

**Meeting Notice**  
Tama County Board of Supervisors  
Mon., Apr. 14, 2025

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

## Call to Order, Pledge of Allegiance

**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.

## Engineer-road projects report

Discussion/possible action on County Five Year Program

Discussion/possible action on tax certificate #18-0211 reassignment to Ailen Alarcon Molina

Discussion/possible action on temporary liquor license for Traveling Tapster LLC

Discussion/possible action regarding RFP's received vs current cleaning crew

Discussion/possible action on POE phone options

Discussion/possible action on Veteran's Affairs Quarterly Report

## Discussion of adoption of the Tama County Comprehensive Land Use Plan

Discussion/approve claims

Adjourn

**Board of Supervisors Minutes**  
**April 7, 2025**

The Tama County Board of Supervisors met at 8:30 a.m. April 7, 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: None. All voted aye. Motion carried.

Public Comments: Public comments were heard from Laura Wilson. Public comment time closed at 8:33 am.

Motion by Knebel, seconded by Turner to approve the minutes of the March 31<sup>st</sup> Levy Rate Public Hearing. Discussion: None. All voted aye. Motion carried.

Motion by Hilmer, seconded by Kupka to approve the minutes of the March 31<sup>st</sup> 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 had two utility permits for the board chairman to sign. Both permits are for Poweshiek Water Association. One permit is on P Ave and the other is on Q Ave. Motion by Kupka, seconded by Turner to approve the board chairman to sign the two utility permits as long as the ditch is cleaned out for the P Ave permit so issues are not discovered down the road. Discussion: None. All voted aye. Motion carried.

Daleske had previously approached the board to recommend 10-hour days. The union has not voted on if they would like the 10-hour days. Motion by Turner, seconded by Kupka to table any action on 10-hour days for the roads department. Discussion: None. All voted aye. Motion carried.

Turner informed the board that him, the maintenance director, and a couple of ISAC IT members had visited the different county facilities to look at county equipment. When the contract was signed in November with Aureon it was not discovered that there was no power over the Ethernet to supply power to the phones. Options would be to do nothing and let the contract with Aureon go, do the least expensive option to get power over the Ethernet which would be wall warts, or go a more expensive route with Meraki. Motion by Hilmer, seconded by Turner to table a decision on power over the Ethernet for the new Aureon phone system until more research can be completed. Discussion: None. All voted aye. Motion carried.

At last week's meeting a public hearing was set for April 21<sup>st</sup> at 9:30 am to repeal Ordinance VI.5(6.5) Wind Energy Conversion Assessment Ordinance. Three public hearings need to be set. If after holding the first public hearing the board may waive the second and third hearings, but those dates must be set. Motion by Turner, seconded by Knebel to set the second and third public hearing

dates and times for April 22<sup>nd</sup> and April 23<sup>rd</sup> at 8:30 am. Discussion: None. All voted aye. Motion carried.

There had been discussions at previous meetings regarding the sheriff's office donating phased out patrol vehicles. The sheriff presented a draft of a proposed Tama County Surplus Property Donation Policy for the board to look over. Sheriff Schmidt stated he would like the county attorney to look over the draft of the proposed Tama County Surplus Property Donation Policy before having the board approve it. The sheriff will also research on whether the notice of donating the vehicle needs to be published. Motion by Hilmer, seconded by Turner to table approving the proposed Tama County Surplus Property Donation Policy until the county attorney can look at it. Discussion: None. All voted aye. Motion carried.

Motion by Kupka, seconded by Turner to approve the Sheriff's Quarterly Report. Discussion: None. All voted aye. Motion carried.

There were no hiring freeze exemptions to act on.

Motion by Turner, seconded by Kupka to approve the claims for payment as presented in the amount of \$296,041.04. Discussion: None. All voted aye. Motion carried.

Each supervisor gave an update regarding committee meetings they have attended and things happening in their districts.

Hilmer from district 1 stated that not much had been going on in his district. He has been receiving the usual phone calls from citizens needing rock. He stated he had attended the board of health meeting, but that he did not make it to the aging meeting. He stated the 6<sup>th</sup> judicial meets once a year and that the state is taking it over.

Knebel from district 3 stated she had met with Michelle Roseburrough who is a business engagement consultant based out of Marshalltown. They discussed economic development, jobs, hiring challenges, housing, businesses, budgets, grants, etc. Michelle has a team that works with her that she will take all of this back to and hopefully come up with some ideas on how to help Tama County. DECAT was started in 1987 and is made up of Jasper, Poweshiek, and Tama Counties. DECAT works with CPPC (community partnerships for protecting children). DECAT is also known as JPT. The board approves the contract for CPPC. The funding starts at the state level from HHS. Knebel is going to reach out to public health to make sure they are taking advantage of the program. She stated she also serves on the Heartland Risk Pool board as a trustee and the board has approved giving Tama County \$25,000 to use on the current lawsuit that the board of supervisors are in with Salt Creek Wind for their outside counsel. She stated Heartland is having CD's coming up for renewal and she is looking into the 28E to see if they can be renewed with our banks to help bring in more revenue. 2025-2026 Holmes Murphy renewal is completed. This is our liability, employment, equipment, and property insurance. Will be interviewing IT candidates soon.

Doland from district 4 stated mental health is still working on a transition plan. Our new district will be to the west of us with Marshalltown. He stated they are trying to expand Libby's role to offer more mental health services. It is becoming clearer how mental health will be handled after

July 1<sup>st</sup>. He stated he attended an online webinar with public health. Each county will report to access points to help streamline services.

Kupka from district 5 stated it has been quiet at the landfill. He has worked with the engineer on a tile crossing. He has been going out and looking at what people have been reporting to him.

Turner from district 2 stated he saw a demo of the new phones and software. The phone and software have a lot of good features. He attended an essential services meeting and that they are still working on determining the fund distribution. They are looking for more board representation from the citizens up north. The levy forum was good and was well attended. Appreciated the good feedback. He also attended the Central Iowa Juvenile Detention meeting. He has reached out to the federal level to see why insurance is discontinued for medical issues when someone enters the facility. Would like to see if the county can pay for insurance coverage to cover the juvenile.

Doland stated the board had worked with their outside counsel attorneys to come up with the following resolution. He stated a Board of Adjustment meeting scheduled in February had been cancelled but there was no clear reason as to why it had been cancelled. In reviewing documents Salt Creek had reached out wanting the Board of Adjustment to meet before the end of March. The Board of Supervisors were in favor of the Board of Adjustment meeting in March. This resolution is for clarification on the board's position on where they stand on what the Board of Adjustment needs to do. Motion by Knebel, seconded by Hilmer to approve Resolution 4-07-2025A.  
Discussion: None.

**RESOLUTION 4-07-2025A**  
**Tama County**

WHEREAS, Tama County is currently involved in several pending litigation matters related to wind energy and Salt Creek Wind, LLC; and

WHEREAS, in *Espenscheid v. Board of Adjustment of Tama County, et al.*, Tama County Case No. CVCV008903, a citizen claims the Tama County Board of Adjustment (the "Board of Adjustment") acted illegally in affirming the September 2024 issuance of zoning certificates to Salt Creek Wind, LLC ("Salt Creek"), and that the Board of Adjustment's November 12, 2024 decision was improper and illegal for various reasons; and

WHEREAS, other constituents have raised concerns regarding the procedural irregularities in the November 12, 2024 public appeal hearing before Board of Adjustment and its subsequent written decision;

WHEREAS, a citizen appealed the zoning administrator's December 2024 decision to grant Salt Creek extensions of time to commence construction and establish use under the September 2024 zoning certificates, which has yet to be heard by the Board of Adjustment and is therefore subject to the automatic stay in Iowa Code § 335.14; and

WHEREAS, in *Salt Creek Wind, LLC v. Tama County Board of Supervisors and Tama County*, No. CVCV008931, Salt Creek claims the Tama County Board of Supervisors (the "Board of Supervisors") acted illegally in passing a moratorium on wind energy conversion systems permitting and construction, Resolution 1-6-2025B; and

WHEREAS, Tama County has an interest in protecting its resources, and funding the defense of two lawsuits in which the county must defend inconsistent positions is not in the best interest of Tama County; and

WHEREAS, the Board of Supervisors finds there are sufficient concerns regarding the procedural irregularities with respect to the appeal hearing and decision to warrant a new hearing and decision by the Board of Adjustment as to the issuance of the September 2024 zoning certificates; and WHEREAS, the Board of Adjustment's decision following the appeal hearing may moot one or both lawsuits, thereby conserving county resources; and

WHEREAS, the Board of Adjustment's reconsideration of the appeal will reinstate the automatic stay of any activities in furtherance of the 2024 zoning certificates under Iowa Code § 335.14 and Article XXI § 2102.1 of the Ordinances of Tama County, Iowa; and

WHEREAS, due to the uncertainty regarding the litigated matters and the status of construction, the Board of Supervisors further finds it is in the best interest of Tama County to stay any construction activities by Salt Creek until the Board of Adjustment issues its final decision after reconsidering the appeal;

WHEREAS, the Board of Supervisors and Board of Adjustment will seek stays of the proceedings in both pending litigation matters to allow the Board of Adjustment to reconsider the appeal anew.

**IT IS THEREFORE RESOLVED** by the Board of Supervisors of Tama County, Iowa:

The Board of Adjustment of Tama County, Iowa, shall reconsider the appeal regarding the zoning administrator's September 2024 decision issuing zoning certificates to Salt Creek Wind, LLC. In reconsidering the appeal, the Board of Adjustment shall hold a public hearing and conform with all other procedures outlined in Article XXI in the Ordinances of Tama County, Iowa law, and the Board of Adjustment's Rules of Procedure.

In reconsidering the appeal, the Board of Adjustment is directed to consider all evidence and arguments presented by the parties to appeal; public comments at the appeal hearing; the conditions and specifications in the 2020 Conditional Use Permit issued to Salt Creek Wind, LLC, and the extent to which the zoning certificates conform with or varying from the Conditional Use Permit; the Tama County Comprehensive Land Use Plan; whether additional conditions or restrictions should be required; and any other information or considerations the Board of Adjustment deems appropriate and not inconsistent with governing law.

At the same hearing, the Board of Adjustment may, but is not required to, consider the appeal related to the December 2024 extensions to Salt Creek Wind, LLC, as well as the 2020 Conditional Use Permit. Should the Board of Adjustment choose to consider those additional matters at the same public hearing, the public notice for the hearing shall so specify.

The Board of Adjustment's written decision shall make specific factual findings and state with specificity the reasons for affirming or reversing the issuance of the zoning certificates.

The Board of Supervisors will seek a stay of the lawsuit currently pending as *Salt Creek Wind, LLC v. Tama County Board of Supervisors and Tama County*, No. CVCV008931, and the Board of Adjustment is directed to seek a stay of the lawsuit currently pending as *Espenscheid v. Board of Adjustment of Tama County, et al.*, Tama County Case No. CVCV008903, and such stays shall also seek orders staying construction by Salt Creek Wind, LLC, consistent with this resolution, Iowa Code § 335.14, and Article XXI § 2102.1 of the Ordinances of Tama County, Iowa.

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 7th day of April, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

Public Comments: Public comments were heard from Janet Wilson, Laura Wilson, Karen Murty, Richard Arp, and Gerald Husak. Public comments closed at 10:09 am.

Chairman Doland adjourned the meeting at 10:09 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***

April 14<sup>th</sup>, 2025

We've been rocking hauling on Abbott Avenue South of 350<sup>th</sup> St and 220<sup>th</sup> St. west of V18. Last week and this week we are taking off our winter fronts to our trucks to lighten them up for the summer hauling.

