BOARD OF SUPERVISORS MEETING

Meeting Notice

Tama County Board of Supervisors

Mon., Feb 3, 2025

Agenda Schedule

** Agenda is not printed in any particular order, only time specific items will be addressed at certain times

8:30 AM Call to Order, Pledge of Allegiance Approve agenda Public comments-This time is set aside for public comments on County business topics. To be recognized raise your hand or stand. After recognition by the Chair, state your name and address. You may speak one time per issue. If the comment is for an item not on the agenda, please understand the Board of Supervisors will not act on your comments at this meeting due to the Open Meetings Law requirements but may do so at a future board meeting by placing it on the agenda. The Chair and Board members welcome comments from the public; however, all comments must be directed to the board and not others in attendance; keep your comments germane; it is not appropriate to use profane, obscene, or slanderous language. No personal attacks will be allowed. The Chair may limit each speaker to three minutes. Discussion/Approve 1/27/25 Drainage Canvass minutes & 1/27/25 regular minutes Sheri from the Toledo Library to give an update for funding Engineer-road projects report Discussion/possible action to approve signing Utility Permit Application Discussion/possible action on hiring motor grader position Discussion/possible action Resolution to decrease Secondary Roads transfer from the general fund HR-Discussion/ possible action to approve signing the union contracts Discussion/possible action to decrease county contribution amount to the health fund Discussion/possible action on legal bills Discussion/possible action to approve a Resolution to create an Emergency Medical Services Trust Fund Discussion/possible action to approve Sherri Vesely to the Board of Health Discussion/possible action to change salary employees to a bi-monthly pay cycle Discussion/possible action to repeal Tama County Ordinance VI.5 (6.5) Wind Energy Conversion Assessment Ordinance pursuant to Iowa Code Chapter 427B.26 Possible closed session for discussion and possible action under lowa Code 21.5.1 (g), 21.5.1 (h), and 21.5.1 (i) Discussion/approve claims Public comments Adjourn

Board of Supervisors Minutes January 27, 2025

The Tama County Board of Supervisors met at 8:15 a.m. January 27, 2025. Present: 1st District Supervisor, Curt Hilmer; 2nd District Supervisor, David Turner; 3rd District Supervisor, Heather Knebel; 4th District Supervisor, Mark Doland and 5th District Supervisor, Curt Kupka. Also, Tama County Auditor, Karen Rohrs, and members of the public.

The Supervisors canvassed the Drainage District 1 Election held on January 25th. Motion by Turner, seconded by Knebel to approve the following resolution to certify the election results. Discussion: None

RESOLUTION 1-27-2025A CERTIFICATION (CANVASS) OF TAMA COUNTY ELECTION RESULTS, DRAINAGE DISTRICT 1 ELECTION

WHEREAS, the DRAINAGE DISTRICT 1 ELECTION was held as prescribed by law on January 25, 2025, and

WHEREAS, the Board of Supervisors and ex-officio Board of Canvassers have canvassed the vote of said election in accordance with §50.24 of the *Code of Iowa*, now therefore

BE IT HEREBY RESOLVED that we, the undersigned members of the Board of Supervisors and ex-officio Board of Canvassers of Tama County, Iowa, do hereby certify the following RESULTS in the DRAINAGE DISTRICT 1 ELECTION, held January 25, 2025, and that no obvious clerical errors were identified during the canvass.

All races are for a term of three (3) years unless otherwise noted.

CANDIDATES ELECTED BY THE VOTERS OF THE RESPECTIVE DRAINAGE DISTRICT: Drainage District 1: Robert Steffeny

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 27th day of January, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

Motion by Knebel, seconded by Turner to adjourn the meeting. Chairman Doland adjourned the meeting at 8:16 am.

Board of Supervisors Minutes January 27, 2025

The Tama County Board of Supervisors met at 8:30 a.m. January 27, 2025. Present: 1st District Supervisor, Curt Hilmer; 2nd District Supervisor, David Turner; 3rd District Supervisor, Heather Knebel; 4th District Supervisor, Mark Doland and 5th District Supervisor, Curt Kupka. Also, Tama County Auditor, Karen Rohrs, members of the public and Sheriff Schmidt.

The Pledge of Allegiance was recited.

Motion by Turner, seconded by Kupka to approve the agenda. Discussion: Knebel stated that the ordinance should be named Ordinance No. V.14 not VI.4. Motion by Knebel, seconded by Turner to amend the agenda to Ordinance No. V.14 All voted aye. Motion carried.

Motion by Hilmer, seconded by Kupka to approve the corrected agenda. All voted aye. Motion carried.

Public Comments: A representative from Chuck Grassley's office was present and stated she would hang around after the meeting to chat. There were questions about what the letter to Denton Davis and Brown was for. Doland stated that is what the closed session is to discuss and that everyone would be allowed back in after the closed session and more questions could be asked at the end of the meeting during public comment time. Public comment closed at 8:37 am.

Motion by Turner, seconded by Knebel to approve the minutes of the January 20th regular meeting. Discussion: None. All voted aye. Motion carried.

The Board met with Ben Daleske, Tama County Engineer, to get a road projects report. Daleske also presented a Utility Permit Application from ITC Midwest LLC that had been tabled from last week's meeting for the board to approve the chairman to sign. Motion by Turner, seconded by Kupka to approve having the board chairman sign the Utility Permit Application from ITC Midwest LLC. Discussion: It was asked when ITC plans to do the project. Ben assumes it will be done this year. He stated ITC would get driveway permits after the passing of the Utility Permit Application. Knebel would like to see ITC come into a board meeting to discuss their plans. Hilmer would like to see the signing of the permit tabled. Turner stated he would be ok with approving the signing of the permit and then having ITC come to a meeting. Kupka and Turner voted aye. Hilmer, Knebel, and Doland voted nay. Motion failed.

Daleske also presented a letter to the board asking to set a public hearing to vacate a portion of road between 370th and 380th St. and Railroad Tracks in Salt Creek Township. He proposed setting the public hearing date and time for Monday, February 24, 2025, at 9:00 am. Motion by Turner, seconded by Kupka to approve the following resolution to set a public hearing date and time. Discussion: None.

RESOLUTION 1-27-2025C
RESOLUTION FOR ROAD VACATION PUBLIC HEARING
TAMA COUNTY

WHEREAS, a request from the County Engineer has been filed with the Tama County Board of Supervisors asking that action be taken to vacate and close a section of Tama County Secondary Road, more specifically:

Commencing at the SW corner SE SE of Section 24-T82N-R13W, thence North 104 rods (1,716 feet) to the point of beginning, thence N65°30'W about 27 chains (1,782 feet), to the ¼ Section Line of Section 24-T82N-R13W, thence North about 10 chains (66 feet), to a point 0.5 chains (33 feet) North of the Railroad, originally established on September 2, 1867 (See Road Calendar Book B, page 64) all lying in Section 24, T82N, R13W of Tama County, lowa, and

WHEREAS, a portion of this road is currently being farmed and has been removed, and

WHEREAS, the intention of this road closure is to vacate that portion of the road that is unused and unnecessary for access, and

WHEREAS, interest has been expressed by a landowner to vacate a portion of the road,

THEREFORE BE IT RESOLVED that a hearing on the proposed vacation will be held in accordance with lowa Code Chapter 306. Said meeting shall take place at **9:00 am** on **February 24, 2025** at:

Board Room Tama County Administration Building 104 W State St. Toledo, IA 52342

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 27th day of January, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

Motion by Knebel, seconded by Turner to open the public hearing at 8:45 am. The Board held the first public hearing/reading on repealing and replacing Ordinance #V.14 PUBLIC MEETING AND PROCEEDURAL RULES (AMENDED)" OF THE COUNTY ORDINANCES OF THE TAMA COUNTY BOARD OF SUPERVISORS:

ORDINANCE # V. 14

AN ORDINANCE REPEALING AND REPLACING ORDINANCE NUMBER V. 14 – "PUBLIC MEETING AND PROCEEDURAL RULES (AMENDED)" OF THE COUNTY ORDINANCES OF THE TAMA COUNTY BOARD OF SUPERVISORS.

The County Board of Supervisors of Tama County, Iowa hereby ordains as follows:

SECTION 1: Repeal Ordinance Number V.14 – "PUBLIC MEETING AND PROCEEDURAL RULES (AMENDED)" in the County Ordinances of the Tama County, Iowa Board of Supervisors.

Replace Ordinance Number V.14 – "PUBLIC MEETING AND PROCEEDURAL RULES (AMENDED)" in the County Ordinances of the Tama County, Iowa Board of Supervisors with the following:

ORDINANCE V.14

Tama County Board of Supervisors Meeting Rules

- 1) Tama County Board of Supervisors Meetings shall follow all provisions of Iowa Code Chapter 21.
- 2) Tama County, Iowa Board of Supervisors Meetings will follow procedural rules by using Roberts Rules of Order, latest edition.

3) ORDER AND DECORUM

When making public comments on Tama County business topics other than those listed on this agenda, please understand that the Board will not act on your comments at this meeting due to the Open Meetings Law requirements but may do so at a future meeting. The Chair and Board welcome comments from the public; however, when making comments you must be respectful and appropriate. It is not appropriate to use personal attacks, defamatory, profane, obscene, invective, or slanderous language. The Chair may restore order by declaring such out of order and ask the speaker to leave or be removed. The Chair may place time limits on public comments.

SECTION 2. REPEALED. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 3. SEVERABILITY CLAUSE. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval, and publication by law.

There were no written public comments. There were public comments heard at the hearing from the public in support of repealing the old ordinance and replacing it with the new proposed ordinance. The public stated it will be good to have the public heard and involved again. At 8:48 am Chairman Doland closed the public hearing/reading. Motion by Turner, seconded by Hilmer to approve the first reading of repealing/replacing of Ordinance #V.14. All voted aye. Motion carried. Motion by Turner, seconded by Knebel to waive the second and third reading of the repealing/replacing of Ordinance #V.14. All voted aye. Motion carried.

Motion by Turner, seconded by Knebel to approve the following resolution regarding Ordinance # V.14 Tama County Board of Supervisors Meeting Rules. Discussion: None.

RESOLUTION 1-27-2025B

ORDINANCE V.14

Tama County Board of Supervisors Meeting Rules

- 1) Tama County Board of Supervisors Meetings shall follow all provisions of Iowa Code Chapter 21.
- 2) Tama County, Iowa Board of Supervisors Meetings will follow procedural rules by using Roberts Rules of Order, latest edition.
- 3) ORDER AND DECORUM

When making public comments on Tama County business topics other than those listed on this agenda, please understand that the Board will not act on your comments at this meeting due to the Open Meetings Law requirements but may do so at a future meeting. The Chair and Board welcome comments from the public; however, when making comments you must be respectful and appropriate. It is not appropriate to use personal attacks, defamatory, profane, obscene, invective, or slanderous language. The Chair may restore order by declaring such out of order and ask the speaker to leave or be removed. The Chair may place time limits on public comments.

SECTION 2. REPEALED. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 3. SEVERABILITY CLAUSE. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval, and publication by law.

THEREFORE, BE IT RESOLVED upon the final publication of this Ordinance it be enrolled in the County's book of Ordinances and in effect on the date of publication.

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 27th day of January 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

Tammy Wise, HR/Insurance Administrator, stated she did not have the 911 documents Doland was wanting. Doland stated he had everything he needed. Doland asked the EMA Director if the documents they have been provided support what is being done as of today and he stated to the best of his knowledge they do.

Motion by Turner, seconded by Hilmer to approve appointing Supervisor Knebel and Doland as Supervisor representation to evaluate/interview potential conservation board members. Discussion: None. All voted aye. Motion carried.

Motion by Knebel, seconded by Turner to approve amending the following depository resolution to add the Farmers Savings Bank in Traer and Pinnacle Bank in Toledo. Discussion: None.

RESOLUTION 1-2-2025B

BE IT RESOLVED, that the Tama County Board of Supervisors hereby resolves to authorize the County Treasurer to deposit county funds in the following banks and set the amount as follows:

Iowa Public Agency Investment Trust, Des Moines	5,000,000
State Bank of Toledo, Toledo	15,000,000
Dysart State Bank, Dysart	2,000,000
Chelsea Savings Bank, Belle Plaine, Traer	2,000,000
Lincoln Savings Bank, Tama	15,000,000
Northeast Security Bank, NSB, Dysart	5,000,000
WCF Financial Bank, Tama	5,000,000
Farmers Savings Bank, Traer	2,000,000
Pinnacle Bank, Toledo	2,000,000

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution was amended, passed and adopted this 27th day of January, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

The auditor's office received notification from the Highland Township Clerk that they have two trustee vacancies. Per Iowa Code 69.8, if the offices of two trustees are vacant the county board of supervisors shall fill the vacancies by appointment. The Highland Township Clerk has provided the board of supervisors with two names of people willing to be trustees, Brody Kellogg and Sandra Rasmussen. Motion by Turner, seconded by Knebel to approve appointing Brody Kellogg and Sandra Rasmussen as Highland Township Trustees. Discussion: None. All voted aye. Motion carried.

Turner presented an IT Statement of Work, Policy for Disclosure of Security Related Information, and Indemnification and Hold Harmless Agreement. The board would like to enter into contract with ISAC (Iowa State Association of Counties) Tech Team Assessment for them to perform an IT Audit on Tama County. This audit will cost \$4,000 to be performed. Motion by Turner, seconded by Kupka to approve the board chairman to sign the IT Statement of Work, Policy for Disclosure of Security Related Information, and Indemnification and Hold Harmless Agreement to allow the ISAC Tech Team Assessment to perform the IT Audit on Tama County. Discussion: Knebel and Turner stated they had a Zoom conference with ISAC about coming to do an IT audit. They stated ISAC will come in and look at IT equipment and software the county is currently using and assess to make sure it is working to its full potential for the county. They will give a report once the audit is completed. All voted aye. Motion carried.

Doland stated the board is going to start something new with each board member reporting monthly about the committees they are serving on. Each board of supervisor gave a committee report. David Turner: He stated he attended the Board of Adjustment meetings, and they looked at reviewing setbacks for applications that had been received. All the setbacks were approved. He stated he also attended the Economic Development meeting and that they are going to keep their budget at 0% growth with a \$30,000 carry over. He also stated that on average the Economic Development Director brings in \$1 million per year. The Lincoln Highway Bridge committee will be taking over that project. He had a Zoom meeting with EMA and 911. There is no movement on plans for a new building. Their budgeting is at 0% growth also. Met with the new EMS Committee. They are using Wright County for direction. The EMS needs to establish their

structure. They also need replacements to their committee. There are questions about responses from other county emergency departments. He stated he also toured the Eldora juvenile detention center. He stated it is a 56 bed facility and is mostly mental health related issues. 34 counties use the facility.

Curt Kupka: Stated he is on the landfill commission and that they had updated a lot of their equipment. He stated that they had sold a dozer. He stated the landfill is running smoothly and that they are needing to appoint two rural people to that board if anyone is interested.

Mark Doland: He sated all four of the new supervisors attending training with ISAC in Altoona. He stated they learned a lot about working on budgets and working together with departments. A lot of information was given to them in a short time at the training. He stated he attended a mental health meeting last week. He stated everything had been regionalized and now the state is taking everything over. The state is taking over the funding for most of it but there is a lot that they won't fund which will leave the county to fund. There is no levy for mental health anymore. The sheriff must pay for mental health medications and transportation. The county will most likely have to fund for those services. Not sure how the mental health advocates are going to look. There are questions about how the advocates will be reimbursed.

