officer

As the county's **Financial Officer**, the Auditor completes a "State of the County" Financial Report at the end of each fiscal year, which is a Revenue vs Expenditure report showing available cash reserves. Based on this report and budgets for the current year, the Auditor disburses all county funds. Claims for payment for all services and materials rendered and charged to the various county departments are submitted to this office for payment. The Auditor is responsible for "auditing" all claims and keeping a complete record of each transaction. It is the Auditor's responsibility to make sure that the departments do not exceed the budget appropriation approved by the Board of Supervisors.

County Registrar of Voters

In 1975 the Auditor became the **County Registrar of Voters** with the implementation of a state-wide voter registration law. The Auditor is responsible for maintaining the current records of residents desiring to vote and purging the records of those no longer eligible to vote. The Auditor is then able to prepare the necessary lists of qualified voters for each election.

County Tax Accountant

The Auditor tabulates the **taxable valuations** for each property owner in the county. After applying the proper exemptions, homestead and military credits, roll backs and other adjustments to the assessed valuations certified by the Assessor's Office, the Auditor certifies the "taxable" valuation of the county to the State. This computation creates the tax rate from which each taxpayer's statement is prepared.

After the State returns the certified tax rates for the above-mentioned taxing entities in the County, the Auditor becomes the **County Tax Accountant** and applies these tax rates to the taxable valuation of each property and then prepares a tax list showing each taxpayer's share of the total governmental tax asking. These figures are then certified to the County Treasurer's Office for collection.

Custodian of the Courthouse

The Auditor is the **Custodian of the Courthouse** under the direction of the Board of Supervisors. This responsibility includes not only general maintenance and repair of the building, but also issues involving office space, records storage, and disaster recovery.

Custodian of the Election Returns and Records

As **Custodian of the Election Returns and Records**, the Commissioner certifies the results to the state or subdivision involved and issues certificates of election to the proper persons.

Insurance/Bonds

Insurance policies and surety bonds are filed and maintained in the Auditor's Office.

Licenses/Permits

The Auditor's office processes various licenses and permits:

- Cigarette Licenses

- Beer Permits
- Liquor Licenses
- Fireworks Permits
- Passports

Other Reporting Requirements

Reports required by the Bureau of Census, Labor, OSHA, Job Service of Iowa, and various other general reports are prepared by the Auditor's Office.

Overseer of the County Plats

The Auditor is the **Overseer of the County Plats**. All documents dealing with the transfer of real estate recorded in the Recorder's Office are also filed in the Auditor's Office. Each document is proofed for accuracy and the chain of title researched. The document is then entered into the Transfer Record. Plat and Transfer Records are maintained showing the ownership of all parcels of land for taxation purposes. The Auditor may cause subdivisions to be platted when necessary and accordingly revises the county plats.

Payroll & Human Resources Manager

All the County payroll is computed and distributed by this office. Related reports such as FICA, IPERS, State and Federal withholding, insurance, 457 Deferred Compensation plans, and other deduction reports are filed with the proper entities. In some counties, the Auditor also acts as the **Human Resources Manager** and handles employee questions dealing with health insurance deductibles and co-payments, COBRA forms, annuity plans, vacation, sick leave, family/medical leave, military leave, and retirement options. Updating the County's Personnel Policy and job descriptions are also a responsibility of this office.

Records and Plans

Records and plans filed in the Auditor's office include:

- Manure Management Plans, Plan Updates, and Livestock Confinement Construction Permits are filed in the Auditor's Office.
- Drainage Records and Assessments are maintained by the Auditor's Office.
- Road and Bridge Records are maintained by the Auditor's Office.