We've had tanker car pipes delivered to G Avenue between 250<sup>th</sup> and 260<sup>th</sup>. This was one that was in the County Five year program but due to traffic count we couldn't use the County Highway Bridge Program Funds.

Progress is being made on tearing down the old shop. Walls are off and roof are off.

We are working cleaning culverts out on E66 last week and this week.

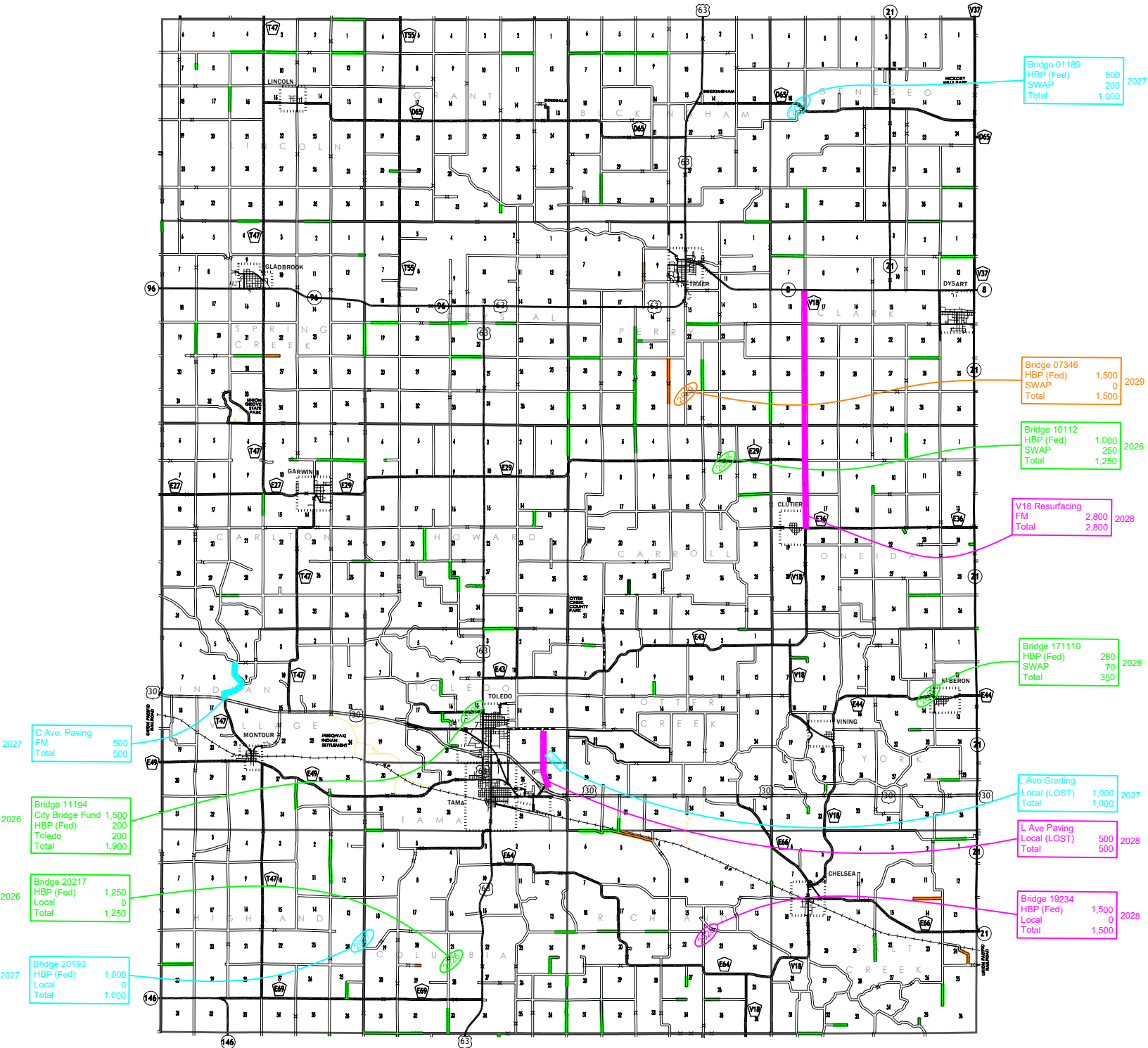
I have the DOT Budget and County Five Year Program (CFYP) for your signature. Here are the changes I made from last year's program:

- E44 Box Culvert Project was moved to FY26
- L Ave Grading & Paving were each moved back a year FY27 (Grading) & FY28 (Paving).
- Removed G Avenue Culvert as it didn't qualify for HBP funds.
- Added Two Bridges to the program
  - Columbia 19 – G Ave Bridge just North of 370<sup>th</sup> St. (Currently 15 Ton)
  - Perry 34 – PP Ave Bridge just South of 210<sup>th</sup> St. (Currently 25/40/40 Ton)

# TAMA COUNTY MAP

## 2026-2030 Construction Program

Revised 3/27/2025 4:20 PM





## 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: Consumers Energy

Street Address: 2074 242nd St.

City, State & Zip Code: Marshalltown IA 50158

Telephone Number: 641-485-0702

Contact Person: Kevin Peterson

1. Location Plan. 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. Written or Verbal Notice. 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. Inspection. 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 4. 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. Non-Conforming Work. 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. Emergency Work. 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. County Infraction. 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. Hold Harmless. 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. Permit Required. No applicant shall install any lines unless such applicant has obtained a Utility Permit from 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. Relocation. 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.

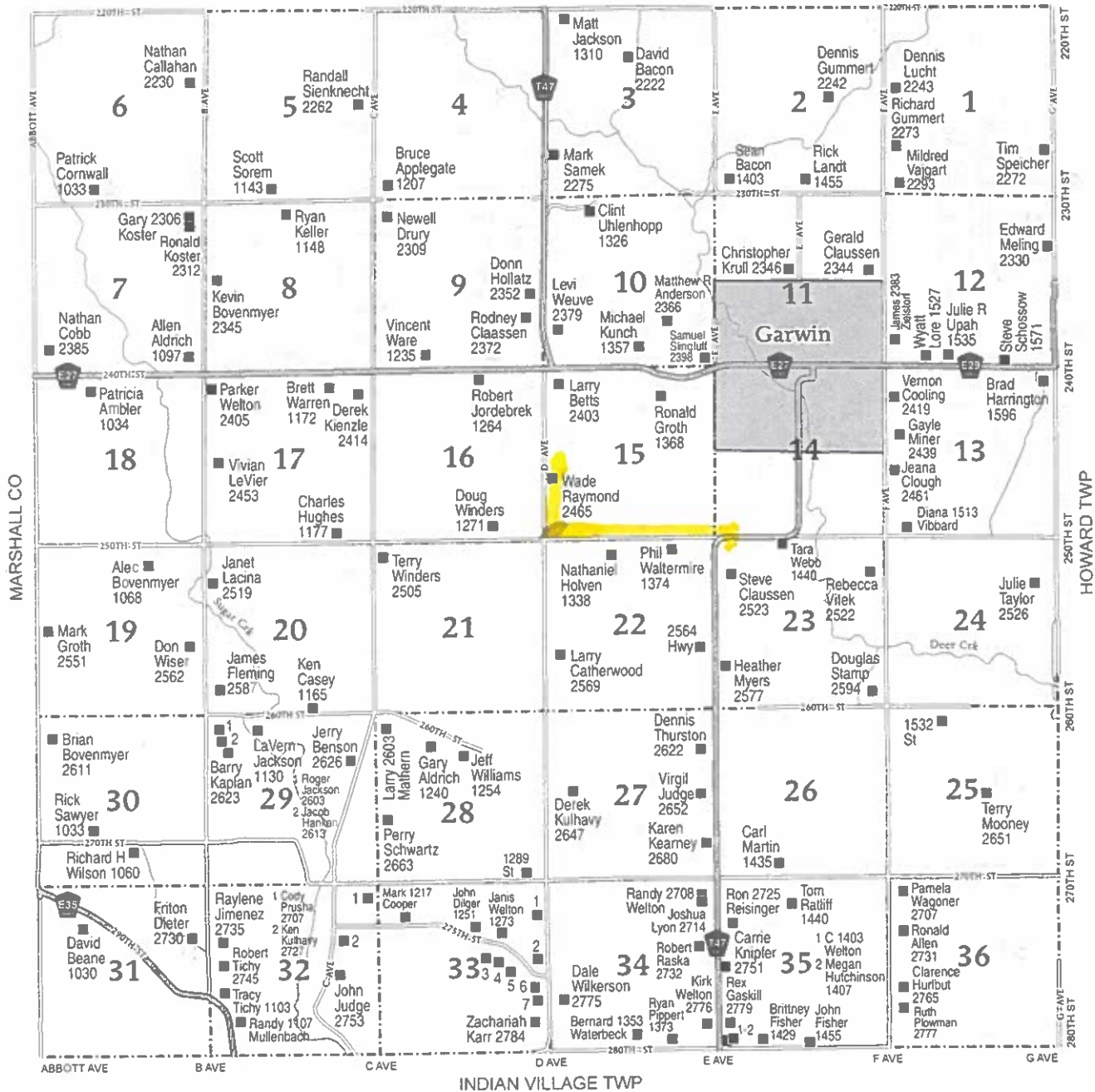
DATE 4-8-2025      Consumers Energy      BY Kevin Peterson  
    NAME OF COMPANY

RECOMMENDED FOR APPROVAL:

DATE \_\_\_\_\_  
    TAMA COUNTY ENGINEER

APPROVAL:

DATE \_\_\_\_\_  
    CHAIRPERSON, TAMA COUNTY BOARD OF SUPERVISORS

(Residents - Owners or Renters)  
SPRING CREEK TWP

## CARLTON TOWNSHIP

## SECTION 33

1 JOHNSON, LOUIS	2718
2 BURGESS, RODNEY	1287
3 DUNCAN, CHAD	1266
4 YILEK, CURTIS	1278
5 LEWIS, CHRISTOPHER	1284
6 LEWIS, TREVOR	2760
7 VALDEZ, BRYAN	2764



WORK ORDER #				CONDUCTOR				POLES		PRIMARY OH		PRIMARY URD		GUYS			ANCHORS			GROUND			SERVICES			TRANSFORMERS				MISC UNITS				REMARKS
Line Location	5-T-02	Pole No.	Back Span	PRI		SEC		UNIT		quan		quan		quan	UNIT E	LEAD	quan	UNIT F	quan	UNIT M2	quan	UNIT J/K	Ø	UNIT G	quan	Kva	quan	UNIT M						
Address	D Ave	5-T-3						40-3	R	1	A1P	R		1	1-4	20	R	1	1-4S	R	1	1	R											
PHASE COND	#4 ACSR									1	A5	I																						
NEUTRAL COND	#4 ACSR	1	293	1	#4 ACSR	I		40-3	I	1	A1	I																						
PHASE																																		
SHEET	1 OF 1	2	322	1	#4 ACSR	I		40-3	I	1	A1	I																						
RULING SPAN																																		
Retirement		3	318	1	#4 ACSR	I		35-5	I	1	A1	I																						



Updated April 22,2015

1838	0	8ft Arm	30	1
3676	0	10 Ft Arm	35	23
	0	De Arm	40	5
			45	0

New Construction	<input type="checkbox"/>
System Improvement	<input checked="" type="checkbox"/>
Replacement	<input type="checkbox"/>


Code Letters

New Unit	N	Staked	KP
Transfer Unit	T	Checked	KP
Retirement Unit	I	Approved	
Resue Unit	R		