Heather Knebel: She stated she attended the Iowa Workforce Development and that she will be a CEO with 14 other counties. They help when there is a lot of layoffs and help to boost jobs. They also work with people that have disabilities. She also attended the Heartland Risk Pool meeting. Heartland is 10 counties that come together and pool their money for insurance. She is the trustee for Tama County. It was a good meeting to get to know other supervisors. Lots of paperwork to go through. DECAT is the last board she serves on. Jasper, Poweshiek, and Tama are the three counties involved. She believes that it is juvenile related. She is missing the meeting held today but looks forward to finding out more about that board.

Curt Hilmer: He stated he has not had a lot of meetings yet. He stated he was on the board of aging and that they have not met yet. He stated that board helps elderly people. He stated the 6th judicial board has been taken over by the state and that he now just serves on an advisory board for it. He said he serves on the public health board and that there has been a lot of comments about the new public health RV. He stated it was bought with ARPA funds of around \$400,000. He stated with the RV public health will be able to go out to the smaller communities and hold clinics. It was stated the ARPA funds spent on the RV were approved through the ARPA committee and that no taxpayer money was spent on it and that it is going to be a good thing for the community. He stated that the board of supervisors will be appointing Sherri Vesely to the board of health.

Doland stated the board had received a letter that implicates litigation. Motion by Hilmer, seconded by Turner to go into closed session per Iowa Code 21.5.1 (c) to discuss matters covered under Attorney/Client Privilege. Roll call vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. All voted aye. Motion carried. The Board went into closed session at 9:24 am. Those present were Supervisors: Curt Hilmer, David Turner, Heather Knebel, Mark Doland, Curt Kupka, Karen Rohrs, Auditor and Mike Reck, Attorney via Zoom. Motion by Hilmer, seconded by Kupka to go back into open session. The Board came out of closed session at 9:29 am. Those present were

Supervisors: Curt Hilmer, David Turner, Heather Knebel, Mark Doland, Curt Kupka, Karen Rohrs, Auditor. No action taken.

The board took a short recess for restroom breaks.

Motion by Turner, seconded by Kupka to approve appointing legal liaisons to represent Tama County Board of Supervisors. Discussion: Doland stated as a board they need representatives for legal matters to be discussed with attorneys so that the whole board does not need to be present and for approval of letters and such things. Doland stated that he and Knebel had been working with the attorney in general and asked Turner to amend his motion to appoint Doland and Knebel. Turner made a motion to amend his motion to appoint Doland and Knebel as legal liaisons to represent Tama County Board of Supervisors, seconded by Kupka. All voted aye. Motion carried. The board then voted on the original motion to appoint. All voted aye. Motion carried.

Motion by Knebel, seconded by Turner to approve a letter to Denton Davis Brown. Discussion: None. All voted aye. Motion carried.

Motion by Hilmer, seconded by Kupka to approve the claims for payment as presented in the amount of \$170,764.56. Discussion: The board asked for clarification on a couple of claims that are to be paid to a law firm. Wise stated they were for zoning and HR related issues and that the board can see the invoices but that they are redacted when turned into the auditor's office. There was also a question about repairs to an overhead door. Wise stated insurance will reimburse for the damage. Kupka made a motion to amend approval for the claims for payment to the corrected amount of \$168,854.56, seconded by Turner. All voted aye. Motion carried. The board then voted on the original action to approve it now with the amendment. All voted aye. Motion carried.

Public Comments: None. Public comments closed at 9:43 am.

Motion by Turner, seconded by Kupka to adjourn the meeting. Chairman Doland adjourned the meeting at 9:44 am.

These minutes are intended to provide a summary of the discussions and decisions made during the Board of Supervisor meeting. For the most accurate and comprehensive record, please refer to the audio recording of the meeting that can be provided upon request at the auditor's office.

Tama County Board of Supervisors - Weekly Engineer's Office Report

February 3rd, 2025

This past week we've had our guy's out brush cutting on various roads throughout the county. We've been using our mower tractors, skid loader, and excavators along with chainsaws to remove brush. We've had someone behind the crew spraying as well.

We've been stock piling rock by our Chelsea Shed. We will continue to do that this week if the weather allows.

I have offered the position to a candidate for the Motor Grader position in Traer. We will be waiting on the pre-employment Drug test and once cleared he will turn in his two weeks. Next Monday I hope to have a date of when he will start.

ITC has a utility permit application. This is for a transmission line that will be going across the county. It goes from Marshall County all the way to Linn County.

TAMA COUNTY UTILITY PERMIT APPLICATION

This is a Utility Permit Application for telecommunications, electric, gas, water and sewer utilities. The applicant agrees to comply with the following permit requirements. Compliance shall be determined by the sole discretion of the County Engineer as deemed necessary to promote public health, safety and the general welfare. These requirements shall apply unless waived in writing by the County Engineer prior to installation.

Applicant Name: ITC Midwest LLC	
Street Address: 3165 Edgewood Parkway SW	
City, State & Zip Code: Cedar Rapids, IA 52404	
Telephone Number: <u>319-297-6765</u>	
Contact Person: Chad Levi	

- 1. <u>Location Plan</u>. An applicant shall file a completed location plan as an attachment to this Utility Permit Application. The location plan shall set forth the location of the proposed line on the secondary road system and include a description of the proposed installation.
- 2. <u>Written or Verbal Notice</u>. At least two working days prior to the proposed installation, an applicant shall file with the County Engineer a notice stating the time, date, location and nature of the proposed installation.
- 3. <u>Inspection</u>. The County Engineer shall provide a full-time inspector during all permitted work done by a third party contractor. The inspector shall have the right, during reasonable hours and after showing proper identification, to enter any installation site in the discharge of the inspector's official duties, and to make any inspection or test that is reasonably necessary to protect the public health, safety and welfare. The cost of providing this inspection service shall be paid by the permit holder upon submission by Tama County of a bill for such services. All requirements listed in <u>4</u>. Requirements shall be met (less written exemptions) regardless of whom actually performs the work.
- 4. Requirements. The installation inspector shall assure that the following requirements have been met:
 - A) Construction signing shall comply with the Manual on Uniform Traffic Control Devices.
 - B) Depth The minimum depth of cover shall be as follows:

 Telecommunications...36" Electric.......48"

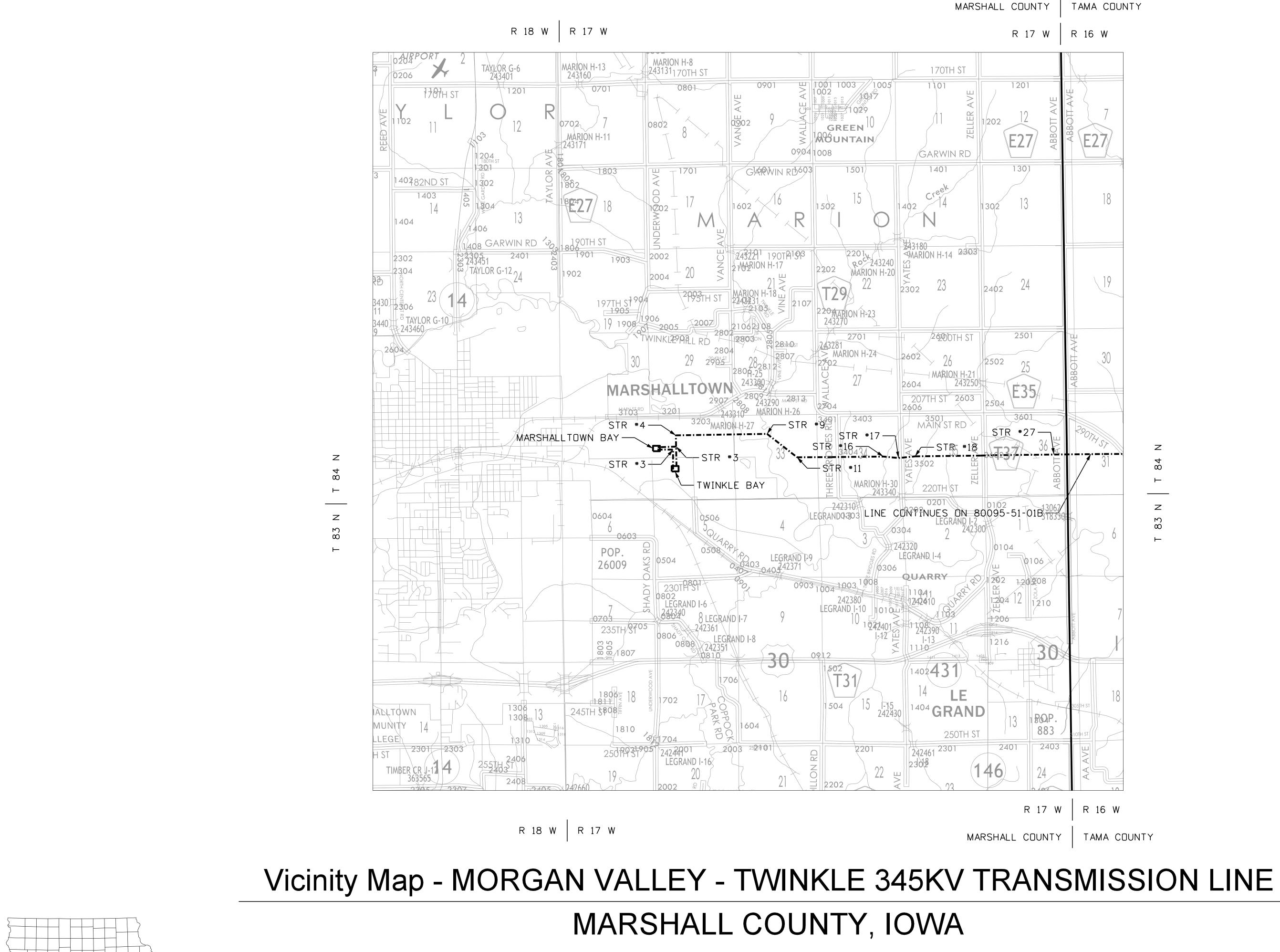
 Gas.......48" Water......60" Sewer.......60"

 If the utility is installed in the road ditch and if the ditch has silted in above the original flowline, add the depth of silting to the "minimum depth" to obtain the required depth in a particular location.
 - C) The applicant shall use reference markers in the right of way ("R.O.W.") boundary to locate line and changes in alignment as required by the County Engineer. A permanent warning tape shall be placed one (1) foot above all underground utility lines.
 - D) All tile line locations shall be marked with references located in the R.O.W. line.
 - E) No underground utility lines shall cross over a crossroad drainage structure.
 - F) Residents along the utility route shall have uninterrupted access to the public roads. An all-weather access shall be maintained for residents adjacent to the project.
 - G) A joint assessment of the road surfacing shall be made by the applicant and the County Engineer both before and after construction. After construction, granular surfacing shall be added to the road by the applicant to restore the road to its original condition. After surfacing has been applied, the road surface shall be reviewed by the County Engineer (after the road has been saturated), to determine if additional surfacing on the roadway by the applicant is necessary.

- H) All damaged areas within the R.O.W. shall be repaired and restored to at least its former condition by the applicant or the cost of any repair work caused to be performed by the County will be assessed against the applicant.
- I) Areas disturbed during construction which present an erosion problem shall be solved by the applicant in a manner approved by the County Engineer.
- J) All trenches, excavations, and utilities that are knifed shall be properly tamped.
- K) All utilities shall be located between the bottom of the backslope and the bottom of the foreslope, unless otherwise approved in writing by the County Engineer prior to installation.
- L) Road crossings shall be bored. The minimum depth below the road surface shall match the minimum depth of cover for the respective utility. All entrances with culverts shall either be bored or, the utility shall be placed at least 24" below the bottom elevation of the culvert.
- 5. <u>Non-Conforming Work</u>. The County Engineer may halt the installation at any time if the applicant's work does not meet the requirements set forth in this Utility Permit.
- 6. <u>Emergency Work</u>. In emergency situations, work may be initiated by an applicant without first obtaining a Utility Permit. However, a Utility Permit must be obtained within fourteen (14) days of initiation of the work. All emergency work shall be done in conformity with the provisions of this ordinance and shall be inspected for full compliance.
- 7. <u>County Infraction</u>. Violation of this permit is a county infraction under Iowa Code section 331.307, punishable by a civil penalty of \$100 for each violation or if the infraction is a repeat offense a civil penalty not to exceed two hundred dollars for each repeat offense. Each day that a violation occurs or is permitted to exist by the applicant constitutes a separate offense.
- 8. <u>Hold Harmless</u>. The utility company shall save this County harmless of any damages resulting from the applicant's operations. A copy of a certificate of insurance naming this county as an additional named insured for the permit work shall be filed in the County Engineer's office prior to installation. The minimum limits of liability under the insurance policy shall be \$1,000,000.
- 9. <u>Permit Required</u>. No applicant shall install any lines unless such applicant has obtained a Utility Permit fro the county Engineer and has agreed in writing that said installation will comply with all ordinances and requirements of the County for such work. Applicants agree to hold the County free from liability for all damage to applicant's property which occurs proximately as a result of the applicant's failure to comply with said ordinances or requirements.
- 10. <u>Relocation</u>. The applicant shall, at any time subsequent to installation of utility lines, at the applicant's own expense, relocate or remove such lines as may become necessary to conform to new grades, alignment or widening of R.O.W. resulting from maintenance or construction operations for highway improvements.