331.502 General duties.

The auditor shall:

1. Have general custody and control of the courthouse, subject to the direction of the board.
2. Provide, upon request and payment of the legal fee, a certified copy of any record or account kept in the auditor's office.
3. Carry out duties relating to the administration of local governmental budgets as provided in chapter 24 and section 384.19.
4. Report the approval of the bond of a public officer approved by the auditor on behalf of the board as provided in section 64.21.
5. Have custody of the official bonds of county and township officers as provided in section 64.23.
6. Take temporary possession of the office and all official books and papers in the office of treasurer when a vacancy occurs and hold the office, books, and records until a successor qualifies as provided in section 69.3. The auditor shall also serve temporarily as the recorder if a vacancy occurs in that office and, if there is no chief deputy assessor, act temporarily as the assessor as provided in section 441.8.
7. Serve as a member of an appointment board to fill a vacancy in the membership of the board as provided in section 69.8, subsection 4.
8. Notify the chairperson of the county agricultural extension education council when the bond of the council treasurer has been filed as provided in section 176A.14.
9. Attest to anticipatory warrants issued by the board for the operation of a county limestone quarry as provided in section 353.7.
10. Carry out duties relating to the determination of residency, collection of funds due the county, and support of persons with an intellectual disability as provided in sections 222.13, 222.50, 222.61 through 222.66, 222.69, and 222.74.
11. Collect the costs relating to the treatment and care of private patients at the state psychiatric hospital as provided in sections 225.23, 225.24, and 225.35.
12. Carry out duties relating to the hospitalization and support of persons with mental illness as provided in sections 229.42, 230.3, 230.11, 230.15, 230.21, 230.22, 230.25, and 230.26.
13. Issue warrants and maintain a permanent record of persons receiving veteran assistance as provided in section 35B.10.
14. Make available to schools, voting equipment or sample ballots for instructional purposes as provided in section 280.9A.
15. Order the treasurer to transfer tuition payments from the account of the debtor school corporation to the creditor school corporation as provided in section 282.21.
16. Order the treasurer to transfer transportation service fees from the account of the debtor school corporation to the creditor school corporation as provided in section 285.1, subsection 13.
17. Apportion school taxes, rents, and other money dedicated for public school purposes as provided in section 298.11.
18. Carry out duties relating to school lands and funds as provided in chapter 257B.
19. Carry out duties relating to the establishment, alteration, and vacation of public highways as provided in sections 306.21, 306.25, 306.29, 306.30, 306.37, and 306.40.
20. Carry out duties relating to the establishment and maintenance of secondary roads as provided in chapter 309.
21. Collect costs incurred by the county weed commissioner as provided in section 317.21.
22. Maintain a file of certificates of appointment issued by county officers as provided in section 331.903.
23. Furnish information and statistics requested by the governor or the general assembly as provided in section 331.901, subsection 1.
24. Carry out duties relating to the organization, expansion, reduction, or dissolution of a rural water district as provided in chapter 357A.

25. Carry out duties related to posting financial information of a township as provided in sections 359.23 and 359.49.
26. Acknowledge the receipt of funds refunded by the state as provided in section 12B.18.
27. Be responsible for all public money collected or received by the auditor's office. The money shall be deposited in a bank approved by the board as provided in chapter 12C.
28. Carry out duties relating to the establishment and management of levee and drainage districts as provided in chapter 468, subchapter I, parts 1 through 5, chapter 468, subchapter II, parts 1, 3, and 6, and chapter 468, subchapters III and V.
29. Serve as a trustee for funds of a cemetery association as provided in section 523I.505.
30. Notify the state department of transportation of claims filed for improvements on public roads payable from the primary road fund as provided in section 573.24.
31. Certify to the clerk of the district court the names, addresses, and expiration date of the terms of office of persons appointed to the county judicial magistrate appointing commission as provided in section 602.6503.
32. Destroy outdated records as ordered by the board.
33. Designate newspapers in which official notices of the auditor's office shall be published as provided in section 618.7.
34. Carry out duties relating to lost property as provided in sections 556F.2, 556F.4, 556F.7, 556F.10, and 556F.16.
35. For payment of a permanent school fund mortgage, acknowledge satisfaction of the mortgage by execution of a written instrument referring to the mortgage as provided in section 655.1.
36. Receive and record in a book kept for that purpose, moneys recovered from a person willfully committing waste or trespass on real estate as provided in section 658.10.
37. Have the authority to audit, at the auditor's discretion, the financial condition and transactions of all county funds and accounts for compliance with state and federal law.
38. Carry out other duties required by law and duties assigned pursuant to section 331.323 or 331.610.
 1. [C73, §323; C97, §473; C24, 27, 31, 35, 39, §5141; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.1(8); S81, §331.502(1); 81 Acts, ch 117, §501]
 2. [R60, C73, §320; C97, §470; C24, 27, 31, 35, 39, §5141; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.1(7); S81, §331.502(2); 81 Acts, ch 117, §501]
 - 3 – 7. [S81, §331.502(3 – 7); 81 Acts, ch 117, §501]
 8. [C97, §497; C24, 27, 31, 35, 39, §5170; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.1; S81, §331.502(8); 81 Acts, ch 117, §501]
 - 9 – 49. [S81, §331.502(9 – 52); 81 Acts, ch 117, §501; 82 Acts, ch 1104, §51, 52]
83 Acts, ch 101, §77; 83 Acts, ch 185, §29, 62; 83 Acts, ch 186, §10080 – 10083, 10201; 86 Acts, ch 1108, §2, 3; 86 Acts, ch 1155, §4; 87 Acts, ch 115, §53; 87 Acts, ch 227, §27; 88 Acts, ch 1158, §69; 88 Acts, ch 1262, §7; 93 Acts, ch 148, §1; 94 Acts, ch 1173, §21, 22; 96 Acts, ch 1129, §113; 98 Acts, ch 1107, §9; 2000 Acts, ch 1117, §21; 2003 Acts, ch 35, §42, 49; 2003 Acts, ch 145, §251; 2005 Acts, ch 128, §2; 2005 Acts, ch 167, §54, 66; 2009 Acts, ch 57, §88; 2012 Acts, ch 1019, §124; 2012 Acts, ch 1113, §18; 2012 Acts, ch 1120, §127, 130; 2013 Acts, ch 135, §58; 2014 Acts, ch 1116, §52, 53; 2017 Acts, ch 133, §2; 2018 Acts, ch 1137, §27; 2020 Acts, ch 1045, §22; 2021 Acts, ch 80, §205]