Date	
Date	
Date	

Staking#:	
Road Name:	D AVE
Substation:	Marshalltown
Feeder:	5-T-02





**CONSUMERS**  
ENERGY  
*Your Energy Cooperative*

5186	0	8ft Arm	30	1	
####	0	10 Ft Arm	35	23	New Construction <input type="checkbox"/>
	0	De Arm	40	5	System Improvement <input checked="" type="checkbox"/>
			45	0	Replacement <input type="checkbox"/>

<b>Code Letters</b>			
New Unit	N	Staked	<u>KP</u>
Transfer Unit	T	Checked	<u>KP</u>
Retirement Unit	I	Approved	<u>      </u>
Resue Unit	R		

Updated April 22, 2015

Staking#:	<u>                    </u>	Road Name:	<u>250th ST</u>
Substation:	<u>Marshalltown</u>	Feeder:	<u>5-T-03</u>




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**FW: Tama county utility permit**

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**From** Chris Wilson <cwilson@tamacounty.org>  
**Date** Tue 4/8/2025 1:09 PM  
**To** Ben Daleske <bdaleske@tamacounty.org>

 1 attachment (419 KB)  
Tama County Permit 5-T-2 & 3.pdf;

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**From:** Kevin Peterson <kpeterson@consumersenergy.net>  
**Sent:** Tuesday, April 8, 2025 1:06 PM  
**To:** bdaleskae@tamacounty.org  
**Cc:** Chris Wilson <cwilson@tamacounty.org>  
**Subject:** [TLS] Tama county utility permit

Afternoon

Attached you will find a utility permit for a line build that we have going on 250<sup>th</sup> St. and D Ave. We will be installing new poles and wires and staying on the same side of the road that we are currently on in these areas, the poles will have shorter back spans than they currently have. We will also be finishing up the line build that you approved for us last year on 250<sup>th</sup> St. to the west of D Ave as we didn't have time to get to that project last year.

Thanks.

Kevin Peterson  
Operations Manager/Chief Operations Officer  
Consumers Energy  
2074 242<sup>nd</sup> Street  
Marshalltown IA 50158  
Direct 641-754-1647  
Main 800-696-6552  
Cell 641-485-0702  
Fax 641-752-5738  
[kpeterson@consumersenergy.net](mailto:kpeterson@consumersenergy.net)  
[www.consumersenergy.coop](http://www.consumersenergy.coop)

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Tama County, IA - Treasurer  
104 W. State Street  
P.O. Box 336  
Toledo, IA 52342  
(641) 484-3141

# Tax Charge Information Sheet

Amount Due if Paid By: 03/31/2025

*Aileen Alarcon Molina*

GRANADOS, MEAGAN  
1703 EDGEBROOK DR APT D5  
MARSHALLTOWN, IA 50158

Parcel Number: 1434236006  
Owner: GRANADOS, MEAGAN

Situs: 305 E 3RD  
Legal: GEER'S LOTS 16 & 17 & W12.5' LOT 18 BLK 6

<u>Taxes Due</u>								
Year	Type	Bill Number	1st Half Tax	1st Half Interest	2nd Half Tax	2nd Half Interest	Additional Costs	Total Due
2017	Tax	145768	\$153.00	\$170.00	\$153.00	\$156.00	\$4.00	\$636.00
2018	Special TAMA CITY MOWING	005586	\$405.00	\$450.00	\$0.00	\$0.00	\$5.00	\$860.00
2018	Tax	215712	\$154.00	\$143.00	\$154.00	\$129.00	\$0.00	\$580.00
2019	Special 03-29-2019 - 2019 CITY	005680	\$1,805.00	\$1,679.00	\$0.00	\$0.00	\$5.00	\$3,489.00
2019	Tax	230747	\$148.00	\$120.00	\$148.00	\$107.00	\$4.00	\$527.00
2020	Special TAMA SEPTEMBER 2020	006048	\$1,405.00	\$1,138.00	\$0.00	\$0.00	\$5.00	\$2,548.00
2020	Special TAMA SEPTEMBER 2020	006058	\$44.91	\$36.00	\$0.00	\$0.00	\$5.00	\$85.91
2020	Tax	257710	\$150.00	\$95.00	\$150.00	\$81.00	\$4.00	\$480.00
2021	Tax	280381	\$150.00	\$68.00	\$150.00	\$54.00	\$4.00	\$426.00
2022	Special TAMA SEPTEMBER 2022	007135	\$405.00	\$182.00	\$0.00	\$0.00	\$5.00	\$592.00
2022	Tax	303087	\$189.00	\$51.00	\$189.00	\$34.00	\$4.00	\$467.00
2023	Tax	325676	\$186.00	\$17.00	\$186.00	\$0.00	\$0.00	\$389.00
2024	Special MOWING	007366	\$405.00	\$36.00	\$0.00	\$0.00	\$0.00	\$441.00
Total Taxes Due for Parcel Number 1434236006:			\$5,599.91	\$4,185.00	\$1,130.00	\$561.00	\$45.00	\$11,520.91

<u>Tax Sale</u>							
	Date	Certificate#	Tax	# of Months	Interest	Service Fee	Total Due
County Held	06/18/2018	18-0211	\$4,717.91	82	\$7,737.00	\$0.00	\$12,454.91
Total To Redeem for Certificate Number 18-0211:			\$4,717.91		\$7,737.00	\$0.00	\$12,454.91

*606 tax 228 int 8 mtsc, 3855.91*

*606*

**Total Due for Parcel Number 1434236006: \$23,975.82**

## Tax Charge Summary for 1 Parcel

Total Unpaid Charges:  
First Half Due: \$9,829.91  
Second Half Due: \$1,691.00  
Total Due: \$11,520.91  
Total Unpaid Tax Sale Certificates: \$12,454.91  
Grand Total Unpaid: \$23,975.82

*Tax 2866 \$1433 50%  
nt 1453  
mtsc 28  
SP 19628.82  
23975.82*



# State of Iowa

Alcoholic Beverages Division

## Applicant

NAME OF LEGAL ENTITY

ATVenture Valley LLC

NAME OF BUSINESS(DBA)

Rusty Ridge Campground

BUSINESS

(641) 485-7127

ADDRESS OF PREMISES

1762 290th Street

PREMISES SUITE/APT NUMBER

CITY

COUNTY

ZIP

Toledo

Tama

52342-9560

MAILING ADDRESS

2920 U.S. 63

CITY

Toledo

STATE

Iowa

ZIP

52342

## Contact Person

NAME

Sam Ferriss

PHONE

(563) 880-6405

EMAIL

camp.rustyridge@gmail.com

## License Information

LICENSE NUMBER

BW0099093

LICENSE/PERMIT TYPE

Special Class C Retail Alcohol  
License

TERM

12 Month

STATUS

Submitted  
to Local  
Authority

EFFECTIVE DATE

May 24, 2025

EXPIRATION DATE

May 23, 2026

LAST DAY OF BUSINESS

SUB-PERMITS

Special Class C Retail Alcohol License



# State of Iowa

Alcoholic Beverages Division

## PRIVILEGES

Outdoor Service

## Status of Business

### BUSINESS TYPE

Limited Liability Company

## Ownership

### • Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Samuel Ferriss	Toledo	Iowa	52342	Owner	100.00	Yes

## Insurance Company Information

INSURANCE COMPANY

Illinois Casualty Co

POLICY EFFECTIVE DATE

May 24, 2025

POLICY EXPIRATION DATE

May 24, 2026

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE  
DATE

OUTDOOR SERVICE EXPIRATION  
DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE  
DATE

TEMP TRANSFER EXPIRATION  
DATE



# State of Iowa

Alcoholic Beverages Division

## Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS		
TRAVELING TAPSTER LLC	Traveling Tapster LLC	(319) 240-6801		
ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
2821 370th Street		Chelsea	Tama	52215
MAILING ADDRESS	CITY	STATE	ZIP	
3316 Rosewood Court Northeast	Cedar Rapids	Iowa	52402	

## Contact Person

NAME	PHONE	EMAIL
Jayne Tegeler	(319) 240-6801	travelingtapster@gmail.com

## License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
	Class C Retail Alcohol License	5 Day	Submitted to Local Authority

EFFECTIVE DATE	EXPIRATION DATE	LAST DAY OF BUSINESS
----------------	-----------------	----------------------

SUB-PERMITS

Class C Retail Alcohol License

PRIVILEGES

Outdoor Service



## Status of Business

### BUSINESS TYPE

Limited Liability Company

## Ownership

### • Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Jayne Tegeler	Cedar Rapids	Iowa	52402	Owner	100.00	Yes

## Insurance Company Information

### INSURANCE COMPANY

Illinois Casualty Co

### POLICY EFFECTIVE DATE

May 7, 2025

### POLICY EXPIRATION DATE

May 11, 2025

### DRAM CANCEL DATE

### OUTDOOR SERVICE EFFECTIVE DATE

### OUTDOOR SERVICE EXPIRATION DATE

### BOND EFFECTIVE DATE

### TEMP TRANSFER EFFECTIVE DATE

### TEMP TRANSFER EXPIRATION DATE



## Human Resources Audit Report



Reference Checks	3
Job Descriptions	5
Job Postings	6
Unsolicited Applications	8
Advertising Recruitment	9
Applicant Tracking System	10
Application Form	11
Background Investigation	13
Answering Reference Inquiries	16
Interviewing Applicants	17
Job Performance Testing	20
Drug Testing	22
Medical Examination	23
Accommodating Individuals with Disabilities	27
Job Offer	32
Orientation Periods	34
Orientation of Employees	36
I-9	38
Wage and Salary Administration	43
Performance Evaluations	45
FLSA Status	47
COBRA	51
FMLA	57
Jury Duty	59
Voting	60
Military Leave	61
Absenteeism	63
Harassment – Sexual Harassment	64
Alcohol and Drug Prohibitions	66
Safety Program	67
Discipline	71
Exit Interviews	73
Handbook	74
Worker’s Compensation	76



## **Topic**

Reference checks

## **Background**

Tama County can be legally liable for negligent hiring if you fail to uncover a job applicant's incompetence or unfitness by checking references, criminal, or general background. Punitive, as well as compensatory damages have been recovered by customers and members of the public who have been injured by an unfit employee in the scope of their employment.

## **Current practice**

After interviewing staff, it was determined that Tama County does not always conduct reference checks on potential employees. Staff does not consistently use a verification of employment release form for all positions. There is a concern, within a number of offices and departments, whether the information being received from the prior employer is an accurate depiction of the applicant's true performance.

## **Recommendation**

Establish a consistent hiring practice that involves reference checks. Implement a verification of employment release form. Conduct a reasonable investigation into a prospective employee's fitness. The extent of the inquiry is dependent on:

- The nature of the position.
- The cost and difficulty of obtaining information.
- The reasonable and customary practices in the industry.

Require all job applicants to complete an employment application that meets applicable employment laws.

- Insist that applicants agree that the information they provide is accurate and truthful, as evidenced by their signature.
- Include on the application a written authorization to obtain information from the employment, educational, and personal references listed on the form.
- Incorporate within the authorization a clause indemnifying prior employers and Tama County for liability arising out of the investigation.

Always verify employment and personal references (if requested). Secure the applicant's written agreement to perform a complete background check so that there is no invasion of privacy concerns.

- Inquire about the applicant's honesty, trustworthiness, reliability, and character.