DATE January 13, 2025	ITC Midwest L	.C BY Chad Levi
	NAME OF COMP	ANY
RECOMMENDED FOR	APPROVAL:	
DATE		
APPROVAL:		TAMA COUNTY ENGINEER
DATE	·	CHAIDDEDGON TAMA COLDUNA DO ADD OD GUNDANGODG
		CHAIRPERSON, TAMA COUNTY BOARD OF SUPERVISORS

Adopted by Resolution 9-22-92A



---- Transmission Line



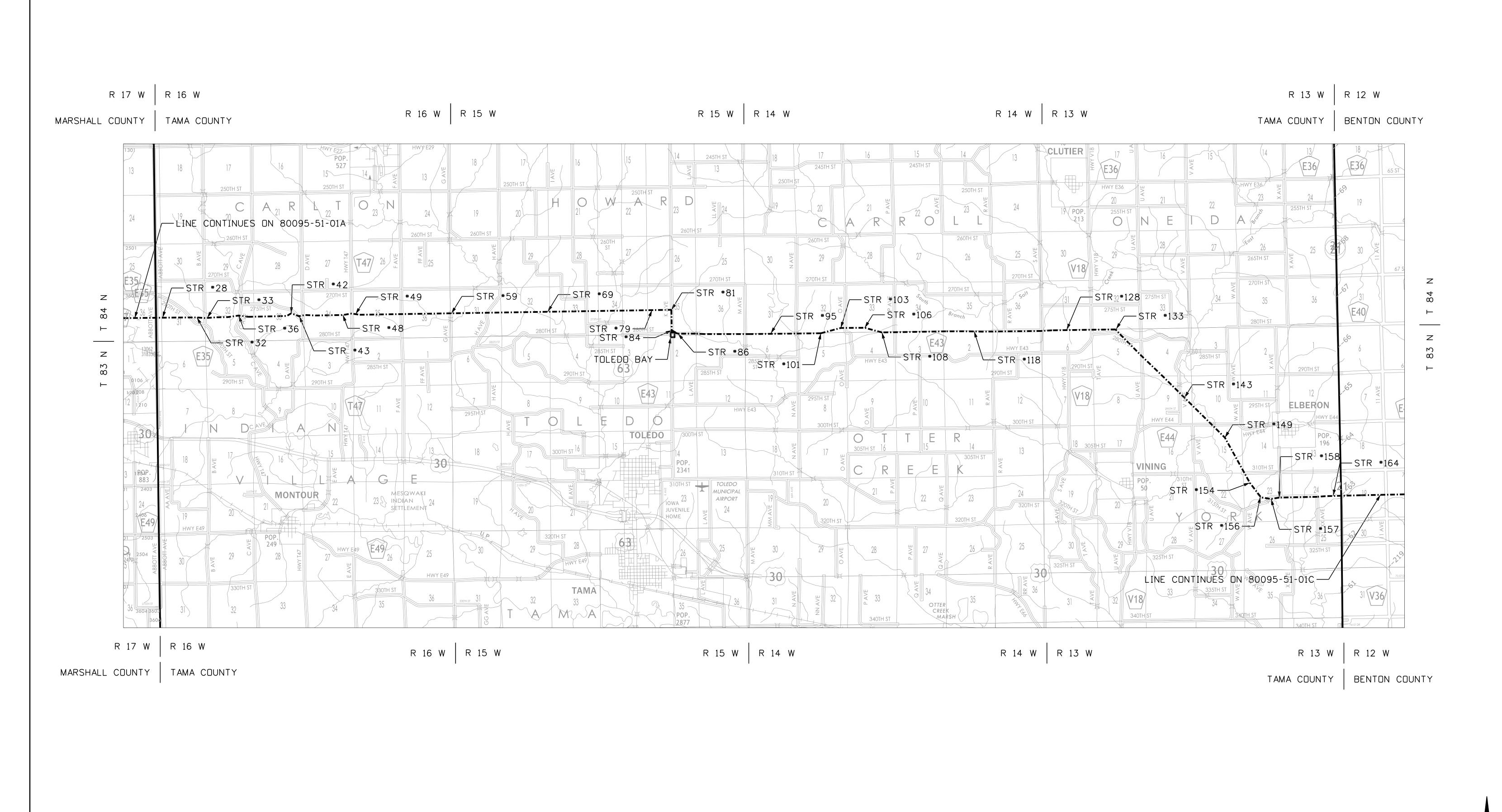
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disclaims all warranties, both is at their own risk.



MORGAN VALLEY-TWINKLE VICINITY MAP MORGAN VALLEY-TWINKLE 345KV

These documents are for the use of ITC Holdings. ITC Holdings expressed and implied. Use by anyone other than ITC Holdings ITC MIDWEST LLC



Vicinity Map - MORGAN VALLEY - TWINKLE 345KV TRANSMISSION LINE TAMA COUNTY, IOWA

Transmission Line

Other Routes/Lines

PROJECT ARE A

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A FORTIS COMPANY

Scale: NONE

MORGAN VALLEY-TWINKLE 345KV

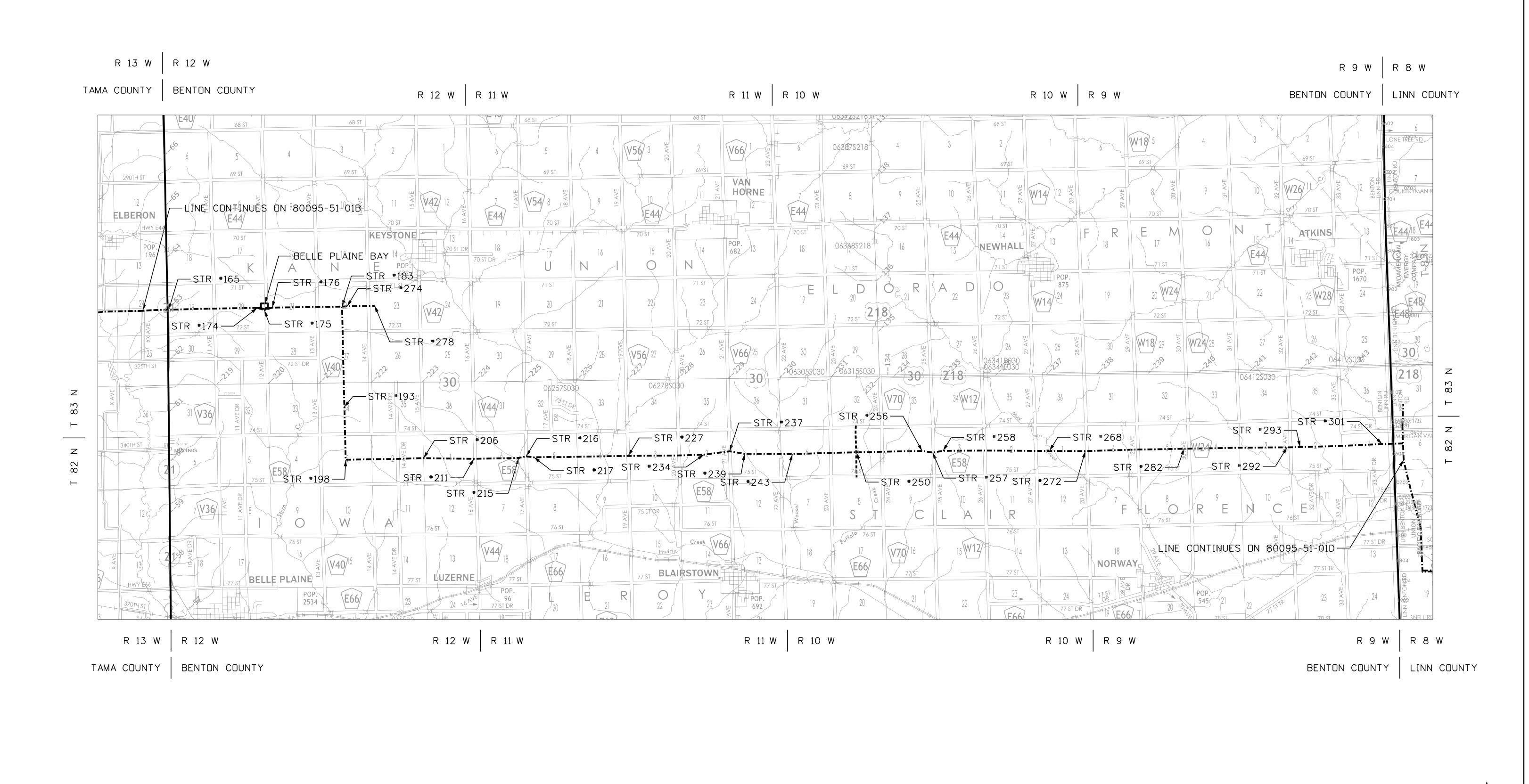
VICINITY MAP

MORGAN VALLEY-TWINKLE 345KV

GENERAL

80095-51-01B

TB.v8.01.01 Plotted: 12/10/2024



Vicinity Map - MORGAN VALLEY - TWINKLE 345KV TRANSMISSION LINE BENTON COUNTY, IOWA

----- Transmission Line ----- Other Routes/Lines

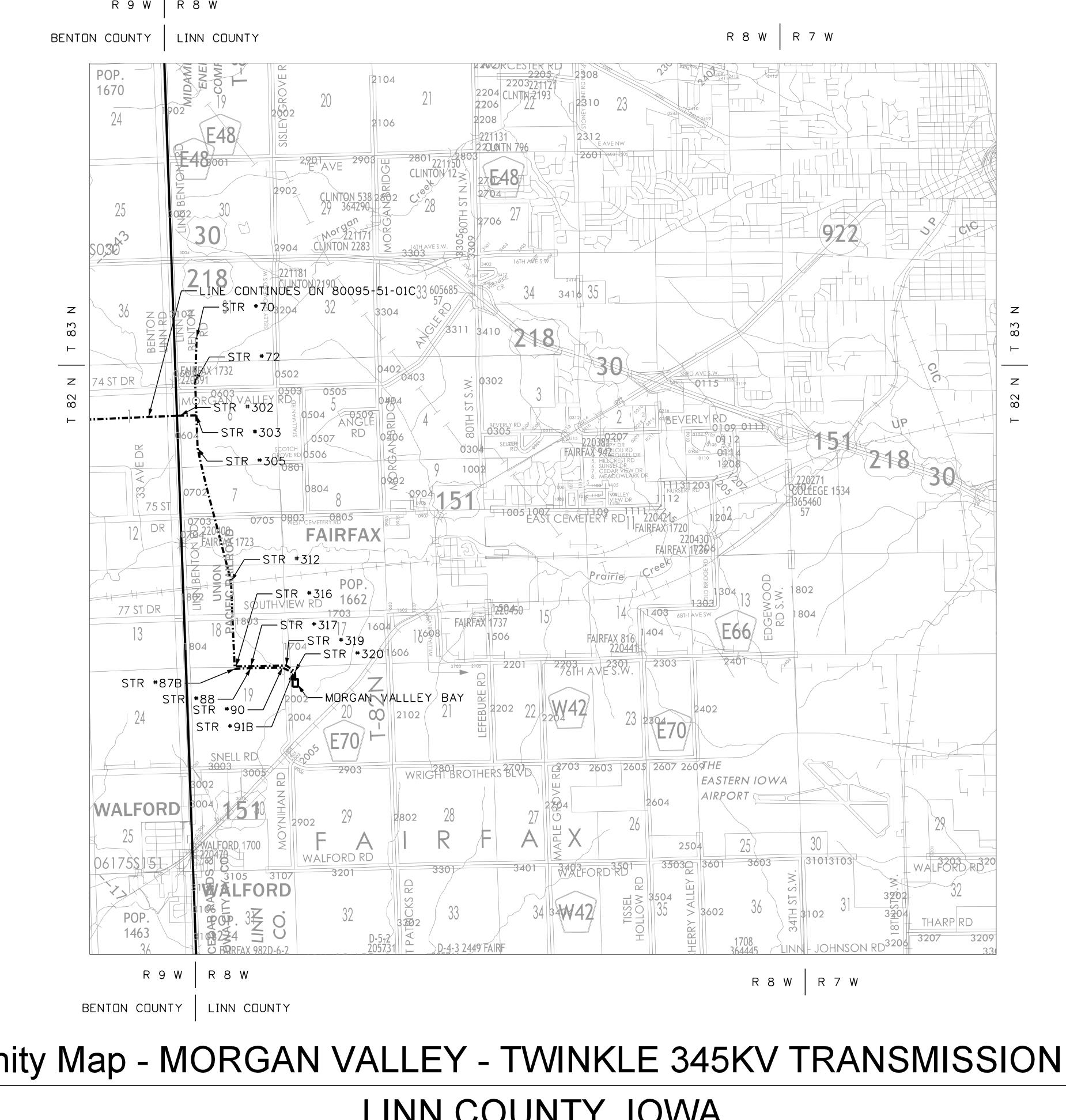
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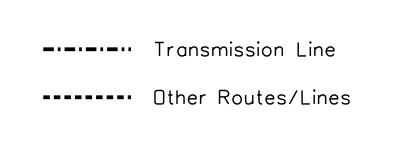
MORGAN VALLEY-TWINKLE VICINITY MAP MORGAN VALLEY-TWINKLE 345KV Scale: NONE

80095-51-01C

ITC MIDWEST LLC



Vicinity Map - MORGAN VALLEY - TWINKLE 345KV TRANSMISSION LINE LINN COUNTY, IOWA



-PROJECT

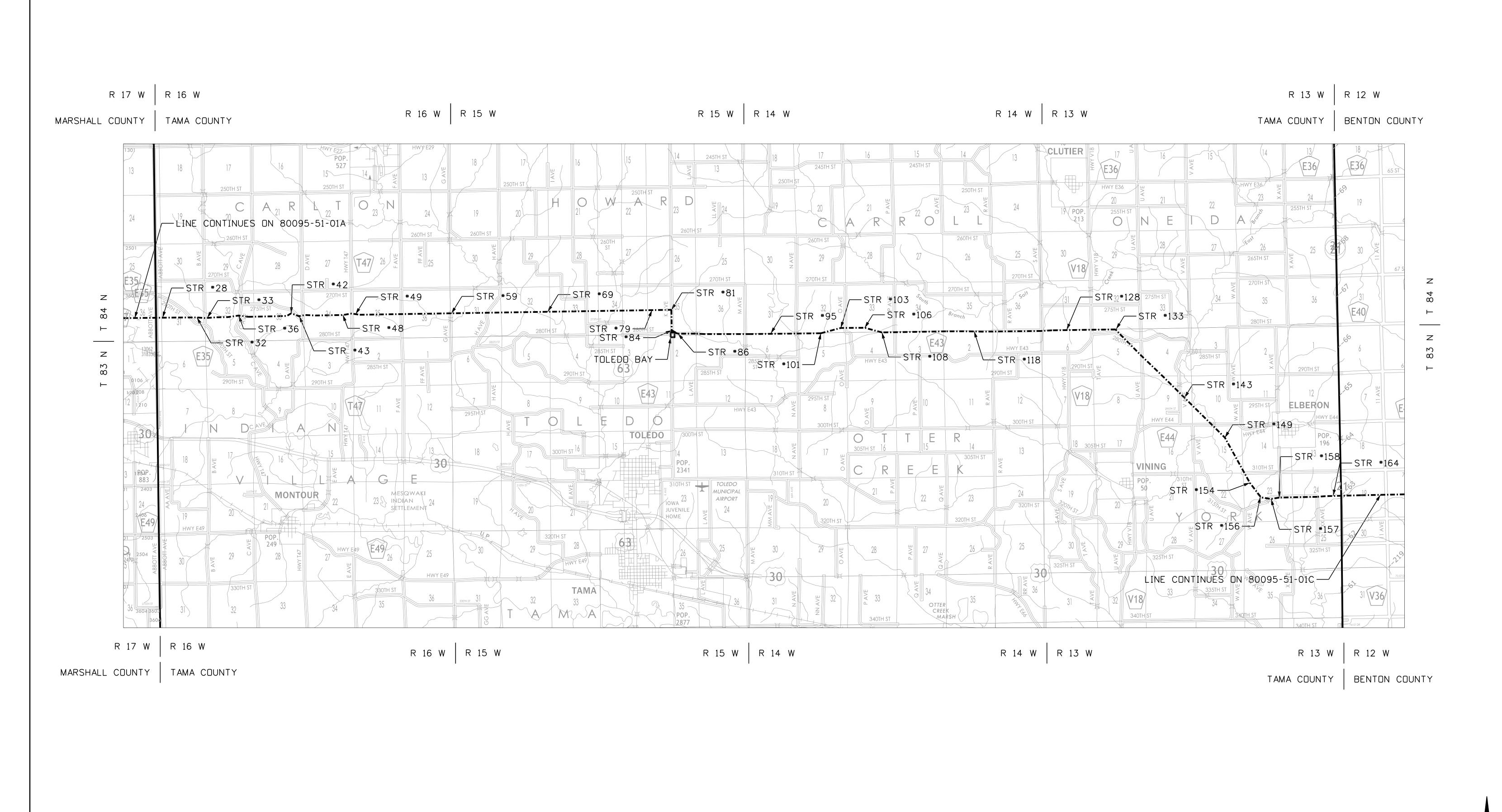
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Scale: NONE