331.503 General powers.

The auditor may:

1. Administer oaths and take affirmations on matters relating to the business of the office of auditor.

2. Subject to requirements of section 331.903, appoint and remove deputies, clerks and assistants. If a deputy auditor is not appointed and the requirements of office require the temporary employment of assistants, the auditor shall file a bill for the services with the board at its next meeting. The board shall allow reasonable compensation for the temporary appointees.

[C51, §411; R60, §642; C73, §766; C97, §481; SS15, §481; C24, 27, 31, 35, 39, §5238, 5240, 5244; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §341.1, 341.3, 341.8; S81, §331.503; 81 Acts, ch 117, §502]

Referred to in §331.903

331.504 Duties as clerk to the board.

The auditor shall:

1. Record the proceedings of the board. The minutes of the board shall include a record of all actions taken and the complete text of the motions, resolutions, amendments, and ordinances adopted by the board. Upon the request of a supervisor present at a meeting, the minutes shall include a record of the vote of each supervisor on any question before the board.
2. Maintain the books and records required to be kept by the board under section 331.303.
3. Sign all orders issued by the board for the payment of money.
4. Record the reports of the treasurer of the receipts and disbursements of the county.
5. Maintain a file of all accounts acted upon by the board with the board's action on each account. If the board allows an expenditure from an account, the auditor shall indicate the amount of expenditure and the bill or claim for which the expenditure is allowed.
6. Furnish a copy of the proceedings of the board required to be published as provided in section 349.18.
7. Number each claim consecutively in the order of filing and enter the claim in the claim register alphabetically by the name of the claimant and including the date of filing, the number of the claim and its general nature, the action of the board, and if allowed, the fund from which the claim is paid. A record of the claims allowed at each session of the board shall be included in the minute book by reference to the numbers of the claims as entered in the claim register.
8. File for presentation to the board all unliquidated claims against the county and all claims for fees or compensation, except salaries fixed by state law. The claims, before being audited or paid, shall be itemized to clearly show the basis of the claim and whether for property sold or furnished for services rendered or for another purpose. An action shall not be brought against the county relating to a claim until the claim is filed as provided in this subsection and the payment refused or neglected.

