

**Board of Supervisors Minutes**  
**April 3, 2023**

The Tama County Board of Supervisors met at 8:30 a.m. April 3, 2023. Present: 1st District Supervisor, Curt Hilmer; 2nd District Supervisor, Bill Faircloth and 3rd District Supervisor, Dan Anderson.

8:30 – 9:00 Employee/Department Head Time

9:00-9:30 Public Comment Time The Pledge of Allegiance was recited.

Present: Supervisors Hilmer, Faircloth, Anderson. Tama County Auditor Laura Kopsa, along with several members of the public. Deputy Sheriff Killian was also present. Nikki Novak asked that the public comment section of the minutes reflect that there were members of the public present not just TCAT members. Not everyone present is a member of TCAT. There was much discussion regarding the upcoming public hearing and the threatening weather that is predicted for that evening. Procedures for the meeting were discussed and there was a request to use CSR2 instead of CSR in the language of the ordinance. There was also discussion of using ZOOM for this meeting and all County meetings and livestreaming was brought up again.

The detailed notes are available in the County Auditor's office.

Motion by Anderson, seconded by Hilmer to approve the minutes of the March 27th regular meeting. All voted aye. Motion carried

The Board met with Jesse Ward, Assistant to the Tama County Engineer and Tim Dolezal, Road Foreman, to get a road projects report.

Auditor Kopsa presented a resolution from Gary Mauer, the interim County Engineer which opposes Senate File 550 (SF550) which would convert L.O.S.T. (Local Option Sales Tax funds) into a statewide sales tax, which would cause Tama County to lose control of those funds. Tama County taxpayers approved those funds at an election in 2002. Motion by Hilmer, seconded by Anderson to approve the following resolution:

**RESOLUTION NO. 4-3-2023A**

WHEREAS, the voters of Tama County and cities within the county have voted to enact a 1 cent Local Option Sales Tax in accordance with Iowa Code 423B, and

WHEREAS, the revenue derived from the tax is used for property tax relief, road and bridge improvements and Tama County betterment, and

WHEREAS, the residents of Tama County have grown to rely on these revenues as a means to reduce property taxes, and

WHEREAS, the 2023 legislative session has seen the introduction of SF 550, which proposes to convert the Local Option Sales Tax efforts into a statewide sales tax and impose the local option sales tax in every jurisdiction, thereby triggering the constitutional amendment to require an allocation of 3/8th of a cent to the Iowa Water and Land Legacy (IWLL) trust fund, and

WHEREAS, SF 550 proposed to backfill revenues lost due to the proposal, there are concerns of the Legislature ability to continue backfilling revenues, and

WHEREAS, voters across Iowa who have voted to either implement a local option sales tax or not to do so, and

WHEREAS, voters across Iowa who have voted to utilize the local option sales tax have approved revenue purpose statements (RPS), and

WHEREAS, SF 550 also sunsets these provisions on January 1, 2025, after which no jurisdiction will have the authority to take either a LOST proposal or revenue purpose statement to a vote, essentially deleting the local government's ability to have local option sale taxes.

THEREFORE, the Tama County Board of Supervisors would like to express their support of the current Local Option Sales Tax. The current law best represents the interest of voters and furthers the reduction of property taxes, which is a common goal of the County and the Iowa Legislature. The Board of Supervisors unanimously supports the Iowa Water and Land Legacy (IWLL) trust fund; however, SF 550 as currently written, would not only strip the County of control over Local Option Sales Tax (LOST) revenues, but would effectively disregard the will of the Voters.

Roll Call Vote: Hilmer, aye. Faircloth, aye. Anderson, aye. Resolution passed and adopted this 3rd day of April, 2023. Bill Faircloth, Chairman, Tama County Board of Supervisors. Laura Kopsa, County Auditor.

Tammy Wise, HR/Insurance Administrator, shared that she has applied for broadband funding that is available through the State.

There was discussion regarding a public hearing on a proposed solar ordinance scheduled for Tuesday April 4<sup>th</sup> at 6 p.m. There are concerns as there is very severe weather predicted for that evening and concerns for the safety of those who may be attending that meeting. Due to those concerns the Supervisors decided to postpone the meeting. They will reschedule for Tuesday April 25<sup>th</sup> and the same time and location. This will be published in the local newspapers and put the County website and Auditor's Face Book page. The Auditor will also email those who emailed comments to the Supervisors regarding the solar ordinance.

Motion by Anderson, seconded by Hilmer to set a public hearing for April 17, 2023 at 9:45 am in the Supervisors meeting room to discuss proposed maximum property tax levies for Fiscal Year 2024. All voted aye. Motion carried.

Motion by Anderson, seconded by Hilmer to approve the claims for payment as presented. All voted aye. Motion carried.

Chairman Faircloth adjourned the meeting at 9:51 a.m.