- If an ex-employer describes an employee as “trustworthy” or “honest”, ask for examples of such behavior.
- Examine driving records if the applicant will operate a motor vehicle as part of his or her job duties.
- If the prior employee doesn’t want to release information about the applicant, document the refusal. You can use this in court to show you tried to obtain these references.
- Request copies of any professional licenses or degrees mentioned.

Use the job interview as an opportunity to answer any doubts about information on employment application. Ask the applicant how he or she got along with coworkers, supervisors, or customers.

Document all inquiries and information including:

- Telephone inquiries.
- Interviews with professional, personal, and employment references.
- The actual job interview with the applicant.



## **Topic**

Job Descriptions

## **Background**

A job description is the outline of an employee's duties and responsibilities. Job descriptions document a job's major functions or duties, responsibilities and other critical features, such as skills, effort, and working conditions. They may be specific and detailed or generic and general.

Written job descriptions are not required by law. The Americans with Disability Act does not require an employer to develop or maintain job descriptions, they are just one type of evidence that a particular function is essential to the job. Therefore, because the employment provision of the ADA focus on essential functions, Tama County should ensure that all essential functions are accurately represented in the job description.

Job descriptions can be used to:

- Aid in the hiring and promotion process.
- Assist in educating employees and managers about job duties.
- Assign and document work assignments.
- Assign occupational codes, titles, and or pay levels to jobs.
- Recruit for vacancies.
- Explore reasonable accommodation requests.
- Counsel employee on career opportunities and their interests.
- Check for compliance with legal requirements related to equal opportunity, equal pay, overtime eligibility, and many other compliance issues.
- Make decisions on job restructuring.
- Suggest ways to enrich the work experience.
- Provide information about the organization and the relationship of jobs within the organization.
- Assist the manager in evaluating employee performance.
- Assist in the defense of discrimination suits by identifying essential job functions.

## **Current practice**

Tama County appears to have job descriptions in place for all positions.

## **Recommendation**

Keep job descriptions in place and up to date for all positions. Consider a formal process to ensure the documents remain current.



## Topic

Job Postings

## Background

The purpose of a job posting is to attract potential candidates by advertising an open position within an organization and externally. It serves several key functions:

1. **Informing Candidates:** It provides a detailed description of the role, including responsibilities, qualifications, and requirements. This helps candidates determine if they are suitable for the job.
2. **Setting Expectations:** The job posting outlines expectations for the position, such as required skills, experience, and education levels. It also often details the work environment, work culture, and other relevant aspects.
3. **Attracting Talent:** Well-crafted job postings highlight the benefits of working for the county, such as compensation, benefits, opportunities for growth, and work-life balance. This helps to attract qualified and motivated candidates.
4. **Screening:** By listing specific requirements and qualifications, the job posting helps to pre-screen applicants, so only those who meet the criteria are likely to apply.
5. **Promoting Tama County:** A job posting can serve as a form of branding, showcasing the county's values, mission, and vision, which helps to attract candidates aligned with the organization's goals.

## Current practice

Tama County posts job openings in a variety of ways, depending on the Department or Office.

## Recommendation

To most appropriately use a job posting, the following is recommended.

- Establish a clear understanding of which positions will be posted.
- Indicate how long a position will be posted.
- Indicate how long an applicant has to apply for a posted job.
- Inform interested applicants where applications can be obtained.
- Indicate if there is any length of service requirements before an applicant is considered qualified to apply for a job vacancy.
- Note whether an application will be considered for more than one job vacancy.
- Inform that the appropriate department will review the application to determine if minimum qualifications are met.
- Indicate if there are any automatic disqualifications.
- State the selection criteria that will be used.



- Indicate that the appropriate department will notify those applicants who were not selected.
- State that exceptions to the above procedures would be considered only if it is in the best interests of the County.
- Ensure posting is in compliance with Veterans Preference laws.
- Include, “Tama County is an Equal Opportunity Employer”, in the posting.

**Topic**

Unsolicited Applicants

**Background**

Tama County may decide to implement a policy of not accepting unsolicited resumes or applications. If this is implemented, it should be publicized and followed. It is important to ensure that the supervisors and managers that have hiring authority are aware of this policy. Selectively pursuing some unsolicited applications and not others may cause a problem with the Equal Employment Opportunity Commission.

If Tama County wants to accept all unsolicited applications, a record of applicants must be made and retained. It is important to note, that this approach typically is not successful in reaching all demographic groups.

**Current practice**

Some departments/offices do not accept unsolicited applications. Some departments/offices accept unsolicited applications and keep on file for a time period of 6-months, or 1 year, and some departments/offices keep them indefinitely.

**Recommendation**

My recommendation is that a more formal process for accepting applications be established.

- Accept applications for open positions only.
- Have applicants note which position they are applying.
- Ensure applicants understand that their applications will be valid for a defined period of time.
- Create a formal policy that outlines these recommendations.
- If Tama County wishes to continue accepting unsolicited applications, it is necessary to consider all applications, regardless of qualifications, for each position that becomes open within the 12-month active period.

**Topic**

Advertising - Recruitment

**Background**

There are a variety of external advertising methods available to Tama County including newspaper, professional and trade journals, television, radio, social media, and internet recruiting sites. Each has advantages and disadvantages associated with the method. Ideally, the intent of any recruitment is to get notice out to every qualified person in the recruitment area that a position exists.

When doing any external recruitment, it is important to ensure that the job is clearly described. This is necessary regardless of the recruiting method chosen. It should include a job title and a brief description of the duties and responsibilities. List the minimum education experience and point out any special criteria necessary. Avoid any language that could be interpreted as discriminatory. (Signman as an example).

**Current practice**

Tama County Department Heads use a variety of recruiting sources. At times positions are posted online, posted in the local newspaper, placed with a service bureau, placed on the County website, or may be recruited using “word of mouth” or other personal connections to existing staff. Departments/offices noted that the current practice varies a great deal in receiving a strong application response.

**Recommendation**

As long as Tama County feels that they are receiving outstanding applicants for open positions, they should continue this process. In the event of difficult recruitments, consider alternative recruiting methods.

**Topic**

Application tracking system

**Background**

Tama County has a great deal of discretion in establishing legitimate application and application tracking procedures. While establishing this system, the following should be considered.

- Once you define an “applicant”, you cannot discriminate against the applicant.
- The EEOC requires you to keep employment records, including applications, for at least one year.
- The Age Discrimination in Employment Act requires employers with 20 or more employees to keep applications for three years.
- Vague or confusing procedures are more likely to be challenged.
- You may require an applicant to fill out an application.
- You may establish an informal notification system, where the applicant simply notifies Tama County.

**Current Practice**

Tama County does not have a formal applicant tracking system in place. The current system varies across the organization, as employment applications may be filed in different areas. Some department/offices may file for an indefinite period of time. Tama County uses a third-party software program that does provide for application tracking if submitted online.

**Recommendation**

- Develop a clear, formalized application procedure.
- Explain that verbal expressions of interest in a job are insufficient, and that written application must be made.
- Tell applicants to apply by completing all County-required procedures that are expressly set out in County policies and in the application form.
- Define the period of time an application remains active. Communicate the time period to applicants.
- Consider a policy of returning all unsolicited resumes with a letter explaining the County’s application procedure.
- Follow your own application policy.
- Require all applicants to fill out an application form.



## **Topic**

Application form

## **Background**

When developing an application, consider the following questions.

- Only ask questions for what is required by business necessity.
- Avoid extraneous questions.
- Ask, “Why do I want to know this?”
- Wait for conditional offer before asking certain questions.

Permissible requests for applicant information includes the following:

- Name
- Address
- Military service
- Conviction records (with disclaimer)
- Education
- Work experience
- Personal references
- Availability

Avoid the following request for applicant information.

- Don’t have applicants “circle one: Mr. Mrs. Ms. Miss”.
- Don’t ask for maiden name.
- Don’t ask to disclose sex.
- Don’t ask to disclose age.
- Don’t ask to disclose birthplace.
- Don’t ask to disclose marital status and dependents.
- Don’t ask to disclose arrest records.
- Don’t ask about applicant’s health or disability.
- Don’t ask about workers’ compensation history.
- Don’t ask about citizenship.
- Don’t ask dates of school attendance.
- Don’t ask for personal references (if you are not going to check them).

Consider the following:

- Include an “employment at will” statement on the application.
- Include a statement that making false statements on an application can subject the applicant to discipline, up to and including termination.





- Include a signature line for employees to authorize a background investigation and release of information.
- Include a statement that requires proof of identity and work authorization.
- Include information as to how long application will remain active.
- Include a confidentiality statement.
- Include notice of Equal Opportunity Employer.
- Include general statement that applicant will follow all work rules.

### **Current practice**

Tama County uses at least two application forms. One form of job application is used through a third-party software and Tama County also has a physical job application form.

### **Recommendation**

The third-party software application form should be evaluated to ensure it meets the needs of the Elected Officials and Department Heads. The physical job application form should not be used in its current form, as it appears to violate employment laws and human resources best practices. A new physical job application form should be created and used for future employment openings.



## **Topic**

Background investigation

## **Background**

One of the most important things any organization can do in the reference area is to check them. If you don't get a response or receive very limited information, Tama County should be sure to document the fact that you tried to check references. If you are not going to check references, it is my recommendation that you shouldn't ask for them.

If you are not satisfied with the information provided by the applicant, you should go back and ask for additional references and ask the applicant to sign a release permitting former employers to release information. If Tama County does not receive any information or cooperation, you should realize that you might be hiring the applicant at your own risk.

Reasons for performing a background check:

- It is important to be able to make an informed judgment on hiring.
- Most instances of application falsification are discovered after hiring.
- Costs associated with hiring an unqualified person are high, both in terms of lost performance and replacement.
- Employers are responsible for on-the-job actions of people they hire. Negligent hiring is one area of possible liability.

Areas that can be checked:

- Former employers
- Personal references
- Educational references
- Credit checks
- Driving records
- Criminal records
- Federal court records

## **Current practice**

After interviewing staff, it was determined that Tama County does not consistently complete background checks on all employees. Some departments/offices may complete a criminal background check and/or driving record check on certain positions, while other departments/office do not complete these checks. Some departments/offices may complete prior employer reference checks and personal references, while others do not make this inquiry.



### **Recommendation**

- All applicants should be required to complete a Tama County employment application.
- The applicant should sign the application form that states all information is accurate.
- The application should include authorization to obtain information from former employers, educational institutions, and other individuals listed on the form.
- Check the references.
- Document results of reference checking.
- Request copies of professional licenses or degrees.
- Tell each job applicant that no employment offer will be made until satisfactory references have been received.
- Use interview to resolve any doubts about any of these areas.
- Review the purpose and need of the criminal background checks.
- Create a reference request release that includes:
  - Applicant signature authorizing the former employers to release information
  - Statement to former employers that the data will be kept strictly confidential
  - Limit questions to those that are job related
  - Call former employers

### **Driving records**

If the position to be filled requires any amount of driving, the driving record should be checked. Information such as name, date of birth, address and physical description is helpful in verifying the identity of the applicant.

Checking driving records against information supplied by the applicant can reveal an incorrect or falsified employment application. Driving records are useful in revealing the kinds of traffic and safety violations committed by the applicant.

### **Criminal records**

Criminal records may prevent employer liability when an employee whose background shows a certain type of criminal activity commits a crime of that nature during the course of employment.



In order to protect Tama County, you need to check conviction records when your employee will:

- Be bonded because of access to money or valuables.
- Carry a weapon.
- Drive a county vehicle.
- Have access to drugs or explosives.
- Have access to master keys.
- Have a great deal of contact with the public, patients, or children.
- Be filling a position that requires a criminal record check under state law.