[R60, §319; C73, §320, 2610, 3843; C97, §470, 1300, 3528; C24, 27, 31, 35, 39, §5123, 5124, 5141; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.1(1-6), 331.20, 331.21; S81, §331.504; 81 Acts, ch 117, §503]

83 Acts, ch 29, §1

Referred to in §331.211

331.505 Duties relating to elections.

The auditor shall:

1. Serve as county commissioner of elections as provided in chapter 47.
2. Conduct all elections held within the county.
3. Serve as a member of a board to hear and decide objections made to a certification of nomination as provided in section 44.7.
4. Serve as county commissioner of registration as provided in chapter 48A.
5. Serve as clerk of the election contest court as provided in chapter 62.
6. Record the orders of suspension and temporary appointment of county and township officers as provided in section 66.19.

[S81, §331.505; 81 Acts, ch 117, §504]

94 Acts, ch 1169, §60

331.506 Issuance of warrants.

1. a. Except as provided in subsections 2 and 3, the auditor shall prepare and sign a county warrant only after issuance of the warrant has been approved by the board by recorded vote. Each warrant shall be numbered and the date, amount, number, name of the person to whom issued, and the purpose for which the warrant is issued shall be entered in the county system. Each warrant shall be made payable to the person performing the service or furnishing the supplies for which the warrant makes payment.

b. The auditor shall not issue a warrant to a drawee until the auditor has transmitted to the treasurer a list of the warrants to be issued. The list shall include the date, amount, and number of the warrant, name of the person to whom the warrant is issued, and the purpose for which the warrant is issued. The treasurer shall acknowledge receipt of the list by affixing the treasurer's signature at the bottom of the list and immediately returning the list to the auditor. The requirement that the treasurer sign to acknowledge receipt of the list is satisfied by use of a secure electronic signature if the county auditor and treasurer have complied with the applicable provisions of chapter 554D.

c. The warrant list signed by the treasurer shall be preserved by the auditor for at least two years. The requirement that the list be preserved is satisfied by preservation of the list in electronic form if the requirements of section 554D.113 are met.

d. The requirement that the county auditor sign a warrant is satisfied by use of a secure electronic signature if the county auditor has complied with the applicable provisions of chapter 554D.

e. In lieu of the auditor issuing a warrant to a drawee, the auditor may issue a warrant payment order to the county treasurer. Upon receipt of the warrant payment order, the treasurer may submit payment to the drawee through an electronic funds transfer system.

2. The auditor may issue warrants to pay the following claims against the county without prior approval of the board:

a. Witness fees and mileage for attendance before a grand jury, as certified by the county attorney and the foreman of the jury.

b. Witness fees and mileage in trials of criminal actions prosecuted under county ordinance, as certified by the county attorney.

c. Fees and costs payable to the clerk of the district court or other state officers or employees in connection with criminal and civil actions when due, as shown in the statement submitted by the clerk of court under section 602.8109.

d. Expenses of the grand jury, upon order of a district judge.

3. The board, by resolution, may authorize the auditor to issue warrants to make the following payments without prior approval of the board:

a. For fixed charges including, but not limited to, freight, express, postage, water, light, telephone service or contractual services, after a bill is filed with the auditor.

b. For salaries and payrolls if the compensation has been fixed or approved by the board. The salary or payroll shall be certified by the officer or supervisor under whose direction or supervision the compensation is earned.

4. The bills paid under subsections 2 and 3 shall be submitted to the board for review and approval at its next meeting following the payment. The action of the board shall be recorded in the minutes of the board.

5. An officer certifying an erroneous bill or claim against the county is liable on the officer's official bond for a loss to the county resulting from the error.

[R60, C73, §321; C97, §471; C24, 27, 31, 35, 39, §5142 – 5147; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.2 – 333.7; S81, §331.506; 81 Acts, ch 117, §505]

83 Acts, ch 29, §2; 83 Acts, ch 186, §10084, 10201; 85 Acts, ch 197, §6; 95 Acts, ch 57, §3; 2000 Acts, ch 1084, §1; 2000 Acts, ch 1232, §67; 2005 Acts, ch 19, §44

Referred to in §331.402, 331.552

331.507 Collection of money and fees.

1. The auditor may collect or receive money due the county except when otherwise provided by law.

2. The auditor is entitled to collect the following fees:

a. For a transfer of property made in the transfer records, five dollars for each separate real estate transaction described in section 558.57, or transfer of title certified by the clerk of the district court. However, the fee shall not exceed fifty dollars for a transfer of property which is described in one instrument of transfer.