ITC MIDWEST LLC MORGAN VALLEY-TWINKLE VICINITY MAP MORGAN VALLEY-TWINKLE 345KV GENERAL

80095-51-01D



Vicinity Map - MORGAN VALLEY - TWINKLE 345KV TRANSMISSION LINE TAMA COUNTY, IOWA

Transmission Line

Other Routes/Lines

PROJECT ARE A

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Scale: NONE

MORGAN VALLEY-TWINKLE 345KV

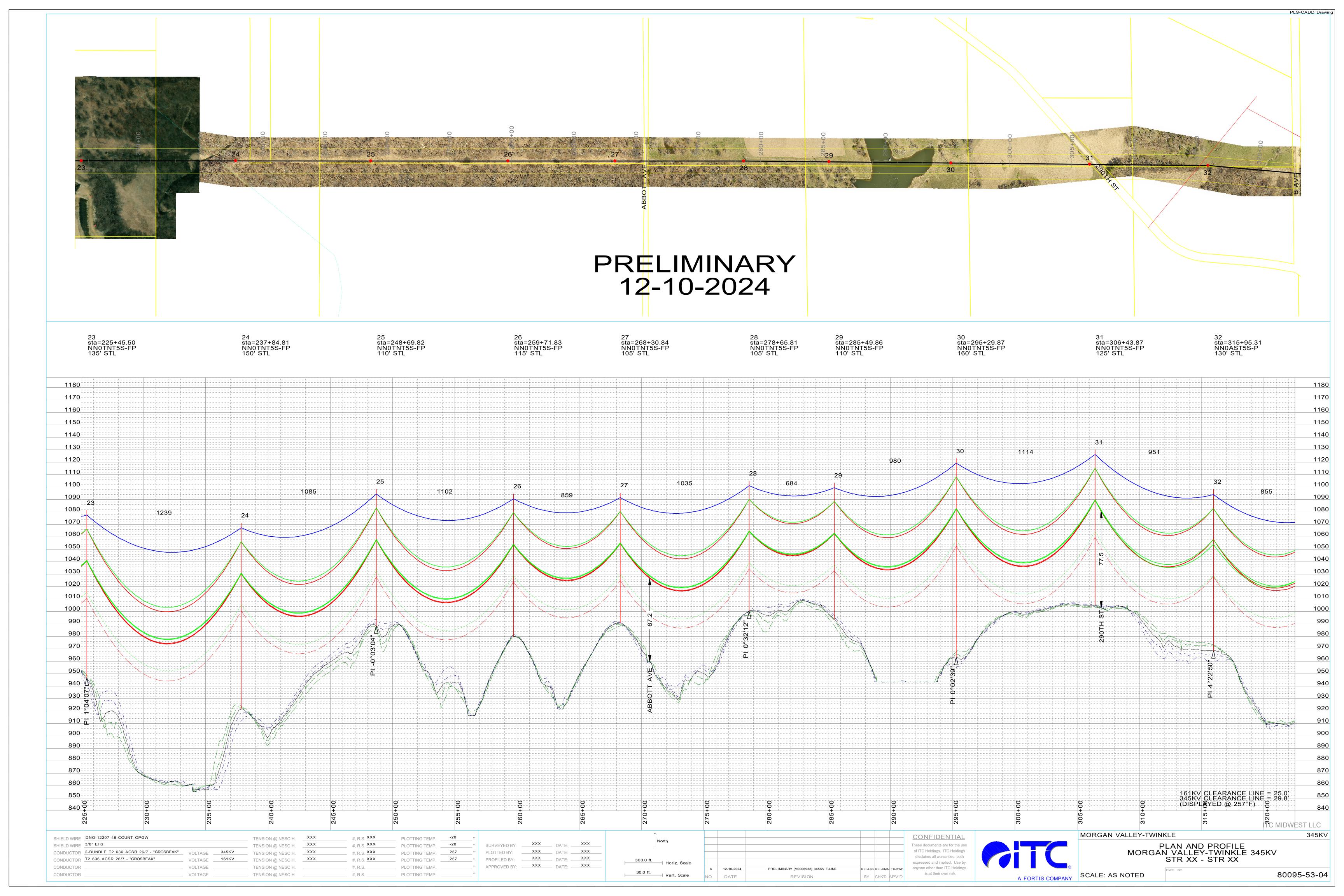
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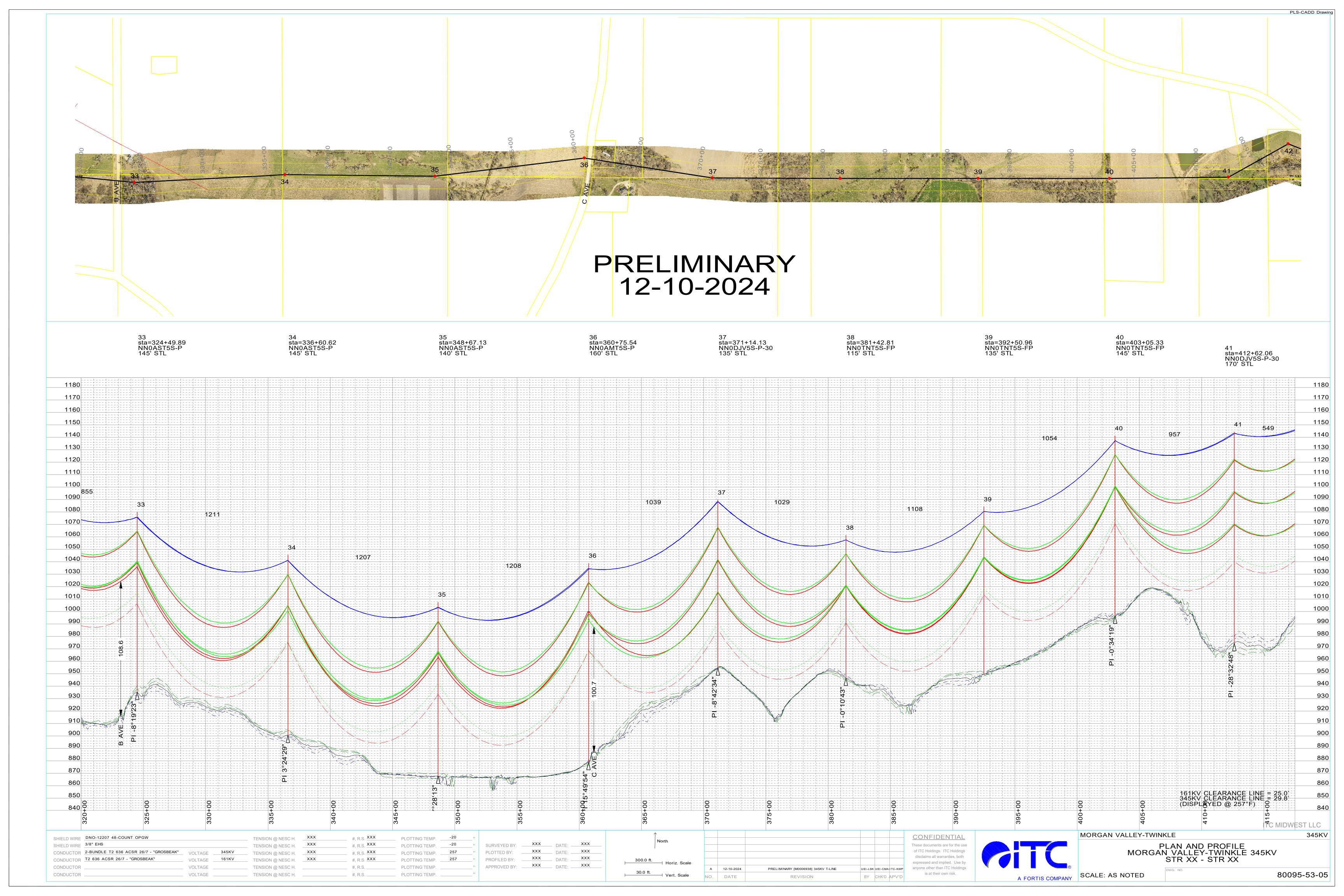