The EEOC has ruled that an applicant cannot be denied employment solely because of a prior criminal arrest. The EEOC has also recognized that a criminal record should prevent employment in certain circumstances. Relevancy to the specific job is the key.

Routinely asking job applicants about arrest records on the employment application or in a job interview may violate Title VII unless further inquiry is made about the circumstances surrounding an arrest. It is generally presumed that if the employer asks, it is because the answer will influence the hiring decision.

An arrest alone is not reliable evidence that a person actually committed a crime.

**Topic**

Answering reference inquiries

**Background**

Tama County may choose not to reveal information other than dates of employment and nature of position. Consider the possibility of being sued for “negligent referral.” A cause of action for negligent referral could arise if:

- A prospective employer makes a reference request to an applicant’s former employer.
- The employer knows that the applicant may post a foreseeable risk of harm to others, and
- The former employer fails to warn the future employer of the risk.

Libel or slander lawsuits are possible if:

- The former employer makes a false statement about the applicant.
- The statement is understood as true or as an opinion based on undisclosed facts.
- The former employer knew or should have known that the statement was false.
- The statement is communicated to a third party.
- The statement is made without the applicant’s consent.
- The statement is not privileged, and the statement harms the applicant’s reputation.

When supplying reference information, truth is a defense. Stick to verifiable objective facts. Never exaggerate misconduct. Obtain the employees consent to supply reference information. Never give opinions, embellish, or provide anecdotal information concerning the former employee’s past. Never provide non-work-related information. Fully document every step of the reference inquiry process.

**Current Practice**

It was determined that Tama County does not have a formal procedure in responding to reference inquiries. Some departments/offices would only share dates of employment, while others would answer questions fully. Tama County does not consistently require a liability release prior to sharing information.

**Recommendation**

Establish a more formal request for information system. Establish a procedure for answering inquiries – ensure that all staff follows the procedure.



## **Topic**

Interviewing Applicants

## **Background**

The interviewer's role includes conveying information to the applicant about the nature of the job, the skills sought, the pay, and benefits. The law, interpreted through court rulings and EEOC decisions, prohibits the use of all pre-employment inquiries and qualifying factors that disproportionately screen out members of minority groups.

While seeking information from a job applicant, Tama County should ask:

- Will the answer to this question, if used in making the selection, have a disparate effect in screening out minority applicants?
- Is this information really needed to judge an applicant's competence or qualifications for the job in question?

The courts have narrowly defined the concept of business necessity. When a practice is found to have discriminatory effects, it can be justified only by showing:

- That it is necessary to the safe and efficient operation of the business.
- That it effectively carries out the purpose it is supposed to serve.
- That there are no alternative policies or practices that would better or equally serve the same purpose with less discriminatory impact.

Tama County should be able to demonstrate through statistical evidence that any selection procedure, which has a disparate effect on groups protected by the law, is job related. If this cannot be shown, the use of that procedure should be discontinued or altered so there is no longer a discriminatory effect.

You need to choose employees based on their skills and abilities, not on intuition. Study the job description and determine the technical skills and performance skills required. Determine the essential job functions. Select several critical performance skills and create a series of interview questions that will determine if an applicant has these skills.

- Establish rapport.
- Ask performance-based questions.
- Maintain control of the interview by keeping the focus on specific responses.
- Listen carefully and evaluate the information obtained.
- Rate the performance skill and document.

In an employment interview, follow these basic guidelines:



- Ask questions so that you understand the information on the application and make sure the application is completely filled out.
- Explain the job and get the applicant's reaction to each portion.
- Determine if the applicant has been successful or unsuccessful in the same or a similar job in the past.
- Determine if the applicant has or can demonstrate the essential skills.
- Make sure the applicant knows your organization has rules and policies and will abide by them.
- Make sure the applicant has been truthful with you in his or her discussion.
- Make sure the applicant knows the starting salary and is willing to work for that amount.

Avoid the following – don't ask:

- Their age or date of birth.
- Whether they own or rent a place of residence.
- Whether they are married, divorced, separated, or single.
- How many children they have.
- The ages of their children.
- How they will get to work.
- Where spouses or parents work or reside.
- The name of their bank or information about outstanding loans.
- Whether they have been arrested.
- Whether they have served in the armed forces of another country.
- What clubs, political, or religious associations they belong to.
- Whether they have been active in a union.
- Whether they have filed a lawsuit or complaint against a former employer.
- When they became a U.S. citizen.

Don't ask medical history questions without making a conditional offer of employment and then only use medical information that reasonably relates to whether the person can perform the essential functions of the job.

### **Current practice**

Tama County interview's applicants in a team based setting or one-on-one with the individual Department Head or Elected Official. The County typically creates the interview questions prior to the interview but doesn't always ask the same questions of all candidates.



### **Recommendations**

Plan the place and time. Ensure you have set aside enough time. Ensure the interview is free of interruptions.

Ask performance-based questions and study the candidate's job application and resume. Select specific follow up questions for each job and more forward chronologically. All follow up questions should ask for specific examples of behavior, not general, or hypothetical responses.

Ask specific, clear questions one at a time and let the applicant answer uninterrupted. Resist filling in every lull in the conversation.

Ask questions relating to work experience, education, activities, interests, and self-assessment, answer their questions then close the interview.

Do not interview all internal candidates. Only interview those internal applicants who have a legitimate opportunity to secure the position.

Consider strengthening the team-based interview process.

Ensure all interviewers follow a formal interview questions script. Tangential questions are appropriate, but the focus should be to ask the same questions to all applicants.





## **Topic**

Job performance testing

## **Background**

Any test that Tama County uses must be job related and to be able to show that you need the information the test will give you. The test must validly test job performance capabilities the test was designed to measure. The test must not discriminate against any protected group. If the hiring rate for any protected group is less than 80 percent of the rate for the group with the highest selection rate, you are presumed to be discriminating against that group.

There are five broad categories of tests designed to predict job performance:

- **Achievement**
  - This type of test tends to be the most reliable and valid at predicting job performances.
  - Some achievement tests are actually performance tests.
- **Aptitude**
  - Aptitude tests can measure general intelligence, space visualization, mathematical aptitude, verbal conceptualization, and other capabilities.
  - Some are performance simulations.
- **Physical Ability**
  - These tests measure an applicant's endurance, strength or overall physical fitness needed to perform actual or simulated job-related tasks.
  - These are not considered medical tests and are not prohibited before a job offer is made.
- **Interest**
  - Utilize interest inventories to measure an applicant's interest in a job.
- **Personality**
  - May help to establish which applicants are mature, objective, sociable, happy, and other traits.
  - Are difficult to validate.
  - Some applicants will attempt to fake the test to give the "right" answers.

Can Tama County develop its own test? Generally, developing tests require special training and expertise. It is possible to develop some sort of achievement test without difficulty with some general guidelines:



- Select material that reflects a midlevel of difficulty.
- “Pretest” current employees. Determine whom your best and worst employees are. Tabulate the results.
- Adjust the test as necessary.
- Since your employees are trained, lengthen the time necessary to take the test so as to be fair to applicants.
- Administer the test.
- Keep records of the test results. Continue to monitor the performance of those test takers who become employees.
- If the test successfully predicts performance, keep using it. If it does not, continue to adjust.

### Validation

Validation is studying a test to determine whether it actually tests what it appears to test and whether it is useful as a predictor of job performance. To meet fair employment requirements each test must be validated for each job.

### Current practice

Some departments/offices require pre-employment testing for positions. These testing methods were created by existing staff.

### Recommendation

Review all positions to determine appropriate pre-employment testing. If necessary, research and develop testing procedures. Implement and administer consistently. If required by law, make sure the testing remains up to date on the practices outlined.

**Topic**

Drug Testing

**Background**

As a screening tool, drug testing can be a good way to protect Tama County from drug or alcohol abusers. More and more job applicants are coming to expect drug testing as part of the hiring process.

Drug tests can also be a defensive tool. Giving applicants a drug test protects you from negligent hiring claims arising from violence or safety violations.

Generally, if Tama County would like to implement drug testing, it should be spelled out in the job application. In addition, written notice of the need for testing must be given before the job applicant may be tested. This can be done by providing the applicant written notice that drug testing is required before hiring, by means of either the employment application itself or a form given out at the first interview.

Iowa law is written specifically for private sector employers and exempts local government.

**Current Practice**

Tama County does use pre-employment, post-offer drug testing in certain departments/offices, but not consistently County wide. Tama County has previously tested non-DOT employees based on reasonable suspicion. Additionally, I am not aware of a specific drug testing policy that would meet the requirements for state law for non-DOT positions.

**Recommendation**

Continue to follow any mandated drug and alcohol testing. Develop and implement a drug testing policy that would support the drug testing practice currently in place. Additionally, develop a reasonable suspicion drug testing policy, including a reasonable suspicion checklist. Federal and State law may also require Tama County to conduct annual drug testing training to affected supervisory personnel.

The current drug testing procedures for non-DOT employees should be paused until the policy is reviewed by the County Attorney's Office.



## **Topic**

Medical Examination

## **Background**

The purpose of asking job applicants to take a medical examination is to screen out those candidates who would not be able to properly perform their jobs for medical reasons. If a person's medical condition would not prevent that person from doing a job, with or without reasonable accommodation, information about that condition is not relevant to Tama County.

Employer abuse of medical information was one of the reasons the Americans with Disabilities Act of 1991 became Federal Law.

Medical exams are procedures or test that seek information about the existence, nature, or severity of an individual's physical or mental impairment or that seek information regarding an individual's physical or psychological health.

The EEOC considers the responses to the following questions in determining whether a test is medical:

- Was the test administered by a health care professional or trainee?
- Were the results interpreted by a health care professional or trainee?
- Was the test designed to reveal an impairment or the state of an individual's physical or psychological health?
- Was the test given by the employer for the purpose of revealing an impairment or the state of an individual's physical or psychological health?
- Was the test invasive?
- Did the measure physiological or psychological responses?
- Was the test normally given in a medical setting?
- Were medical equipment or devices used for the test?

Tests the EEOC would generally consider not to be medical are:

- Physical agility or physical fitness tests that do not include medical monitoring.
- Certain psychological tests such as tests that simply concern an individual's skills or tastes.
- Tests for illegal drug use.
- Polygraph tests.

When can you ask a job applicant to take a medical examination?



- Before a job offer.
  - On your employment application form, you should inform applicants that any job offer is contingent upon the successful passage of a medical examination.
  - You cannot require a job applicant to take a medical exam before making a conditional job offer.
- After a job offer.
  - After an offer of employment is made, you may require a medical examination before the employee actually starts working. The offer of employment may be conditioned on the results of the examination if all entering employees within the same job category are subject to the examination, regardless of disability.
  - At this point, an employer may ask about an individual's workers' compensation history, prior leave usage, illnesses, and general physical and mental health.

Do all applicants who have received conditional job offers have to submit to a medical examination?

- If a post offer medical examination is part of your hiring process, you must ensure that all persons entering a "job category" take the exam.
- You do not have to justify why you are requiring a medical examination for a particular job category.

What if additional medical information is needed?

- If additional medical information is needed after an initial medical examination has been conducted, specific applicants may be required to take follow-up examinations. The follow-up examination must be related to the information obtained from the initial medical examination.
- The post offer examination does not have to be a "job related" or "consistent with business necessity." You can ask about prior injuries or illnesses. This is a different standard from that applied to current employees. Once an applicant becomes an employee, any medical examination you request must be job related and necessary to your business.

If the medical exam reveals a factor that decreases an applicant's desirability as an employee, what can we do?

