



 THE UNIVERSITY OF IOWA

The Role of Township Government in Iowa

There are 1,588 civil townships in Iowa. They are governed by an elected three-member board of trustees and an elected clerk, who serve four-year terms. In the 1800s, Iowa townships had many powers and responsibilities; but today their powers are very limited. Currently, townships have come under scrutiny for three reasons. First, some people contend that we should do away with townships because their work can be done more efficiently and professionally by counties and municipalities. Second, there is sometimes tension between townships and municipalities because townships often contract with towns for fire protection. Third, townships have been accused of keeping excessive cash reserves.

What are Townships?

There are two different classifications for townships in the United States: survey townships and civil townships.

Survey townships are used to establish land ownership boundaries. They refer to the actual classification of parcels of land within a county. One township is 36 square miles. It is then divided into 36 one-square mile sections that can be subdivided for additional sale.

Civil townships are forms of local government that are subordinate to counties. They are usually organized along survey township boundaries.

Townships in Iowa

Currently, Iowa townships are not actually classified as civil townships, but as special district governments.¹ Special district governments exist to “provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments.”² Iowa townships today provide governmental functions that are outside the realm of both county and municipal authority. The three main functions of Iowa townships are fire protection, cemetery management, and fence maintenance and boundary dispute resolution within the township.

Iowa Compared to Other States

The following table compares the powers of Iowa townships with those in other Midwestern states.³ As can be seen, some states, such as Minnesota, have very powerful townships, while other states, such as Iowa and Indiana, have relatively weak townships.

State	Number of Townships	Authority to Levy Tax	Road Responsibility	Services
Illinois	1443	Yes	Maintenance of township roads	Some provide water, police, and fire services
Indiana	1008	State Board of Tax Commissioners sets levy	None	Fire services
Iowa	1588	Yes, but only to provide for township functions	None	Fire, cemetery, fence services
Kansas	1541	Township Board and County Commissioners work together to set levy	Maintenance of township roads	Varies across state.
Minnesota	1793	Yes	Maintenance of township roads	Full range of services
Nebraska	452	Township Board and County Commissioners work together to set levy	Provide maintenance of township roads	Only road maintenance
South Dakota	969	Yes	Share township road maintenance with	Some provide services, but

¹ [U.S. Census](#): "2002 Census of Governments, Volume 1, Number 1, Government Organization, GC02(1)-1", U.S. Government Printing Office, Washington, DC, 2002.

² [U.S. Census](#): "2002 Census of Governments, Volume 1, Number 1, Government Organization, GC02(1)-1", U.S. Government Printing Office, Washington, DC, 2002.

³ Abress, Monica Dwyer. *Quietly At Work: Township Government in America*. North Branch, MN: Specialty Press, 2001.

			counties	most do not
Wisconsin	1265	Yes	Maintenance of township roads	Limited services

Iowa Township Issues

Doing Away with Townships

The demise of township powers has made it difficult to recruit people to run for township offices and this has led some Iowans to argue that we should do away with townships and turn their responsibilities over to counties and municipalities. Proponents of this view contend that counties and municipalities could do the work of townships more efficiently and professionally. They point to the many states that operate very effectively without township governments. Those people opposed to doing away with townships argue that townships do their work efficiently and professionally. They note that townships in many states still perform a wide variety of tasks and they do these tasks well. Moreover, they assert that township governments are an important nurturing ground for citizenship, civic engagement, and public service.

Tension Over Fire Protection

Fire protection is often the key source of strain between township governments and other subcounty governments across Iowa. Township governments have a mandate to protect the citizens of their townships from fire damage. To do this, townships often contract with municipalities to provide fire protection to their citizens. These agreements are meant to make fire protection more efficient in both economic and practical terms. In practice, the contract agreements often lead to disputes between the municipalities and townships over funding and manpower.

Cash Reserves Controversy

Another issue is township funds held in reserve.⁴ Iowa Township Trustees must submit yearly budgets to the County Auditor. The budgets generally include an estimated Beginning Fund balance from the previous year, money received from taxation, money received from other sources of income, expenditures, and the estimated Ending Fund balance to be carried over to the next year. It is common for townships to have Ending Fund balances, but some townships have begun to keep substantial funds in reserve. These funds can often exceed ten times the township expenditures for a given year.⁵ Townships keep high reserves in order to protect against future emergencies. However, the high reserves lead to higher taxation for township citizens and some people contend that the money should be spent on needed government functions.

This report was prepared in November, 2006 by the Iowa Civic Analysis Network (I-CAN), a non-partisan public policy undergraduate research group at the University of Iowa. For additional research on this or other issues, please visit our website at <http://www.uiowa.edu/~ican> or contact us at studorg-i-can@uiowa.edu.

⁴ Frantz, Amy K. "Township Government in Iowa." *Policy Study 04-1*. Public Interest Institute. 2004.

⁵ Frantz, Amy K. "Township Government in Iowa." *Policy Study 04-1*. Public Interest Institute. 2004.