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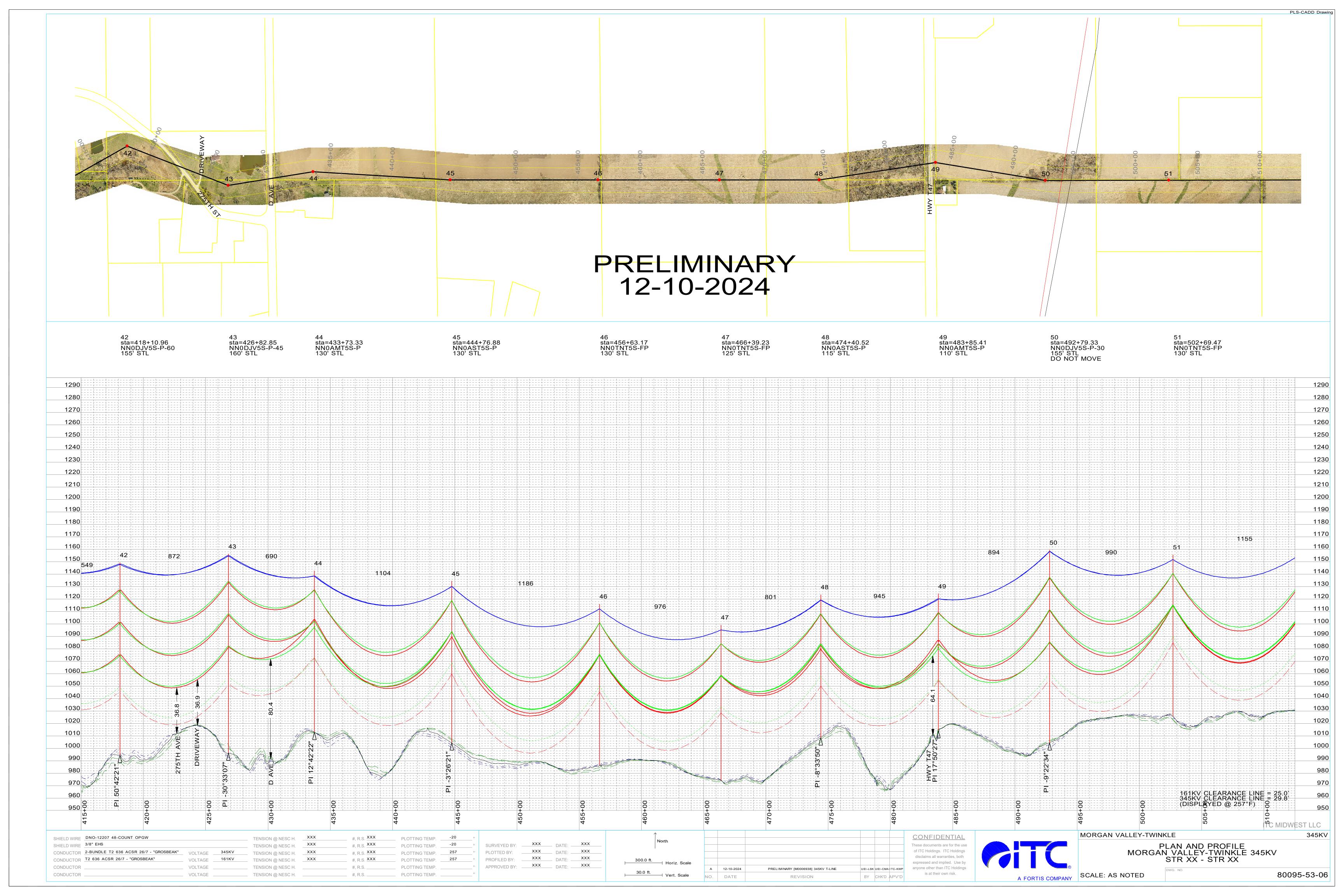
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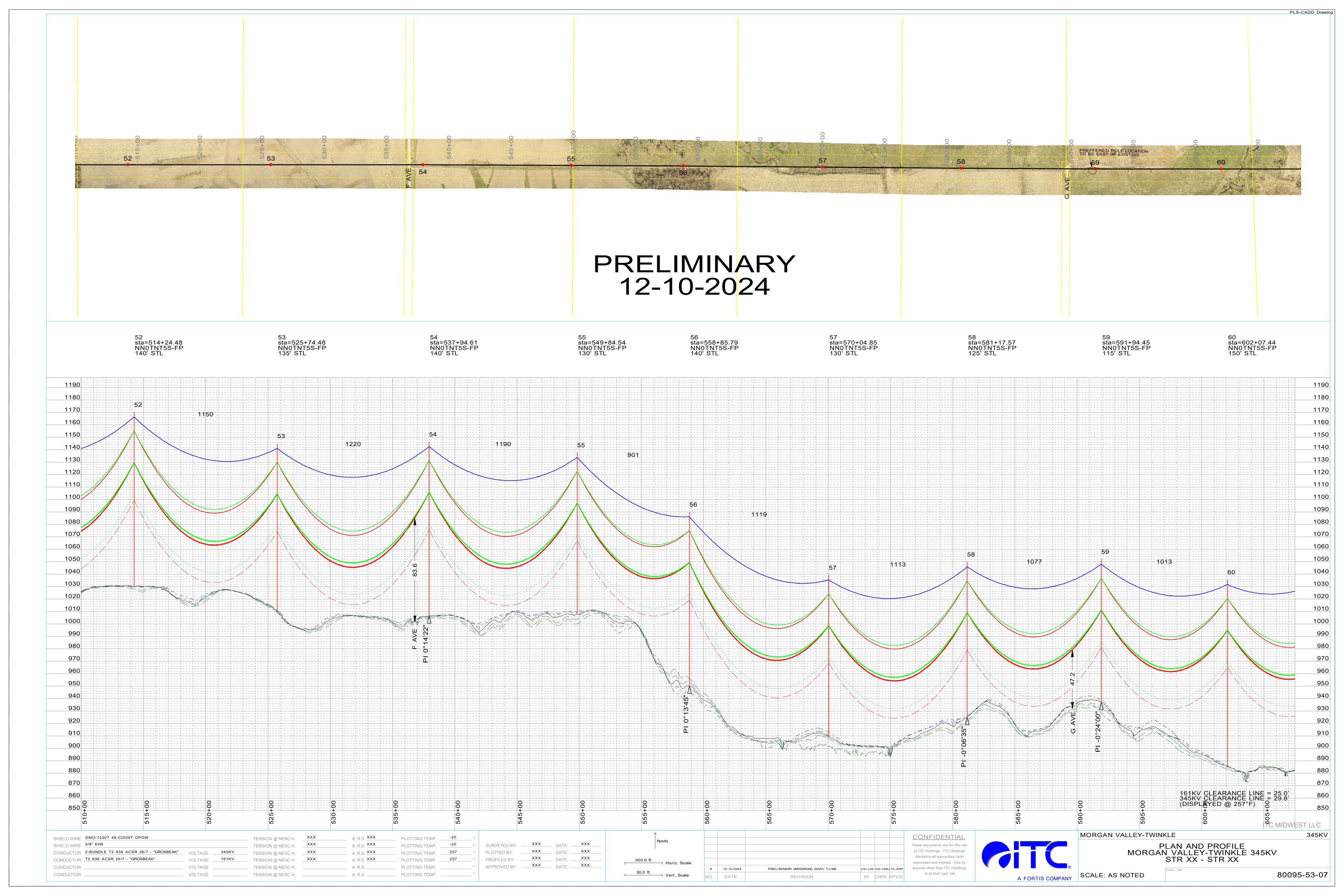
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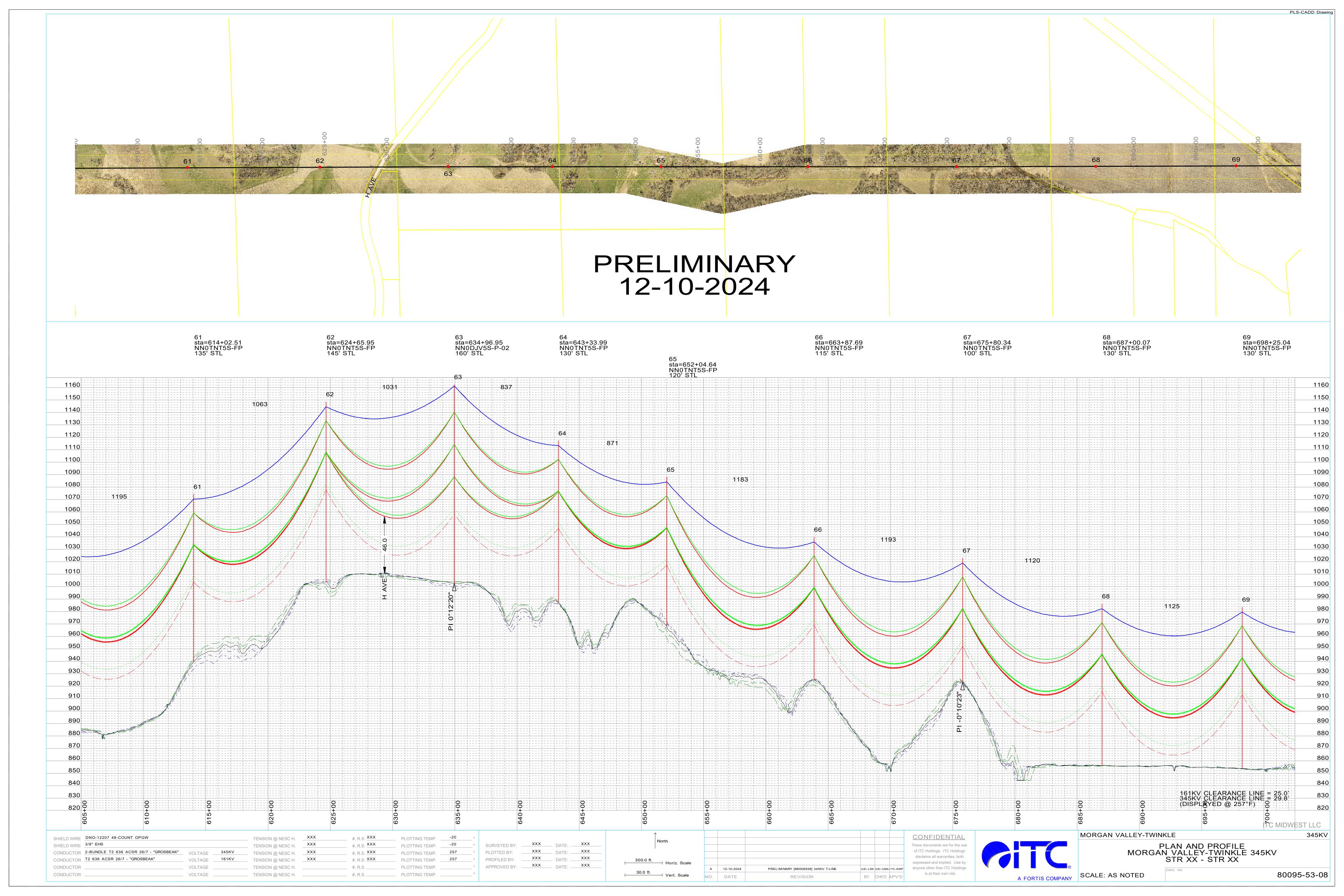
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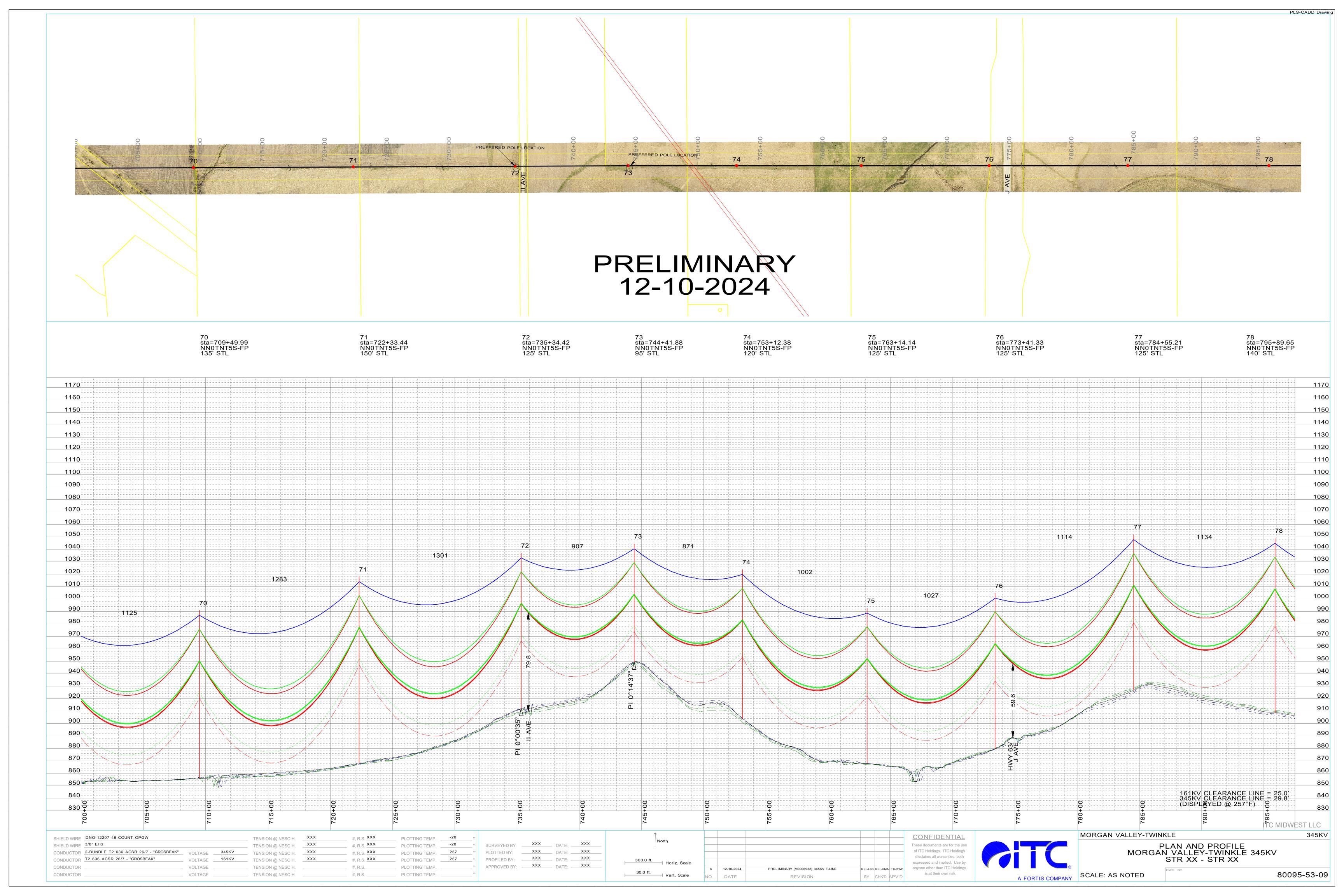