- You cannot necessarily use information about an applicant's medical condition or disability to withdraw a conditional job offer. Although the



scope of the exam may have been unrestricted, the reason for not hiring must be job related and necessary for the business.

- You must also show that there was no reasonable accommodation available that would enable the applicant to perform the essential job functions, or the accommodation would impose undue hardship.
- If an applicant is rejected as a direct threat to health or safety, be prepared to show:
  - The risk of substantial harm is significant and current.
  - What the specific risk is.
  - That the threat has been documented with objective medical or other factual evidence on the particular applicant.
  - That the threat could not be eliminated or significantly reduced by reasonable accommodation.

Who makes the decision about an applicant's abilities – Tama County or the doctor?

- The doctor performing the medical examination should make recommendations based on the following considerations:
  - Whether the applicant is currently able to perform the specific job, with or without an accommodation.
  - Whether the applicant can perform the job without posing a "direct threat" to the safety of themselves or others.

Who can see the medical exam results?

- Information obtained during the medical exam must be kept confidential. The information, including the medical condition or history of the applicant, must be collected and maintained on separate forms and kept in files separate from personnel information.
  - Individuals involved in the hiring process may need to know the information, although it may not be appropriate that every person included in the decision-making process be made aware of the applicant's medical history.
  - Supervisors and managers may need to be informed regarding necessary restrictions on the work or duties of the employee as well as any necessary accommodations that need to be made.
  - First aid and safety personnel may be informed, when appropriate, if the worker with a disability might require emergency treatment.
  - Government officials investigating compliance with the Americans with Disabilities Act must be provided relevant information upon request.
  - State workers' compensation offices, state second injury funds, or workers' compensation carriers in accordance with state workers' compensation laws.



### **Current practice**

It appears that no Tama County departments/offices require post offer, pre-employment medical examinations.

### **Recommendation**

- Implement a post offer, pre-employment medical exam procedure.
- Do not require or request medical exams before you have extended a conditional job offer.
- Do not ask for a medical history or make disability related inquiries before a job offer is made.
- Require all post offer applicants in a job category to take the exam; don't just ask those individuals you believe may have a disability.
- Disqualify only those applicants whose medical exams show that they cannot perform the essential functions of the jobs they are seeking or that they are a direct threat to health and safety, even after reasonable accommodation.
- Treat all medical information as confidential. Remember that the medical information must be kept in separate file.
- Do not base employment decisions on paternalistic views about what is best for a person with a disability.
- Do not ask the doctors who conduct the medical examination to make employment decisions for you or to decide whether or not it is possible to make a reasonable accommodation for a person with a disability.
- Be diligent in assuring that the examining doctors make assessments based on testing measures that actually and reliably predict the substantial, imminent degree of harm required.
- Limit the doctor's role in advising you about a person's functional abilities and limitations in relation to the particular job function.
- Provide the doctors with specific information about the job the applicant seeks.
- Have your medical advisors document the recommendations they make to you.
- Design the medical exam to be based on Tama County job descriptions.
- Review practice of requiring exams after employed.



## **Topic**

Accommodating individuals with disabilities

## **Background**

The Americans with Disabilities Act of 1990 prohibits discrimination against persons with disabilities by employers with 15 or more employees. Under the ADA, a disability is defined as:

- A physical or mental impairment that substantially limits one or more of the major life activities of an individual.
- The record of such an impairment.
- Being perceived as having such an impairment.

The US Supreme Court has ruled that the determination of whether or not an individual has a disability must be made considering the measures that mitigate the individual's condition. This ruling, putting the emphasis on how the persons functions, denies ADA protection for many.

Any County covered by the ADA may not discriminate against a qualified individual with a disability because of the disability with regard to job application procedures, hiring, advancement, or training, among other aspects of employment.

A qualified individual under the ADA is one who:

- Satisfies the requisite skill, experience, education, and other job-related requirements of the job.
- Can perform, with or without reasonable accommodation, the essential functions of the employment position sought.

In determining whether a function is essential, consider the following:

- Does the position exist in order to perform that function?
- How many other employees are available to perform the job?
- What are the degrees of expertise of skill required to perform the functions?
- How much time is spent performing the function?

What are some examples of reasonable accommodation?

- Restructuring jobs.
- Modifying work schedules.
- Providing part time work.
- Reassigning employees.





- Altering existing facilities so that they are accessible.
- Buying or leasing equipment.
- Furnishing readers or interpreters.

Once an applicant or employee claims to have a disability requiring reasonable accommodation, you must engage in an interactive process to determine whether the individual is indeed disabled, and if so, whether a reasonable accommodation would allow him or her to perform the essential functions of the job. If it appears an individual needs an accommodation but doesn't know how to ask, you should quickly jump in and begin the interactive process rather than ignore the situation.

Tama County is not obligated to allow the employee or applicant to select the accommodation. You need only offer a reasonable accommodation that can be of your own choosing that will enable the employee to perform the essential functions of the job.

What is the consequence of failing to reasonably accommodate?

- Failing to make a reasonable accommodation to the known limitations of an applicant or employee with a disability is a discriminatory act unless you can show that:
  - The accommodation would impose an undue hardship.
  - The individual poses a direct threat to the safety of him or herself and there is no reasonable accommodation that would either eliminate or reduce the significant risk. You must identify the specific risk an individual would pose.
- By failing to accommodate, the County can be held liable for compensatory and punitive damages.
- In deciding whether an accommodation would impose an undue hardship, consider the following questions:
  - What is the nature of the accommodation?
  - How much would the accommodation cost?
  - What are the overall financial resources of the County?
  - What are the overall financial resources of the particular facility?
  - What is the location of the facility in comparison to the rest of the business?
  - What is the composition and structure of the workforce?

During hiring, when and what can you ask about an applicant's medical condition?

- Generally, any inquiry about an applicant's medical condition is unlawful if it is likely to elicit information about a disability. Since an applicant's medical condition is relevant to you and the County only when it would prevent the applicant from doing the job, with or without reasonable



accommodation, you should focus on the applicant's ability to do the job, not on the applicant's disability.

- Further, although the Americans with Disabilities Act strictly limits the circumstances under which an employer may ask questions about an employee's medical condition or require the employee to undergo medical examination, an employer may ask an employee for medical information if the employer has a reason to believe:
  - That there is a medical explanation for some change in the employee's job performance.
  - The employee's medical condition may pose a direct threat to safety.
- The same standards apply to any questions you ask a reference about an applicant.
- After a conditional job offer is made, you may make disability related inquiries so long as you make such inquiries of all applicants in the same job category and provided the information obtained is kept confidential.

Can you require an applicant to submit to a medical examination?

- Before a conditional job offer is extended to a job applicant, you cannot require that applicant to take a medical examination. After the offer is made, you may require a medical examination so long as all applicants in the same job category are required to take the exam. The resulting information must be kept confidential.

What is a medical exam?

- Medical exams are those procedures or tests that seek information about an individual's physical or mental impairment or physical or psychological health.
- There are many factors to be considered in determining whether the test is a medical exam, according to the Equal Employment Opportunity Commission. Asking the following questions can help determine whether a test or procedure is a medical exam.
  - Is the test administered or interpreted by a health care professional?
  - Was the test designed or given in order to reveal an impairment or the state of an individual's physical or psychological health?
  - Is the test invasive?
  - Does the test measure physiological / psychological responses?
  - Is the test normally done in a medical setting?
  - Are medical equipment or devices used for the test?
- Physical agility / fitness test that do not include medical monitoring generally are not considered medical examinations.



If an applicant requests accommodation to actually perform the job, can you ask for documentation of the person's need for reasonable accommodation?

- At the post offer stage, you can require documentation of the applicant's:
  - Status as an individual with a disability.
  - Functional limitations, in order to determine whether such limitations result from the disability and in order to determine an appropriate reasonable accommodation.

How can you obtain documentation of an employee's disability?

- Once you are put on notice that an employee may be disabled, it is imperative for you to make the effort to obtain information to determine whether and how to provide an accommodation. You can request a doctor's note stating the nature of the disability and requested accommodation. With the employee's permission, you may also directly contact the physician to request information. Your request should request specific information about the employee's medical condition and should clearly define the essential functions.
- You may also send the employee, at County's expense, to a doctor you select. If a third opinion is necessary, a mutually agreed upon physician should be selected, and the visit should be at Tama County's expense.

How should you treat an individual with a mental health disability?

- Examples of mental health disabilities covered under the ADA may include depression, bipolar disorder, obsessive / compulsive disorder and schizophrenia. The mere inability to get along with others, or normal feelings of job stress, are not disabilities.
- Mental health disabilities pose a special challenge to employers, as they often are not obvious from a person's actions or appearance. Employers have particular trouble in regards to employee notice of a mental health disability. To give notice, an employee is not required to use the word reasonable accommodation, and it may be enough that the employee states that he or she is under stress and needs to take some time off.

Is an extended leave of absence ever a reasonable accommodation?

- The EEOC has suggested that although an employer is not required to provide additional paid leave, additional unpaid leave may be required as a reasonable accommodation depending on the circumstances. Courts are split as to whether an extended leave for an indefinite period of time is ever reasonable.



What is a current employee can no longer perform the essential functions of their regular job due to a disability?

- A County is not required to create a light duty job for a disabled employee. However, you may be required to transfer the employee to a vacant position that he or she can perform with or without a reasonable accommodation.

What can you do if an employee gives notice of a disability after he or she has been disciplined or put on notice of termination?

- You are not obligated to provide a reasonable accommodation if you have no knowledge of the disability. Therefore, if you make a termination or disciplinary decision without previous notice of a disability, you may be able to follow through with that decision even if the employee states after the fact that he or she is disabled.

### **Current practice**

Tama County does not currently accommodate an employee with a known disability.

### **Recommendations**

- Define the essential functions of job positions.
- Modify job descriptions so that the essential functions are explicitly stated.
- Change your job qualification standards so that persons who pose a direct threat to the safety of themselves or others are excluded.
- Delete any inquiries about medical histories from your job application.
- On your job application form or job advertisement, ask applicants to inform you within a certain specified time period if, as a result of a disability, they will need an accommodation to take a pre offer examination, interview or job demonstration.
- Train interviewers and recruiters.
- Decide whether Tama County will require medical examinations of post offer applicants in specific job categories.
- Review and update the following.
  - Overall recruiting and hiring procedures.
  - Recruitment language.
  - Procedures utilized by your employment agency.
  - Tests given to applicants.
  - Interview questions.
  - Selection criteria.
  - Training program procedures.
  - Tama County policies.
- Modify your facilities so that they are accessible.



## **Topic**

Job Offer

## **Background**

A job offer may be made either verbally or in writing. No matter what the form the job offer takes, the principle is the same. Do not make statements that can be construed as promises that you cannot or do not intend to keep. Those statements can sometimes lead to expensive litigation if you later decide to terminate the employee.

When the job offer is extended, it should include the following information about the job:

- The position offered.
- The department.
- Location.
- Salary.
- Benefits.
- Starting date.
- Any documentation or information that should be brought on the first day of work.
- Whether any assistance will be provided for relocation or locating housing.

If Tama County wants the candidate to respond within a certain period of time, that fact should also be covered. The offer should be warm and friendly and should invite the candidate to ask, email, or call if he or she has additional questions.

Unless you're entering into a written contract with an employee guaranteeing the position for a set length of time, an offer letter is generally the most concrete available evidence of the employment agreement. The offer must be stated as narrowly and as carefully as possible. While you cannot rely solely on an offer letter as a means to escape promises communicated verbally to a prospective employee, neither should your inappropriate choice of words written in a casual way bind Tama County to a long-term employment obligation that is not intended.

