

- Column A is total of all expenses
 - Column B shows amount spent on program services or its tax-exempt purpose
 - Column C shows the administrative expenses
 - Column D shows the expenses of fund raising
 - Totals are carried back to Lines 13-17 of page 1
- The amount used to compute the payment is:
 - Column C (“Management and general”)

If the nonprofit organization intends to claim only the minimum payment of \$1,000 a statement signed by the organization indicating that fact is generally sufficient to document the file and generate payment. There may be cases when more documentation is needed and the Chief Relocation Advisor should be consulted.

ADVERTISING DEVICES (SIGNS)

In Iowa, when an advertising sign is located within the proposed acquisition area, it is nearly always considered a non-residential personal property move and the owner of the sign is eligible for reimbursement of those actual and reasonable expenses that the Iowa Department of Transportation determines to be necessary for a successful move.

The major difference between relocating an advertising sign and other personal property is that many signs (generally off-premise) are subject to Iowa laws regulating them along the state’s primary and interstate highways. The law defines various types of outdoor signs and presents the general prohibitions and controls which apply to them.

GENERAL PROHIBITIONS

These general prohibitions apply to all types of signs involving relocation activities.

- No sign may encroach on or hang over the highway right of way.
- No sign may be lighted so it impairs the vision of any motor vehicle driver.
- No sign may obstruct the view of any highway or railroad to the extent it makes it dangerous to use the highway.
- No sign may imitate or resemble an official traffic control sign, signal or device.
- No sign may obscure or physically interfere with, an official traffic control sign, signal or device.

Advertising signs may be categorized into two main groups, On-Property Signs and Off-Premise Signs.

ON-PROPERTY SIGNS

On-property signs advertise the principal product sold or activity conducted on the property where the sign is located. They may concern the sale or lease of the property on which the sign is located. “For Sale” or “For Lease” signs displaying the legend “Sold” or “Leased” are not legal on-property signs. Political signs are considered on-property signs.

The general prohibitions cited above apply to on-property signs. These signs may require local, city or county permit or approval. However, they do not require state permit or approval if they conform to the following criteria.

Location: Signs must be located on the same property as the advertised activity.

Signs cannot be located on narrow strips of land that cannot be put to any reasonable use directly related to the advertised activity other than signing.

Message: Messages on signs are limited to advertising only those products sold or activities conducted at the sign site. When a sign consists principally of brand name or trade name advertising and the product or service advertised is only incidental to the principal activity, or if it brings rental income to the property owner, it shall be considered outdoor advertising and not an on-property sign.

OFF-PREMISE SIGNS

The Advertising Management Section in the Office of Traffic and Safety at the Iowa Department of Transportation defines off-premise signs as those signs displaying general advertising about products or services available at locations other than at the sign site.

Advertising Management distributes a brochure entitled “**Guide to Outdoor Advertising Sign Regulations**” which generally refers to billboards with the above definition and also discusses Off-Right of Way Private Directional Signs, County, Municipal and School District Recognition Signs and Church and Service Club signs separately. These are signs we will nearly always relocate.

This guide provides a general overview of current regulations. For specific regulations, please refer to Iowa Code Chapters 306B and 306C. The Iowa rules can be found at 761 Iowa Administrative Code, Chapter 117.

Off-Right of Way Private Directional Signs are intended to inform motorists of public and privately owned natural phenomena, historic, cultural, scientific, educational and

religious sites, and areas of natural scenic beauty or which are naturally suited for outdoor recreation.

When relocating a permitted sign the relocation advisor can assume these signs already meet the visitor count criteria set forth in the guide.

In addition to the General Prohibitions, these signs must conform to a number of controls including location, size, number, spacing, message, lighting and other special requirements.

County, Municipal or School District Recognition Signs are signs that welcome approaching travelers to a county, community or school district display a similar public-spirited message.

These signs are limited to displaying a message that identifies the county, city or school district, its boundaries, public services and attractions of a scenic, historical, cultural, scientific, educational nature. Commercial advertising on a recognition sign is prohibited.

In addition to the General Prohibitions these signs must conform to a number of controls including location and message content.

Church and Service Club Signs display a message relating to the facilities' locations, services or meeting.

In addition to the General Prohibitions these signs must conform to a number of controls including size and message content.

Recognition, church and service club signs may be erected on a common structure providing each category of signing conforms to the criteria established by Advertising Management.

Special event signs and Tourist Oriented Directional Signs (TODS) will **not** involve relocation activities.

With the exception of special event signs, all off-premise signs require permits (outdoor advertising or directional signing). However, all signs must meet the general provisions cited above.

THE PROCESS

The owner of a legal sign that needs to be moved because of the project will be reimbursed the actual and reasonable expenses determined by the Iowa Department of Transportation. Eligible expenses are on Pages 72 - 77.