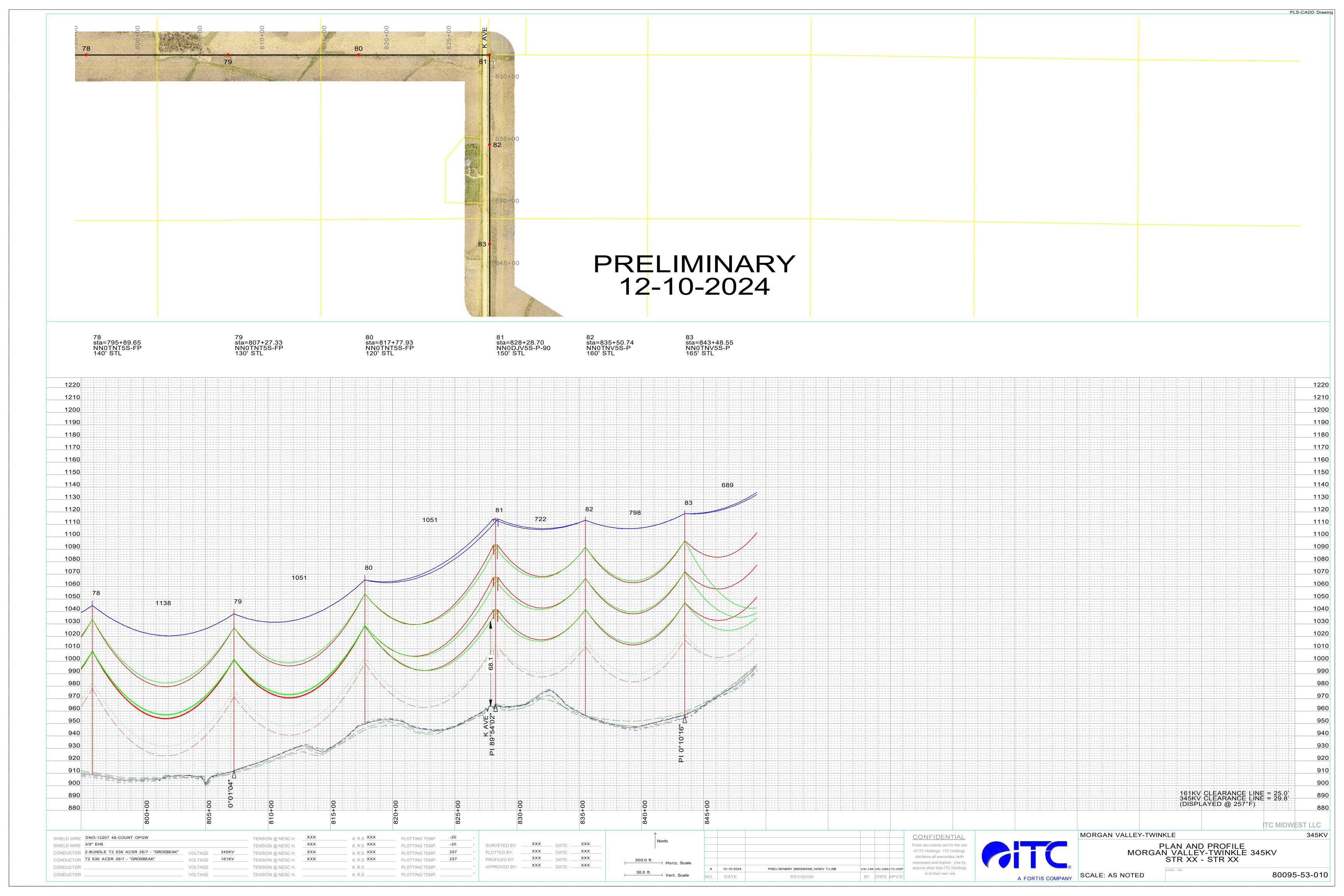


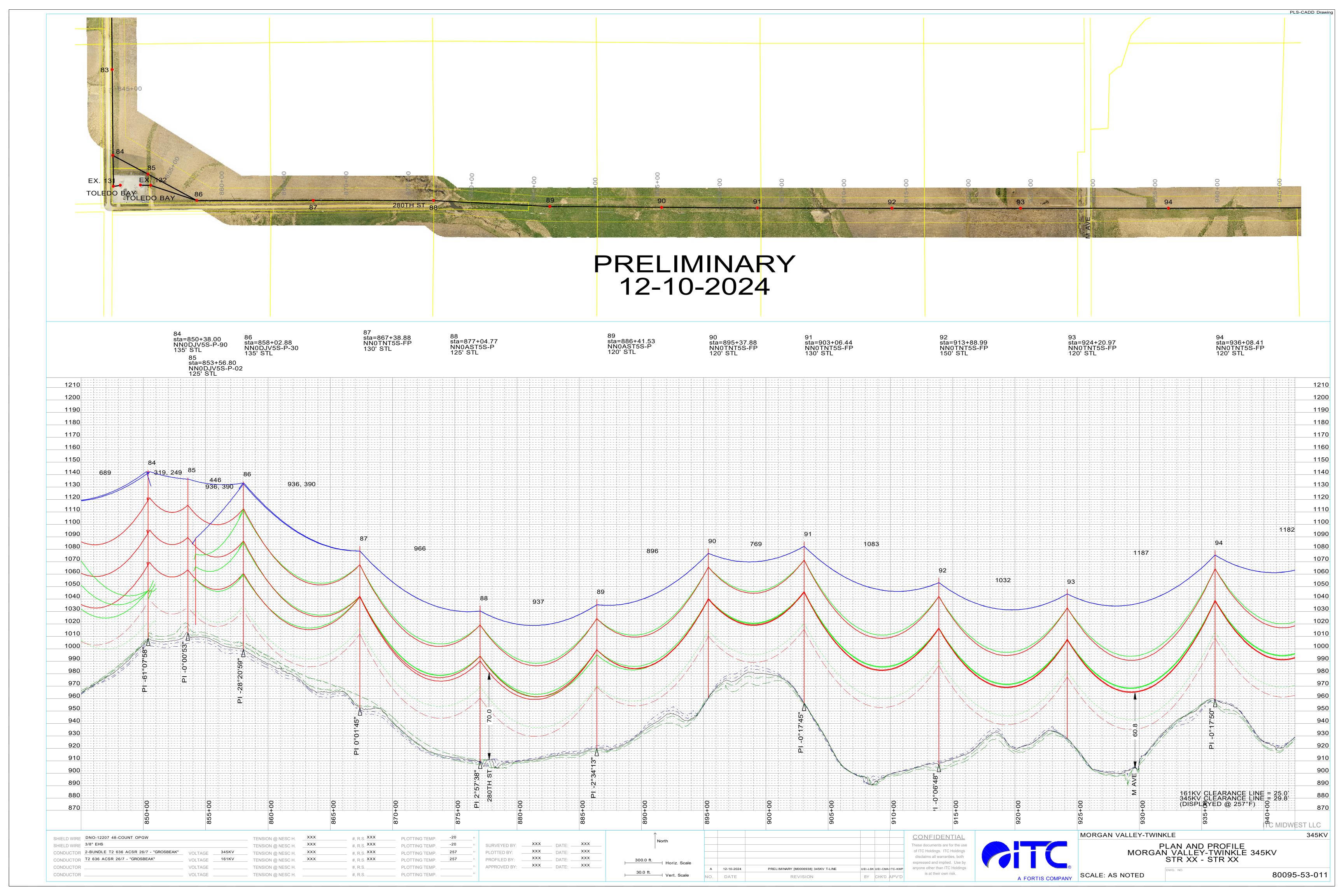


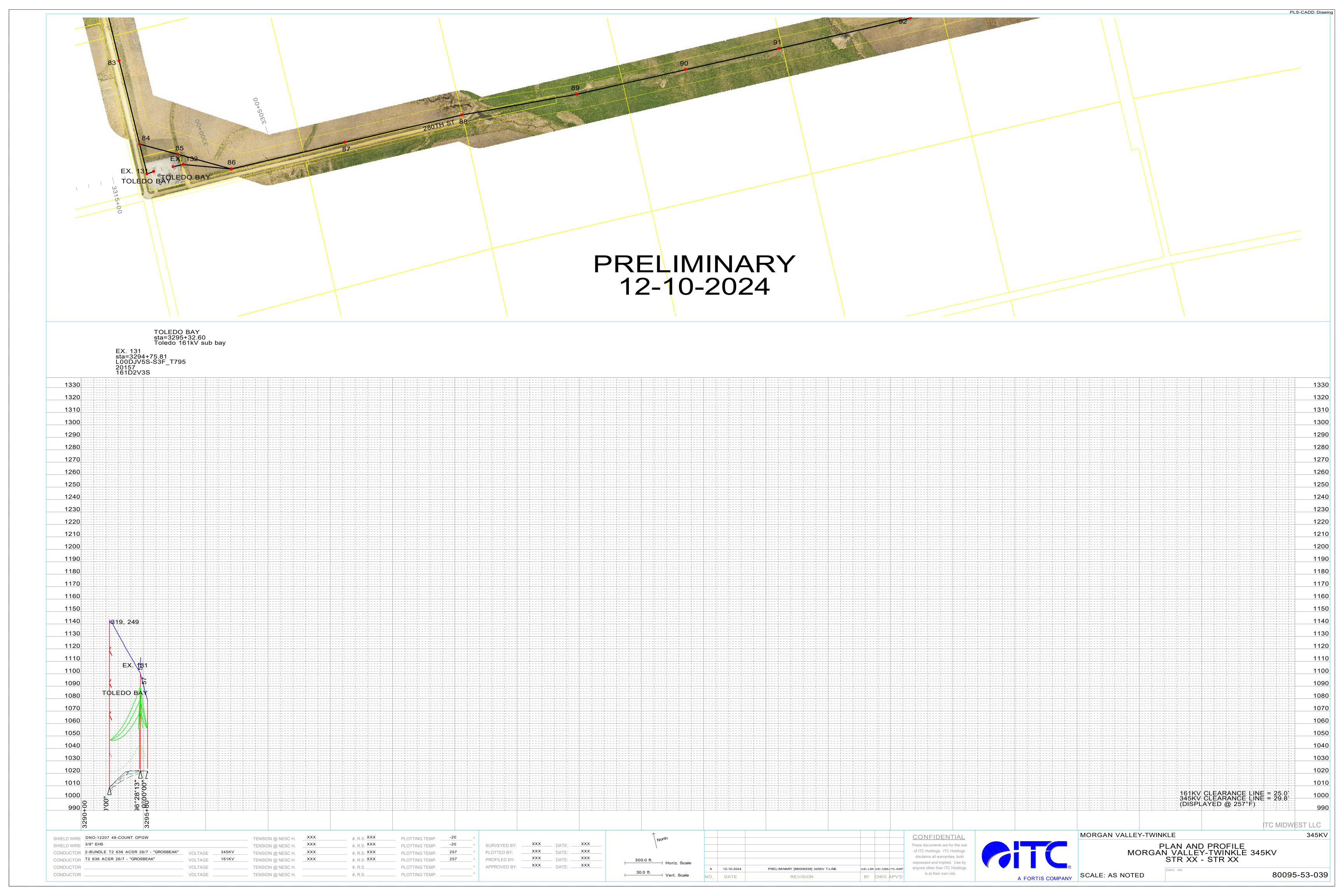


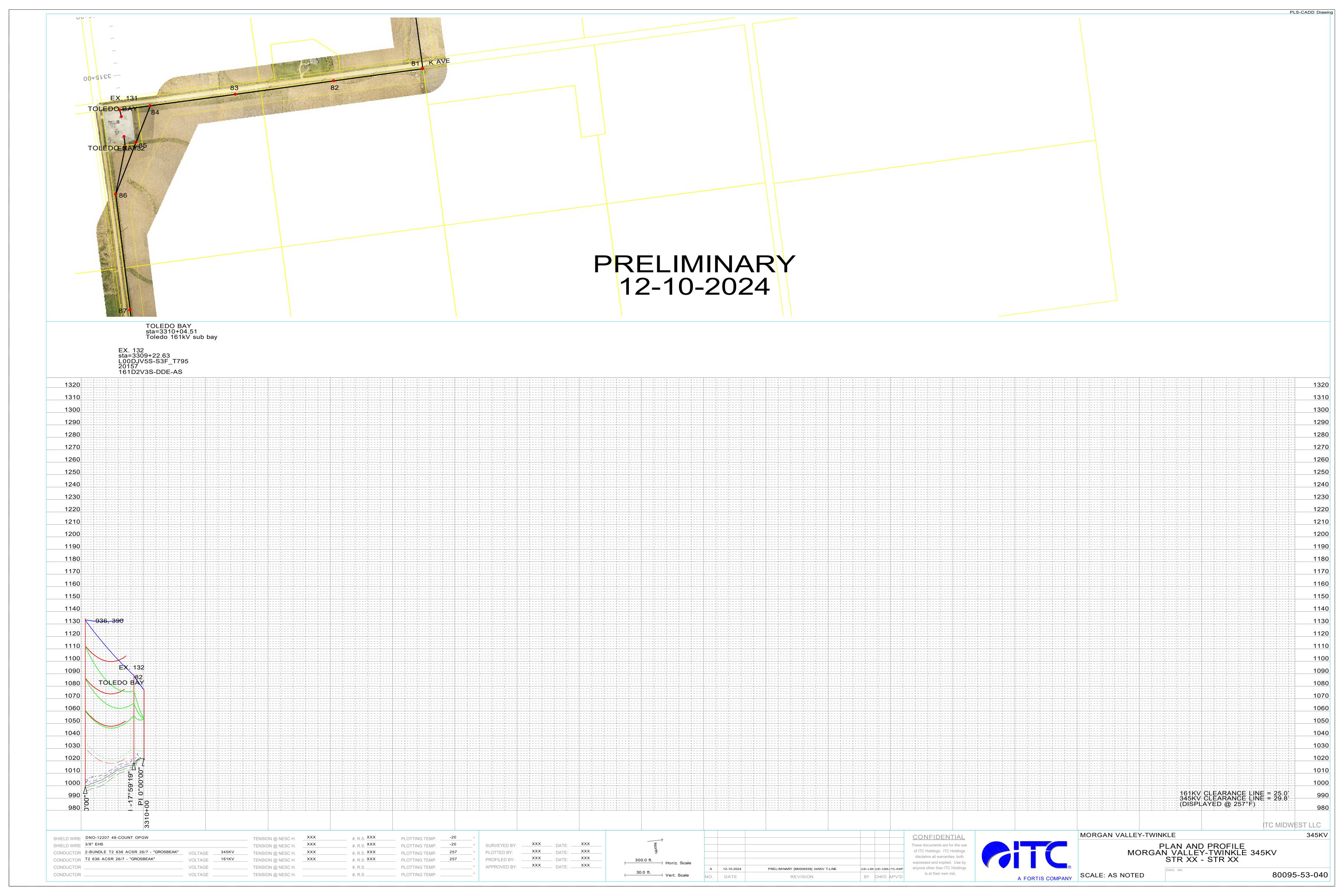


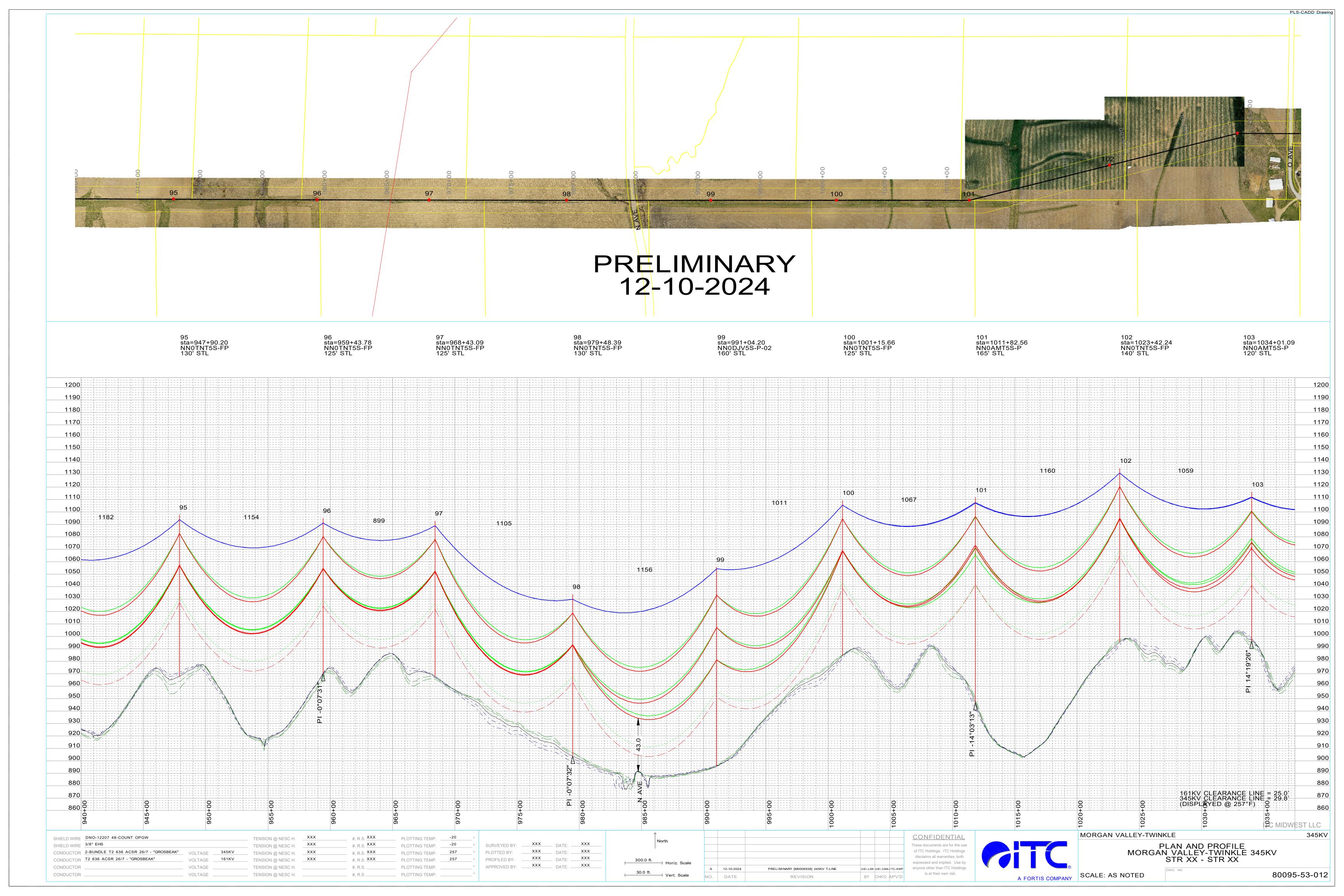


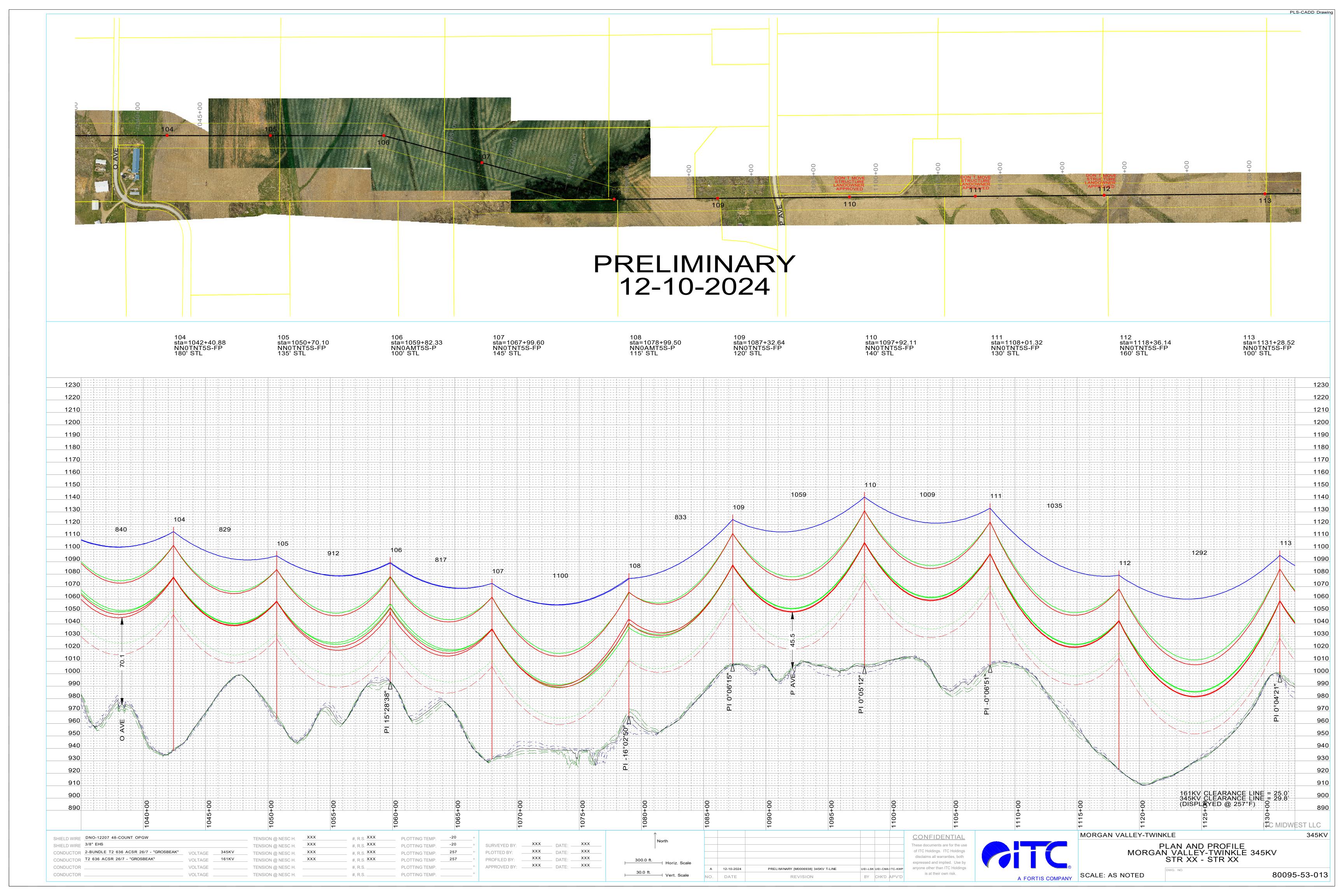


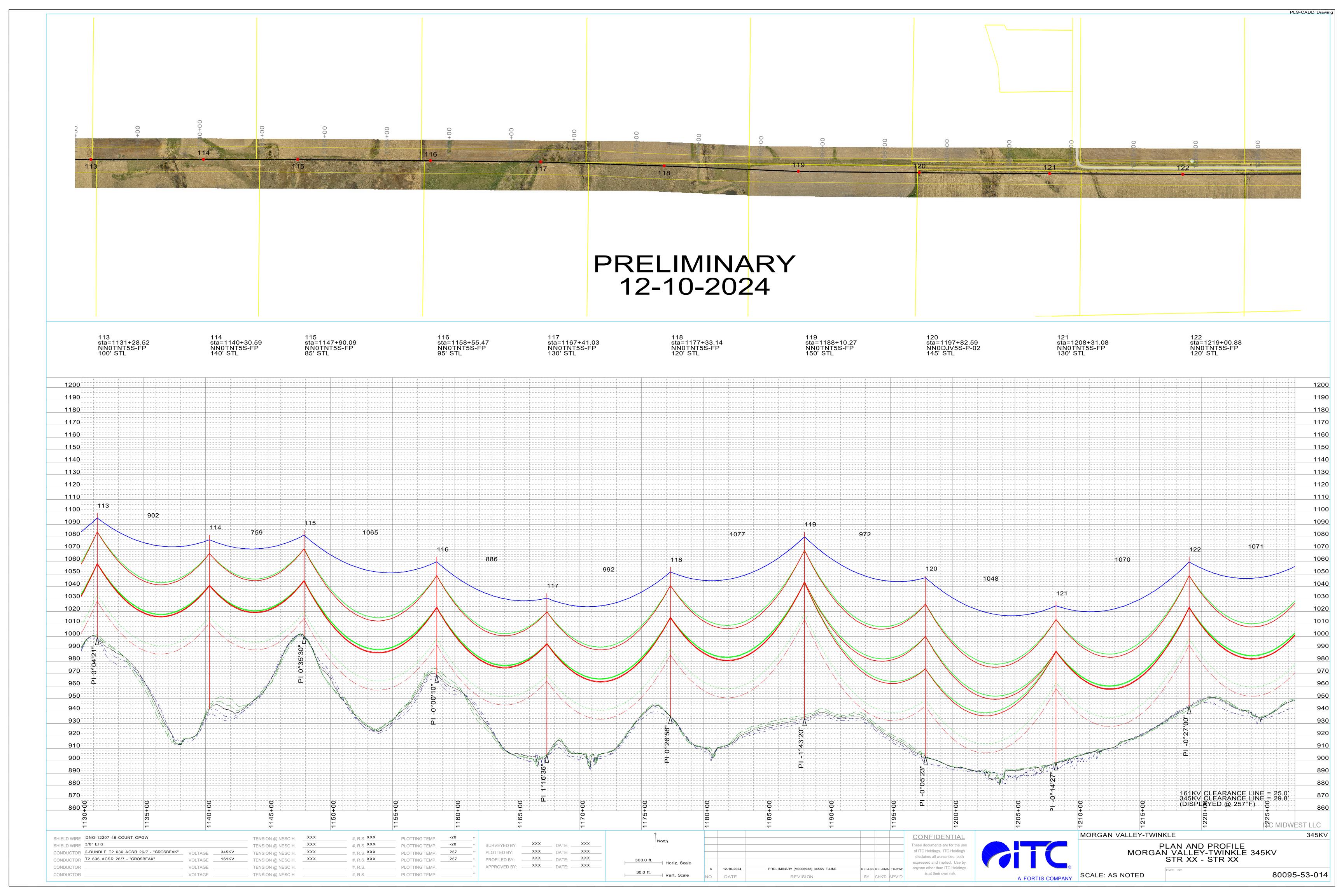


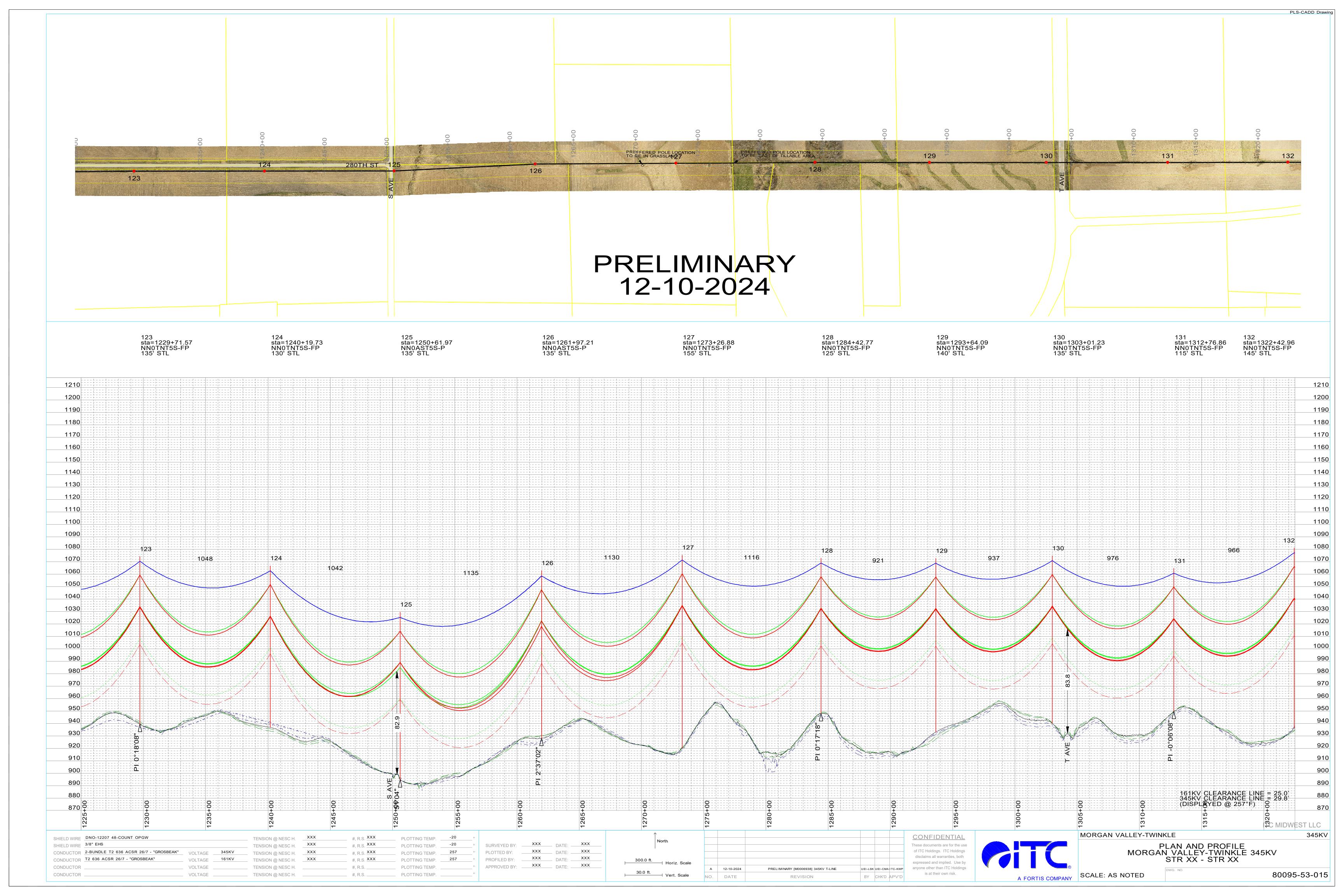


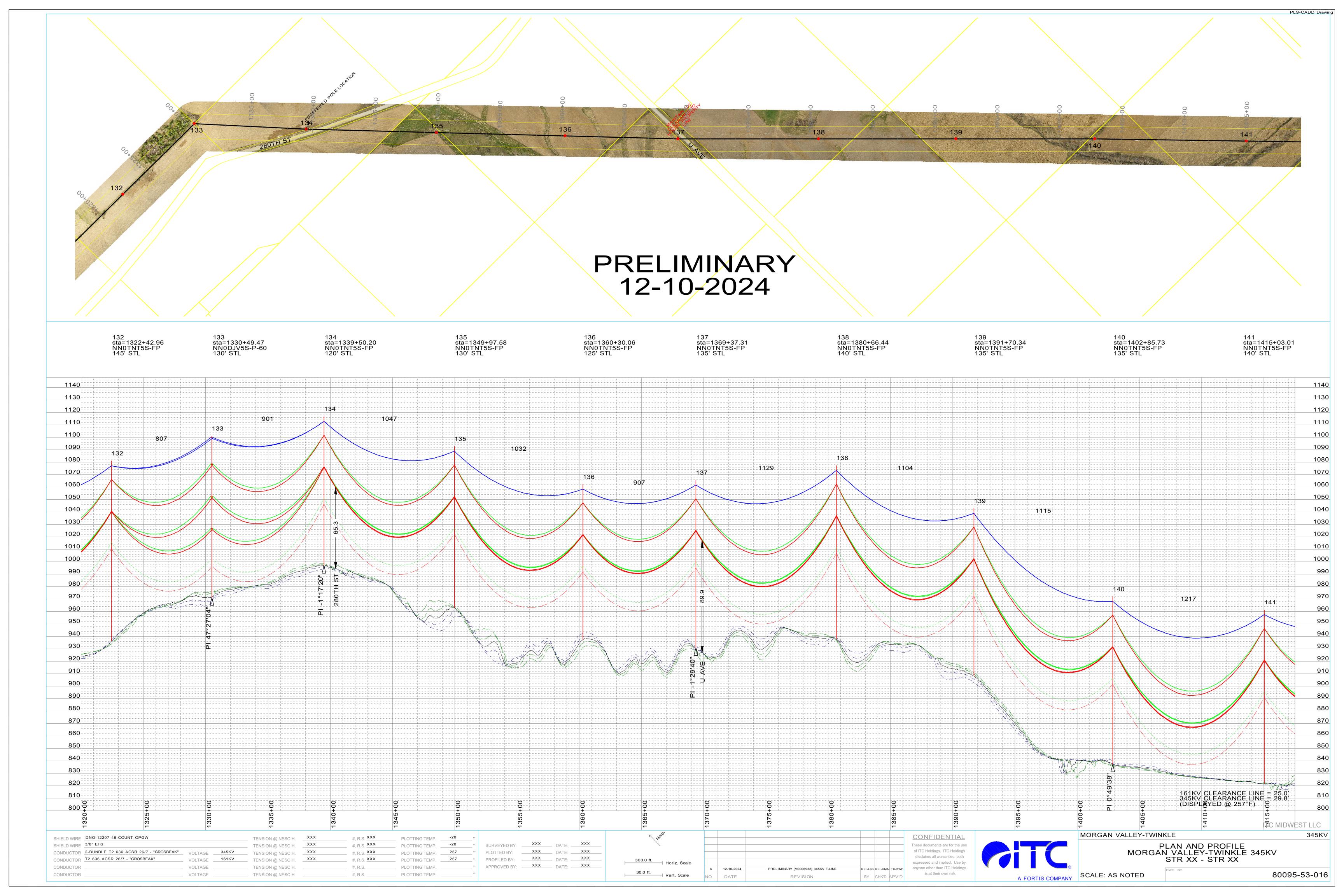


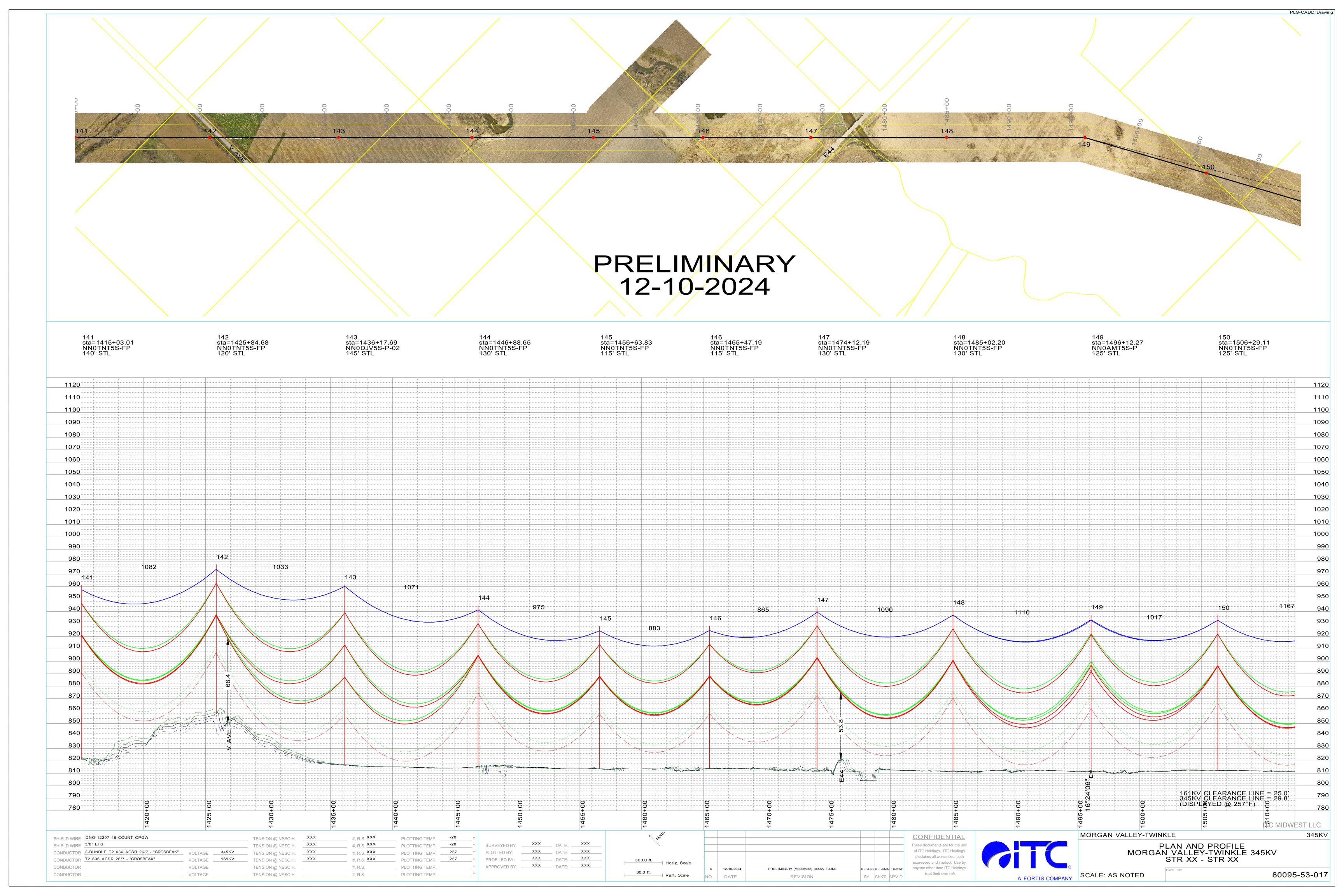


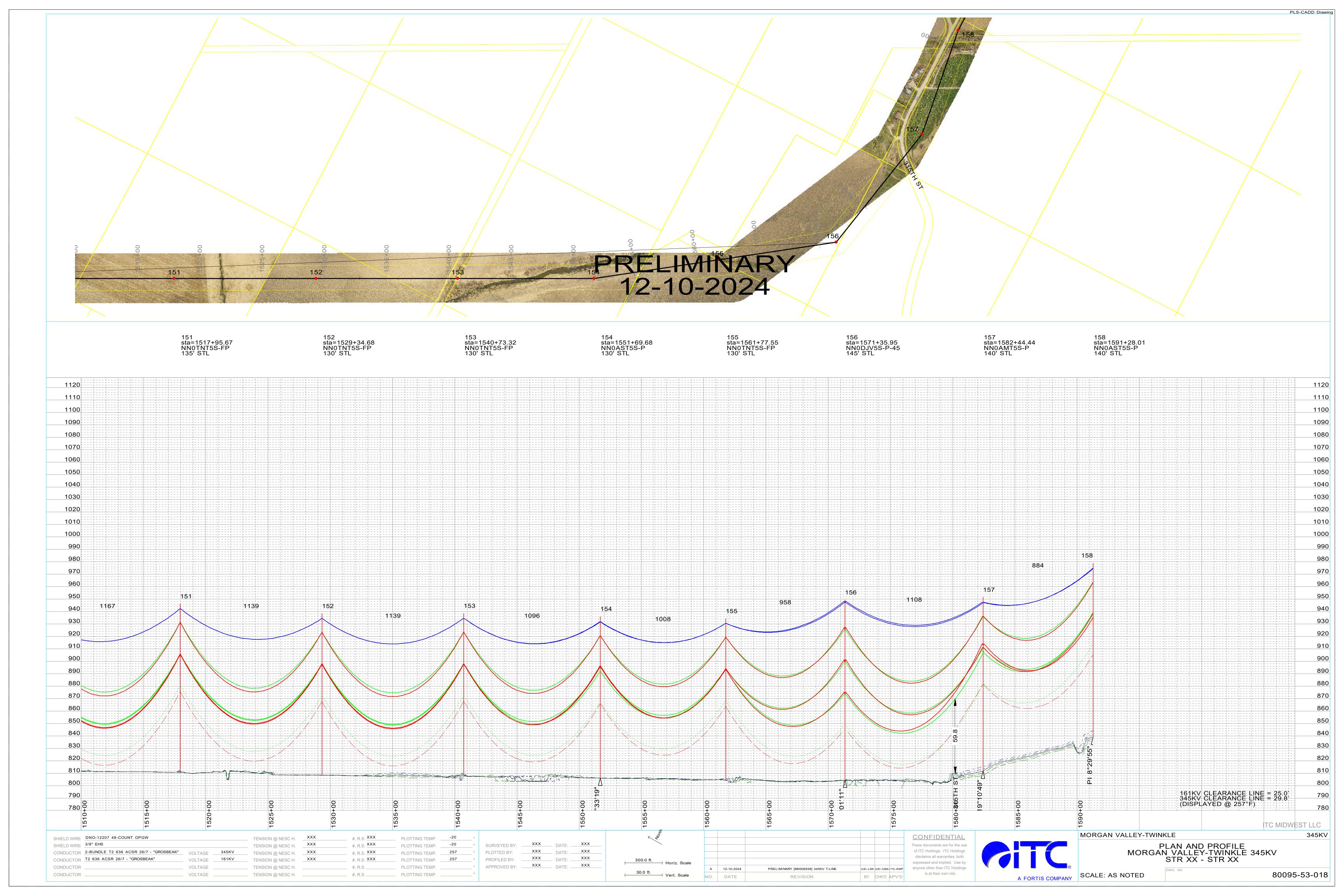


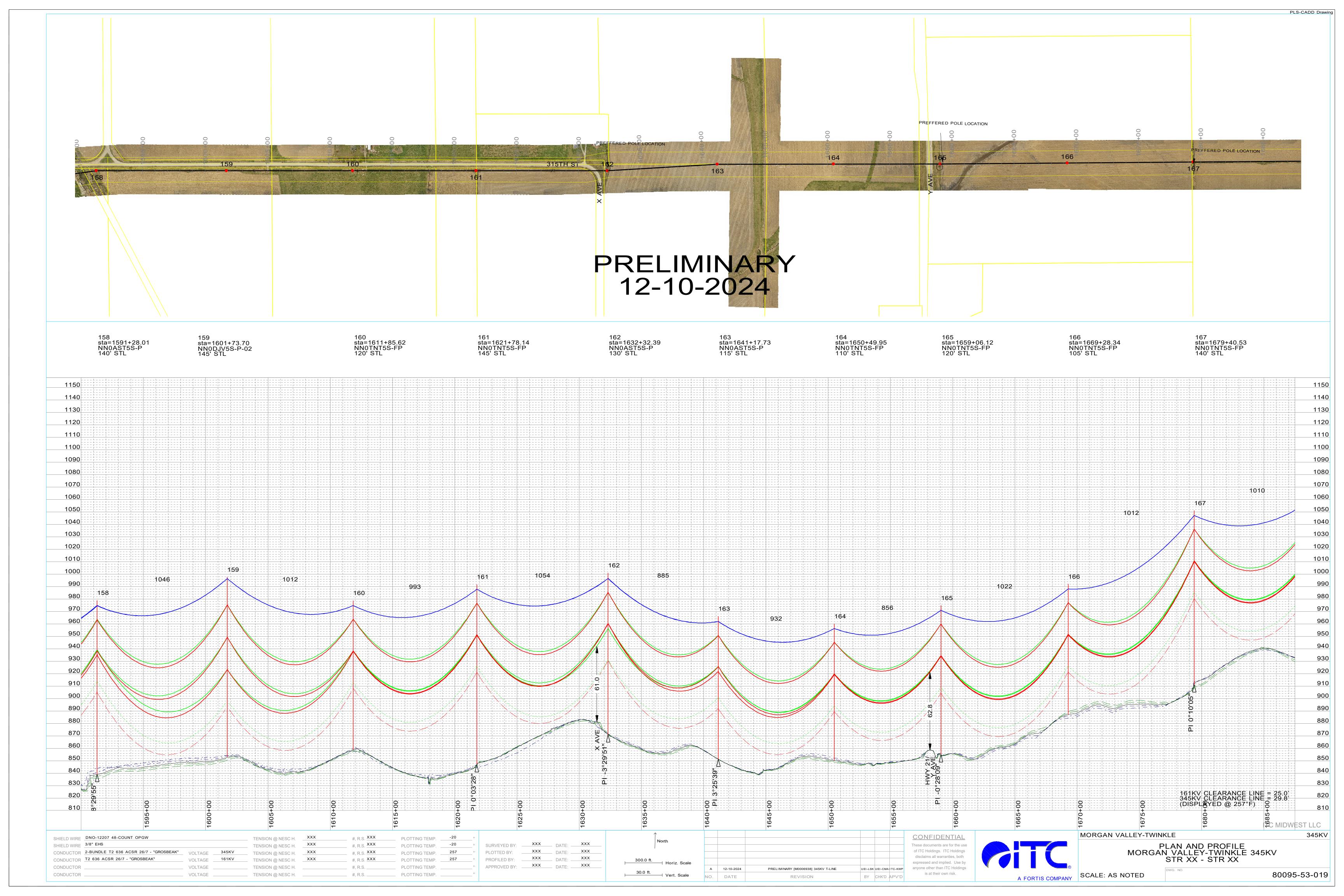












RESOLUTION 2-3-2025B

CREATING AN EMERGENCY MEDICAL SERVICES TRUST FUND

WHEREAS, on November 5, 2024, the voters of Tama County passed Public Measure TW which creates an ad valorem property tax for the purposes of creation and maintenance of a stable revenue stream for EMS services in Tama County at a rate of \$0.75000 per \$1000 of taxable valuation;

WHEREAS, Tama County, Iowa will be collecting the ad valorem property tax money for EMS services for the first time in FY2025/26 and will continue through 2040/2041;

WHEREAS, Tama County needs to create a secure manner in which to track all revenues and expenditures associated with the emergency medical services ad valorem property tax;

NOW, THEREFORE BE IT RESOLVED, that the County Auditor shall create a special revenue fund to record the moneys received from the ad valorem property tax. Said fund shall be called the Emergency Medical Services Trust Fund 0029. All interest accrued by this fund shall be attributed back to the fund. Activities of said fund shall be included in all financial reports of Tama County as a special revenue fund. The fund shall be a budgetary fund and shall be subject to standard county accounting practices and policies. The balance in the fund shall be held as restricted fund balance pursuant to the county's Fund Classification Policy.

TAMA COUNTY ORDINANCE VI.5 (6.5)

WIND ENERGY CONVERSION ASSESSMENT ORDINANCE

Section 1. Purpose.

The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to lowa Code Chapter 427B.26.

Section 2. Definitions.

- 1. Net Acquisition Cost: means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.
- 2. Wind Energy Conversion Property: means the entire wind plant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.

Section 3. Authority to Establish.

The Board of Supervisors is authorized, pursuant to Iowa Code Chapter 427B.26 to provide by ordinance for special valuation of wind energy conversion property as provided in Section 4.

Section 4. Establishment.

Pursuant to Iowa Code Chapter 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provision in Iowa Code Chapter 441.21, subsection 8, paragraphs b and c, and Iowa Code Chapter 428.24 to 428.29, wind energy conversion property which is first assessed for property taxation on or after January 1, 1994, and on or after the effective date of the ordinance.

Section 5. Amount of Valuation.

Wind energy conversion property, first assessed on or after the effective date of this ordinance, shall be valued by the county assessor for property tax as follows:

Assessment year 1 = 0% of the net acquisition cost.

Assessment year 2 = 5% of the net acquisition cost.

Assessment year 3 = 10% of the net acquisition cost.

Assessment year 4 = 15% of the net acquisition cost.

Assessment year 5 = 20% of the net acquisition cost.

Assessment year 6 = 25% of the net acquisition cost.