Any statement that alludes to job security can be interpreted by a court as a promise of job security.

## **Current practice**

Tama County provides both verbal and written employment offers, but it varies by office/department.



### **Recommendations**

When applicable, review job offer letters for language that could be even remotely construed as offering employment of a fixed duration.

Avoid phrases like “our organization family,” “job security,” or “lack of layoffs within the organization”.

Include in an offer, whether verbal or written, an explicit statement that “there are no contracts for a particular length of service” and make some reference to “the employer’s and employee’s right to terminate the employment at will.”

If the offer is verbal, you can further explain that “employment at will” means either the County or the employee can terminate the employment relationship at any time for any reason. Just cause is not necessary.

If the offer is written, you can either explain the concept or refer to the employee handbook where the employment at will doctrine is explained.

If you wish, you can quote the salary on a weekly or monthly basis in order to avoid the implication that the employment offered is for a year’s duration.

Review notes of job interview to determine whether any promises were made, implied or otherwise, which need to be corrected in a formal offer letter.

If you send a letter, put a copy in the applicant’s personnel file.

## **Topic**

Orientation periods

## **Background**

An orientation period contemplates a period of time, most commonly the period of time right after someone is hired, during which the employee and employer evaluate whether a successful employment relationship can be established. Careful screening of performance should be encouraged for the following practical and legal reasons:

- Poor performance or nonperformance of job duties that are not addressed during the early stages of employment may carry over to future years.
- It is not fair to require an employee to learn new skills and functions if management is not prepared to give close supervision and the feedback is necessary to allow the employee to correct errors and learn from mistakes within a reasonable time after the start of a job.
- If it becomes clear that an employee is not going to work out in a new assignment after being given every reasonable opportunity to improve performance, it is best for both the County and the employee to begin looking for alternatives as soon as possible.

If the purpose of the orientation period is to evaluate the potential of an employee to become a successful member of the organization, the time period can just as easily be called:

- A trial period.
- An initial training period.

Many counties set up an orientation period that is really intended to describe the time period for benefit eligibility.

A basic issue in setting an orientation period is determining how specific the time period must be. Many counties specify that a orientation period will last 90 days or six months. After the orientation period, an employee might become a “regular employee” or “full time employee.”

What is the effect of an orientation period on employment at will status?

In states where employees are considered to be employed at will, the creation of an orientation period may have the effect of giving an employee additional employment rights. Employment at will describes a relationship whereby an employer and employee may sever the relationship at any time and for any reason.

Setting up a formal orientation period of specific during and following that with a different classification of employment could result in a claim by a discharged employee



that once the orientation period was completed, just cause would be required in order for the employer to discharge the employee.

Because the employment at will doctrine already permits an employer to discharge an employee for any reason at any time, an orientation period cannot give the employer and greater ability to discharge. It is therefore not to an employer's advantage to set up an orientation period that could be interpreted as limiting that ability to discharge at will.

### **Current practice**

Departments vary in the orientation periods required for new employees. Some have a 60-day period, some have a 90-day period, while others may extend the period for 6-months.

### **Recommendation**

Generally, I would not recommend the establishment of a formal orientation/probationary period. Just explain to employee that during the initial phase of their employment, there will be an extra emphasis on evaluating the employee's potential.

If you want a formal orientation period for new hires, be sure to state in your employment applications and in your employee handbook that the County reserves the right to discharge someone at any time for any reason, notwithstanding the existence of orientation periods. The statement should be clear and unambiguous.



**Topic**

Orientation of employees

**Background**

Orientation is the process of introducing new employees to Tama County and to their supervisors, coworkers and jobs. Whatever form it takes, an orientation session serves several purposes:

- It saves the organization time and money. An effective orientation program makes the new worker productive sooner.
- It ensures that new employees get accurate information. Coworkers do not always give the right answers, for whatever reasons.
- Tama County has the chance to develop good work habits and pride in your recruits.
- It can help the newcomer feel welcome, relieve anxiety, and start the person toward being a loyal, productive member of your workforce.

**Current practice**

Tama County currently does not have a formal orientation session for new hires. The immediate supervisor will typically conduct job training during the first few days of employment. This practice will vary depending on the newly hired employee and the position within the organization. Some departments/offices will use mentoring, job shadowing in addition to outside training opportunities.

**Recommendations**

Orientation sessions generally cover:

- Basic work rules.
- Compensation, benefits and services, paycheck deductions, vacation schedules, availability, and sick leave.
- County services.
- How each employee's job fits into the overall picture.
- The organization and history of the County as well as future plans.
- A tour of the workplace: restrooms, break room, first aid, and other general informational items.

Other subjects you may want to discuss include safety and health, promotion opportunities, suggestions systems, and training programs.

Orientation programs should be designed so that employees are not given too much information that does not pertain to them.



Consider creating a more formal process to orient new employees. Create monthly meetings where department heads will present information regarding their specialty to all new employees. Over the course of the year, new employees will have the opportunity to get a better understanding of the workings of the practice. Existing employees may also join the group from time to time to brush up on their knowledge. The overall impact can serve to improve morale, tardiness, attendance, and customer service. Additionally, Tama County will create a culture of continuous improvement.



## Topic

I-9

### Background

The Immigration Reform and Control Act of 1986 establishes documentation and recordkeeping requirements for all employers, regardless of whether they hire aliens or not. The purpose of the law is to discourage the flow of illegal aliens into this country by imposing civil and criminal penalties on employers who hire them. Without the lure of paying jobs, it is hoped that people will not so readily enter this country illegally looking for employment. Further, because the law requires an administrative burden on potential employers, the law also protects authorized noncitizens from discrimination that may arise from the law's requirements.

Generally, employers are required to do two things:

- Verify both the identity and the eligibility to work in the United States of all employees hired.
- Retain an "Employment Eligibility Verification" form (Form I-9) for all employees hired after November 6, 1986.

The antidiscrimination provisions of the law require:

- Employers with four or more employees are prohibited from discriminating against any person (other than an unauthorized alien) in hiring, discharging, or recruiting because of a person's national origin or citizenship status.
- Employers with 15 or more employees are prohibited from discriminating "against any person on the basis of national origin in hiring, discharge, recruitment, assignment, compensation, or other terms and conditions of employment."

The law prohibits employers from limiting hiring to United States citizens to the exclusion of authorized aliens and adopting a blanket policy that favors hiring citizens over qualified aliens.

There are situations however, where an employer may restrict hiring to citizens. Those situations include:

- Specific positions when required by law, regulation, or executive order.
- When required by a Federal, state, or local government contract.
- When the Attorney General determines that United States citizenship is essential for doing business with an agency or department of the Federal, state, or local government.



Presentation of the following documents (List A) fulfills both employment eligibility and identity requirements:

Two for one

- United States passport (unexpired or expired)
- An unexpired foreign passport that:
  - Contains an unexpired I-551 stamp or notation OR
  - Has form I-94 attached and that form bears the same name as the passport and contains an employment authorization stamp with an unexpired endorsement. The proposed employment cannot conflict with any restrictions identified on Form I-94.
- Permanent Resident Card or Alien Registration Receipt Card (Form I-551)
  - Form I-151, the so-called “green card” used by lawful permanent resident aliens as proof of personal identity and employment eligibility, expired on March 20, 1996. The document is no longer lawful evidence of personal identity and employment eligibility. Form I-151 has been replaced by the new, counterfeit-resistant Form I-551.
  - An unexpired Employment Authorization Card with photograph (Form I-688, I-668A, I-688B or I-766).
- Employment Authorization Document that contains a photograph
- Passport from the Federated States of Micronesia or the Republic of the Marshall Islands
  - Has form I-94 or form I-94A indicating nonimmigrant admission

Identity documents. Any of the following documents (List B) are sufficient to establish identity only (You cannot refuse to accept one of the following documents or otherwise attempt to limit the type of identity cards submitted):

- For new employees, 18 years of age or older
  - Driver’s license or identification card issued by a United States jurisdiction.
  - School identification card with a photograph.
  - Voter’s registration card.
  - U.S. military card or draft record.
  - U.S., state, or local government I.D. card containing photo or other identifying information.
  - Military dependent’s identification card.
  - Native American tribal document.
  - U.S. Coast Guard Merchant Mariner Card.
  - Canadian driver’s license.
- For new employees, under the age of 18 who are unable to produce one of the above documents
  - School record or report card.



- Clinic, doctor or hospital record.
- Day care or nursery school record.
- For new employees under the age of 18 who can't produce any of the above documents, an exemption applies if:
  - The employee's parent or guardian fills out part I of Form I-9, "Employee Information and Verification" and in the space of the minor's signature the parent writes the words "minor under age 18."
  - The minor's parent or guardian completes on the Form I-9 the "Preparer/Translator certification."
  - The employer writes the words "minor under age 18" in Section 2, "Employer Review and Verification" under List B in the space after the words "Document Identification #."

Employment eligibility documents. Any of the following documents (List C) may be used to establish employment eligibility only:

- Social Security card (other than one that states, "not valid for employment purposes").
- An original or certified copy of a birth certificate issued by a state, organization or municipal authority and bearing an official seal.
- Certification of Birth Abroad issued by the Department of State, Form FS-545 or Form DS-1350.
- Native American tribal document.
- U.S. Citizen I.D. Card, INS Form I-197.
- U.S. resident citizen I.D. Card, INS Form I-179.
- An unexpired DHS employment authorization document.

### Completion of INS Form I-9

The Form I-9 is a one-page form divided into two sections that must be completed with a new hire, Section 1 to be completed by the employee and Section 2 to be completed by the employer. Section 3 is used to re-verify or update the original document if necessary subsequent to the initial hiring.

### Guidelines to complete Section 1:

- Insist that your new employee complete Section 1 at the time of the hire – when they begin work – by writing the information requested by Section 1, signing and dating the form.
- You may be asked to have a translator or to provide assistance in completing the form made available if the employee could not complete the form otherwise. The preparer or translator must complete the Preparer/Translator block in Section 1 of the Form I-9.



- The employer is responsible for reviewing and ensuring that the form is completed fully and properly by the employees at the time it is completed.

#### Guidelines to complete Section 2:

Employees must present to you an original document(s) specified by the law that establish identity and employment eligibility within three days of the original date of hire. Of the documents specified by law as acceptable:

- Some documents establish both identity and employment eligibility and are referred to as “List A” documents.
- Some documents establish identity only and are called “List B” documents.
- Some documents establish employment eligibility only and are called “List C” documents.

You must examine all the documents and then fully complete Section 2. Procedures require that you examine one document from List A, or one from List B and one from List C. Record the title, issuing authority, number, and expiration date (if any) of the document(s). Fill in the date of hire and correct information in the certification block and sign and date the form.

Ensure that the new employee properly completes section 1, “Employee Information and Verification” on the Form I-9. If the new employee needs assistance, you must see that it is provided and that the “Preparer/Certification” portion of the Form is completed.

Have the employee attest that he or she is a citizen or national of the United States, an alien lawfully admitted for permanent residence, or an alien who is authorized under the Immigration Reform and Control Act or by the Attorney General to be hired, recruited, or referred for employment.

Physically examine the documentation presented to establish identity and employment eligibility. Are they the correct documents? Check them against the list of acceptable documents.

Ensure that the documents presented appear to be genuine and relate to that particular individual.

Complete Section 2, “Employer Review and Verification.” You must attest, under penalty of perjury, that you have verified the new employee’s status by physically examining the required documents.

How long must you retain evidence of the employee’s identity and employment eligibility?