(1) For the purposes of this paragraph, a parcel of real estate includes:

(a) For real estate located outside of the corporate limits of a city, all contiguous land lying within a numbered section.

(b) For real estate located within the corporate limits of a city, all contiguous land lying within a platted block or subdivision.

(2) Within a numbered section, platted block, or subdivision, land separated only by a public street, alley, or highway remains contiguous.

b. For indexing a change of name for each parcel of real estate owned in the county, five dollars.

3. Fees collected or received by the auditor shall be accounted for and paid into the county treasury as provided in section 331.902.

1. [C97, §473; C24, 27, 31, 35, 39, §5149; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.9; S81, §331.507(1); 81 Acts, ch 117, §506]

2a. [C73, §3797; C97, §478; C24, 27, 31, 35, 39, §5155; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.15; S81, §331.507(2a – c); 81 Acts, ch 117, §506; 82 Acts, ch 1104, §53]

b. [S13, §4471-i; C24, 27, 31, 35, 39, §12656; C46, 50, 54, 58, 62, 66, 71, §674.12; C73, 75, 77, 79, 81, §674.14; S81, §331.507(2d); 81 Acts, ch 117, §506]

3. [S81, §331.507(3); 81 Acts, ch 117, §506]

4. [C97, §480; S13, §550-c; C24, 27, 31, 35, 39, §5246, 5247; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §342.2, 342.3; S81, §331.507(4); 81 Acts, ch 117, §506]

84 Acts, ch 1198, §1; 85 Acts, ch 97, §1; 85 Acts, ch 159, §1; 94 Acts, ch 1025, §2; 94 Acts, ch 1173, §23; 95 Acts, ch 67, §28; 98 Acts, ch 1032, §8; 2004 Acts, ch 1144, §1

Referred to in §558.66, 598.21, 674.14
Indexing change of name, see §674.14

331.508 Books and records.

The auditor shall keep the following books and records:

1. Election book for contested proceedings as provided in section 62.3.
 2. Record of official bonds as provided in section 64.24.
 3. Lost property book as provided in chapter 556F.
 4. Account book and index of persons receiving mental health treatment as provided in section 230.26.
 5. A permanent record of the names and addresses of persons receiving veteran assistance as provided in section 35B.10.
 6. Record of fees as provided in section 331.902.
 7. Benefited water district record book as provided in section 357.32.
 8. Completed assessment rolls, schedules and book as provided in section 441.26.
 9. Tax rate book as provided in section 444.6.
 10. Real estate transfer book, index book, and plat book as provided in sections 558.60, 558.63, and 558.65 through 558.67.
- [C97, §480; S13, §498; C24, 27, 31, 35, 39, §5246; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §342.2; S81, §331.508; 81 Acts, ch 117, §507]
86 Acts, ch 1001, §19; 94 Acts, ch 1173, §24; 95 Acts, ch 49, §8; 97 Acts, ch 121, §4; 2010 Acts, ch 1061, §54; 2015 Acts, ch 30, §108

331.510 Reports by the auditor.

The auditor shall make:

1. A report to the governor of a vacancy, except by resignation, in the office of state representative or senator as provided in section 69.5.

2. A report to the secretary of state of the name, office, and term of office of each appointed or elected county officer within ten days of the officer's election or appointment and qualification.

3. An annual report not later than January 1 to the department of management of the valuation by class of property for each taxing district in the county on forms provided by the department of management. The valuations reported shall be those valuations used for determining the levy rates necessary to fund the budgets of the taxing districts for the following fiscal year.

4. An annual report not later than January 1 to the governing body of each taxing district in the county of the assessed valuations of taxable property in the taxing district as reported to the department of management.

[R60, §291; C73, §324; C97, §474; C24, 27, 31, 35, 39, §5150; C46, 50, 54, 58, 62, 66, 71, §333.10; C73, 75, 77, §333.10, 442.2; C79, 81, §333.10, 333.16; S81, §331.510; 81 Acts, ch 117, §509]

83 Acts, ch 123, §141, 209; 85 Acts, ch 21, §42; 85 Acts, ch 197, §7; 88 Acts, ch 1134, §72

331.511 Duties relating to platting.

The county auditor shall:

1. Record each plat as provided in section 354.18.
2. Record changes in names of platted streets as provided in section 354.26.
3. Record notations of errors or omissions on recorded plats as provided in section 354.24.
4. Record resurveyed plats as provided in section 354.25.
5. Provide for the platting of real estate which cannot otherwise be accurately assessed for taxation as provided in section 354.13.
6. Carry out other duties as provided by law.