Assessment years after the 7^{th} year = 30% of the net acquisition cost.

Section 6. Declaration of Special Valuation.

The taxpayer shall file with the local assessor by February 1st of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have

the property assessed at the value determined under this section in lieu of the valuation and assessment provisions in section 441.21, subsection 8, paragraphs b and c, and sections 428.24 to 428.29.

If the taxpayer does not file with the county assessor by February 1 of the assessment year for which the person files a declaration of intent to have the property assessed as provided above, then the declaration of intent shall be considered as a declaration filed for the following year.

Section 7. Reporting Requirements.

The following reports shall be filed annually with the county assessor by the taxpayer; in the first year, with the declaration of intent prescribed in Section 6; and by February 1 of each year thereafter:

- Copy of asset ledger sheet to IRS;
- 2. Engineering breakdown of component parts;
- 3. Tower numbering system;
- 4. Name of the contact person, phone number, fax number, and mailing address;
- 5. Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lesser and lessee regarding who is responsible for the property tax on the leased equipment.

Section 8. Repeal of Special Valuation.

If in the opinion of the Board of Supervisors continuation of the special valuation provided under Section 4 ceases to be of benefit to the county, the Board of Supervisors may repeal the ordinance. Property specially valued under Section 4 prior to the repeal of the ordinance shall continue to be valued under Section 4 until the end of the 19th assessment year following the assessment year in which the property was first assessed.

Section 9. Repealer.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 10. Severability Clause.

If any section, provision, or other part of this ordinance shall be judged invalid or unconstitutional, said adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or other part thereof not adjudged invalid or unconstitutional.

Section 11. Effective Date.

This ordinance shall be effective after its final passage, approval, and publication as provided by law.

PASSED AND APPROVED THIS 5TH DAY OF JANUARY, 2010.

	ATTEST:
Chair, Board of Supervisors	Tama County Auditor

427B.26 Special valuation of wind energy conversion property.

- 1. *a.* A city council or county board of supervisors may provide by ordinance for the special valuation of wind energy conversion property as provided in subsection 2. The ordinance may be enacted not less than thirty days after a public hearing on the ordinance is held. Notice of the hearing shall be published in accordance with section 331.305 in the case of a county, or section 362.3 in the case of a city. The ordinance shall only apply to property first assessed on or after the effective date of the ordinance.
- b. If in the opinion of the city council or the county board of supervisors continuation of the special valuation provided under this section ceases to be of benefit to the city or county, the city council or the county board of supervisors may repeal the ordinance authorized by this subsection. Property specially valued under this section prior to repeal of the ordinance shall continue to be valued under this section until the end of the nineteenth assessment year following the assessment year in which the property was first assessed. Following repeal of the ordinance and conclusion of the applicable nineteen-year period, the wind energy conversion property shall be subject to assessment and taxation under chapter 437A, section 441.21, subsection 8, paragraphs "b", "c", and "d", or sections 428.24 through 428.26, 428.28, and 428.29, as applicable.