[S81, §331.511; 81 Acts, ch 117, §510]

90 Acts, ch 1236, §48

331.512 Duties relating to taxation.

The auditor shall:

1. Include on the tax list:
 - a. The levy of county taxes authorized by the board as provided by law.
 - b. The levy of taxes to pay the principal and interest on bonds as provided in sections 76.2 and 76.3.
 - c. The levy of a mulct tax against the property of a person maintaining a nuisance as certified by the clerk of the district court as provided in section 99.28.
 - d. A levy against the property of a bee owner sufficient to pay the costs of disinfecting or destroying diseased bees as provided in section 160.8.
 - e. The levy for taxes for the brucellosis and tuberculosis eradication fund as provided in section 165.18.
 - f. The levy of a tax for the operation of a community college as provided in section 260C.17.
 - g. The levy of a tax to pay the principal and interest under a loan agreement entered into by community college authorities as provided in section 260C.22.
 - h. The levy of community school taxes as provided by law.
 - i. The levy of a tax as certified by the board of trustees of a sanitary district as provided in section 358.18.
 - j. The levy of taxes certified by the board of trustees of a township as provided in chapters 359 and 360.
 - k. The levy of city taxes and assessments as certified by the city council as provided by law.
 - l. Other tax levies as provided by law.
2. Carry out duties relating to tax sales of property within special charter cities as provided in sections 420.220 through 420.229.
3. Carry out duties relating to the homestead tax credit and agricultural land tax credit as provided in chapters 425 and 426.
4. Prepare and certify to the county treasurer the total amount of dollars for military service tax credits claimed and allowed as provided under sections 426A.3 and 426A.11 through 426A.14.
5. Carry out duties relating to the preparation of the tax list as provided in sections 428.4, 441.17, 441.21, 443.2 through 443.4, 443.6 through 443.9, and 443.21.
6. Carry out duties relating to the valuation and taxation of telegraph and telephone companies as provided in sections 433.8 through 433.10 including mapping requirements as provided in sections 433.14 and 433.15.
7. Transmit to other local government officials the order stating the length of the main track and the assessed value of each railway located within the county as provided in section 434.22.
8. Transmit to other local government officials the order stating the length of the electric transmission lines and the assessed value of the property of the electric transmission line companies located within the county as provided in section 437.10.
9. Carry out duties relating to the valuation and taxation of pipeline companies as provided in sections 438.14 through 438.16.
10. Furnish the assessor a plat book which is platted with the lands and lots within the assessment district as provided in section 441.29.
11. Carry out duties relating to levy of school taxes as provided in chapter 257.
12. Carry out duties relating to the computation of tax rates as provided under chapter 444.
13. When an order of apportionment is made, correct the tax books or records in the auditor's possession as provided in section 449.4.
14. Carry out duties relating to the calculation and payment of commercial and industrial property tax replacement claims under section 441.21A.
15. Carry out other duties as provided by law.

[S81, §331.512; 81 Acts, ch 117, §511]

83 Acts, ch 123, §142, 209; 89 Acts, ch 135, §115; 90 Acts, ch 1253, §110; 91 Acts, ch 191, §9; 94 Acts, ch 1078, §8; 94 Acts, ch 1173, §25; 2002 Acts, ch 1150, §2; 2005 Acts, ch 19, §45;

2010 Acts, ch 1118, §3; 2012 Acts, ch 1023, §42; 2013 Acts, ch 123, §1, 13, 15, 22, 23; 2021 Acts, ch 80, §206; 2022 Acts, ch 1061, §29, 38

For future strike of subsection 6, effective July 1, 2024, see 2018 Acts, ch 1158, §4, 28

For future strike of subsection 14, effective July 1, 2029, see 2021 Acts, ch 177, §110, 120

2022 strike of former subsection 5 applies retroactively to assessment years beginning on or after January 1, 2022; 2022 Acts, ch 1061, §38

Subsection 5 stricken and former subsections 6 - 16 renumbered as 5 - 15