- 2. In lieu of the valuation and assessment provisions in chapter 437A, section 441.21, subsection 8, paragraphs "b", "c", and "d", and sections 428.24 through 428.26, 428.28, and 428.29, as applicable, wind energy conversion property which is first assessed for property taxation on or after January 1, 1994, and on or after the effective date of the ordinance enacted pursuant to subsection 1, shall be valued by the local assessor for property tax purposes as follows:
 - a. For the first assessment year, at zero percent of the net acquisition cost.
- b. For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percentage points each assessment year.
- c. For the seventh and succeeding assessment years, at thirty percent of the net acquisition cost.
- 3. a. The taxpayer shall file with the local assessor by February 1 of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have the property assessed at the value determined under this section in lieu of the valuation and assessment provisions in chapter 437A, section 441.21, subsection 8, paragraphs "b", "c", and "d", and sections 428.24 through 428.26, 428.28, and 428.29, as applicable.
- b. Maintaining, refurbishing, or repowering wind energy conversion property shall not cause the wind energy conversion property to receive a new assessment schedule under subsection 2.
 - 4. For purposes of this section:
- a. "Collector substation" means an electrical substation designed to collect energy from multiple electricity-generating sources.
- b. "Net acquisition cost" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment. However, except in the case of a clerical error, an adjustment shall not be made after the third year the wind energy conversion property is assessed.
- c. "Repowering" means the removal and replacement of components of wind energy conversion property.
- d. "Wind energy conversion property" means the entire wind plant including but not limited to a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and collector substation.

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93 Acts, ch 161, \$2; 2021 Acts, ch 80, \$269, 270; 2022 Acts, ch 1075, \$1-6 Referred to in \$437A.6, 441.21, 476B.6
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2022 amendment to subsection 1, paragraph b applies retroactively to assessment years beginning on or after January 1, 2022; 2022 Acts, ch 1075, \$5

2022 amendment to subsection 2, unnumbered paragraph 1 applies retroactively to assessment years beginning on or after January 1, 2022; 2022 Acts, ch 1075, §5

2022 amendment to subsection 3, paragraph a applies retroactively to assessment years beginning on or after January 1, 2022; 2022 Acts, ch 1075, §5

Subsection 3, paragraph b applies to assessment schedules commenced under subsection 2 on or after May 23, 2022; 2022 Acts, ch 1075, §6
2022 amendment to subsection 4 applies retroactively to assessment years beginning on or after January 1, 2022; 2022 Acts, ch 1075, §5