- You have to keep INS Form I-9 so that it is available if an inspection by the government is made. The form must be kept either for three years from the date of hire or until one year after termination, whichever is later.
- If you have a state employment agency referral with certification, you have to retain that certification instead of the I-9.
- You are not required to keep copies of the documents the new employee showed you. If you do keep copies of those documents, they must be kept with the Form I-9s. Copies of the documents may show your “good faith” or lack of it in complying with the law.

Where should you keep Form I-9s?

- Employers should not keep the Form I-9 in the employee’s personnel file.
  - Many supervisors and managers may have access to the personnel file whenever a transfer or promotion or disciplinary action is considered. The IRC Act limits the use that can be made of I-9s.
  - Since the I-9s must be available for inspection, it is also not a good idea to permit the INS to look at additional information that may be included in the personnel file.
  - Finally, if an equal employment discrimination charge should arise and the personnel file is subpoenaed, don’t give additional grounds for a charge based on the I-9.
- Form I-9s could also be kept all together in a separate I-9 file.

### **Current practice**

After auditing the personnel files there were 1165 errors in the I-9’s, which if audited, could result in fines that would exceed \$327,000.

### **Recommendation**

Update and correct all I-9 errors. Complete I-9’s for all covered employees and keep separated from the personnel file.



## **Topic**

Wage and Salary Administration

## **Background**

It is impossible to do a good job of managing a wage and salary program without keeping an eye on the many state and federal laws that relate to the compensation of employees. These laws are:

- Fair Labor Standards Act of 1938.
- Equal Pay Act of 1963.
- Title VII of the Civil Rights Act of 1964.
- Age Discrimination in Employment Act of 1967.
- Rehabilitation Act of 1973.
- Americans with Disabilities Act of 1990.

In addition to these laws, other federal laws and regulations have an impact on wage and salary administration programs. From a wage and salary administration standpoint, these laws collectively:

- Set minimum wage and overtime rules.
- Suggest appropriate compensable factor categories.
- Legitimize the use of merit systems, seniority systems, and shift differentials.
- Make it illegal to use certain personal characteristics as compensable factors.
- Provide guidelines for constructing pay scales.

## **FLSA**

- Establishes a minimum wage that employees working most business must be paid.
- Sets the number of hours employees may work before they must be paid an overtime premium.
- Exempts certain groups of employees from these rules.

## **Equal Pay Act**

- Pay cannot be based on gender if responsibilities are essentially equal.

## **Title VII of the Civil Rights Act**

- Pay cannot be based on race, color, religion, sex or national origin.





#### Age Discrimination in Employment Act of 1967

- Pay cannot be based on age.

#### Rehabilitation Act of 1973

- Pay cannot be based on disability.

#### Americans with Disability Act of 1990

- Pay cannot be based on disability.
- ADA broadens the definition of the protected group.

#### **Current practices**

Tama County wages are set primarily based on union negotiations and across the board cost of living adjustments. Some departments/offices will provide a longevity wage increase based on years of service.

#### **Recommendations**

I would recommend that the entire compensation structure be formally reviewed at this time. The existing compensation review can be incorporated within this study, but I believe we need to create a plan that adds consistency throughout the County.

- Be aware of wage and salary administration requirements.
- Ensure equality of work.
- Equality of job titles and terms of employment.
- Ensure standard workweek.
- Ensure standard of equal skill.
- Ensure equal effort and responsibility.
- Ensure equal working conditions.



## **Topic**

Performance Evaluations

## **Background**

Performance appraisals are a formal system of giving feedback. Telling people how they are doing relative to preset goals should be an ongoing process, not something that is done once a year. The performance appraisal system establishes the formal record of an employee's performance.

There are several reasons, other than the overall purpose of achieving organizational goals, why companies conduct performance appraisals. These goals include:

- Sorting out good performers and bad performers.
- Making salary and wage allocation on the basis of merit.
- Deciding who is promotable and who is not.
- Establishing a basis for deciding whether an employee should be disciplined or trained due to poor performance.
- Encouraging personal development and growth of employees.
- Having a verifiable basis for making personnel decisions that are later challenged in legal proceedings.

Elements of a legally defensible performance appraisal system:

- It is in writing.
- Contains specific procedures.
- Includes specific instructions for supervisors.
- Provides training for supervisors in how to evaluate employees.
- Uses standardized forms for related groups of employees.
- Is thoroughly communicated to employees.
- Is given formally at least on an annual basis.
- Evaluates specific work behavior and not personal traits.

Consider implementing the following checks on your performance appraisal system as an early warning of potential litigation issues:

- Have the next highest level of management conduct a review of performance appraisals to ensure objectivity.
- Conduct random audits of appraisals for EEO compliance.
- Determine whether performance reviews impact one group of protected employees adversely.
- Have a human resources representative read and initial every evaluation before it is filed in the employee's personnel folder.



Techniques to improve the performance appraisal system:

- Collaborate
  - When supervisors and employees are involved in the system, they are more accepting. Ownership is key.
- Have clear and focused objectives
  - If your system has several objectives, break the process into separate pieces so that there is one objective for each step.
- Give useful feedback
  - All feedback to employees must be useful to them. Feedback should be phrased in words that describe observed behavior.
- Never personalize feedback
  - Eliminate categories for rating that are not observable behavior in the workplace.
- Listen
  - The actual dialogue should have the employee talking first. Encourage employees to prepare ahead of the appraisal meeting and start with their appraisal of themselves.
- Give positive feedback first
  - This is a general rule.
- Ask questions
  - Supervisors who ask questions and are open to suggestion set up a dialogue that is much more likely to close with a concrete plan to develop the employee and improve performance.

### **Current practice**

Tama County does not have a formal performance evaluation method in place at this time. Evaluations are completed inconsistently across the county, as some departments/offices will do them annually and some will not conduct any evaluations. Certain departments/offices will not use any type of formal document, while others have created their own department/office specific form. It doesn't appear that all departments/offices feel the evaluations are currently very useful.

### **Recommendation**

Create a Tama County performance evaluation form that can be implemented across the organization and used consistently. Develop and maintain a policy that deals with performance appraisals that will be authorized by supervisors.

Look to implement a form that incorporates input from employees and supervisors. Create one form that can be used by all supervisors and managers.



## **Topic**

Exempt vs. Nonexempt – FLSA Status

## **Background**

“Exempt” is a term used commonly to refer to a position or an employee in a position that is exempt from some or all of the requirements of the Fair Labor Standards Act.

“Nonexempt” is a term which means covered by some or all of the provisions of the Fair Labor Standards Act.

### **FLSA exemptions**

Executive, administrative and professional employees – including academic administrative personnel, teachers in elementary or secondary schools, computer professionals, and outside sales employees – are exempt from the minimum wage and overtime pay provisions of the FLSA.

In April 2024, the U.S. Department of Labor issued final regulations defining the executive, administrative and professional exemptions, the “white-collar” exemptions to the FLSA.

The job factors that determine FLSA exempt employee status are:

- Qualifying job duties – may require supervision, authority, use of discretion and independent judgment, among other things.
- Salary that exceeds \$684.00 per week.

Although a worker may be exempt from the FLSA, that fact does not unqualifiedly release the employer from minimum-wage, overtime-pay, equal-pay, or child-labor responsibilities because the worker may be entitled to a similar benefit under state law. The FLSA expressly says that its provisions do not excuse noncompliance with state laws which establish higher standards.

### **Executive exemption**

Executives who satisfy the requirements contained the DOL regulations are exempt from both the minimum wage and overtime pay directives of the FLSA. The list of requirements for exemption as an executive is a statement of the kind of duties that the employee must perform and of the salary that he or she must receive.

- Primary duties
  - Manages the enterprise in which the employee is employed or of a customarily recognized department or subdivision thereof.
- Supervision
  - Customarily and regularly directs the work of two or more employees.



- Authority
  - Has the authority to hire or fire other employees or whose suggestions and recommendations as to the hiring, firing, advancement, promotion or any other changes of status of other employees are given particular weight.
- Salary test
  - Makes a salary of \$684.00 or more a week, exclusive of board, lodging or other facilities.

#### Administrative exemption

The following qualifications must be met before an employee can be considered exempt under the FLSA minimum-wage and overtime-pay exemption for administrative employees.

- Primary duties
  - The performance of office or non-manual work directly relating to management policies or general business operation of the employer or its customers and the exercise of discretion and independent judgment with respect to matters of significance.
- Discretion
  - Customarily and regularly exercises discretion and independent judgment. In general, this involves the comparison and evaluation of possible courses of conduct and acting or making a decision after the various possibilities have been considered.
- Salary test
  - Receives a salary or fees of \$684.00 or more a week, exclusive of board, lodging or other facilities.

#### Professional exemption

For professional employees to be exempt from the FLSA minimum wage and overtime pay requirements, terms specified in administrative regulations must be met. Those terms concern both the nature of the work performed and the rate of pay.

- Primary duties
  - Performs office or non-manual work requiring advanced knowledge in a field of science or learning customarily acquired by a prolonged course of specialized intellectual instruction. This primary duty test includes three elements:
    - The employee must perform work requiring advanced knowledge.
    - The advanced knowledge must be in a field of science or learning.



- The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction.
- Salary test
  - Receives a salary or fees of \$684.00 or more a week, exclusive of board, lodging or other facilities.

#### Computer related occupations

Computer systems analysts, computer programmers, software engineers or other similarly skilled workers in the computer field are eligible for exemption as professionals. Because job titles vary widely and change quickly in the computer industry, job titles do not determine whether the exemption applies. Rather, exempt status is determined by the employee's primary duty.

For the computer employee exemption to apply under the new rules, the employee must be paid a salary of not less than \$684.00 per week. With no requirement for the exercise of discretion and judgment, nor the need to be highly skilled, exempt status may be granted to entry-level computer professionals and persons who have not attained a level of expertise sufficient to allow them to work unsupervised.

#### Primary duty tests

Employees who are engaged in the manufacture or repair of computer hardware or related equipment are expressly excluded from the computer exemption, as they have been under the prior rules. Nor does this exemption apply to employees whose work merely is highly dependent upon the use of computers and software programs, such as draftsmen or those who use computer-aided design software.

#### Executive and administrative computer employees

Computer employee may also have executive and administrative duties which qualify them for either the executive or administrative exemption.

The new rules provide that computer employees meet the administrative exemption requirements if their primary duty includes planning, scheduling, and coordinating activities required to develop systems that solve complex problems faced by the employer or its customers. Computer employees may qualify as executive employees if they manage the work of two or more other programmers, in a customarily recognized department or subdivision of their employer. Although they need not have express hiring or firing authority to satisfy the exemption, their recommendations as to hiring, firing or other changes of employee status must be given particular weight.



## Outside sales employees

The FLSA also contains an exemption for any employee employed as an outside sales employee. The essential elements required for the exemption include:

- The outside sales employee's primary duty must be to make sales or obtain orders or contracts for services or the use of facilities.
- The employee must be customarily and regularly engaged away from the employer's place of business performing such duty.

An examination of the job as a whole is made to determine whether any given employee's chief duty or primary function is to make sales or take orders while away from the employer's premises, and to distinguish exempt outside sales employees from other nonexempt occupations.

The outside sales employee makes sales at the customer's home or place of business. Outside sales does not include sales made by the mail, telephone, or the Internet unless those methods are used merely to solicit personal contact. Any fixed site, whether home or office, used by a salesperson as a headquarters or for telephone solicitation of sales is considered one of the employer's places of business, even though the employer is not in any formal sense the owner or tenant of the property.

### **Current practice**

It is unclear whether current positions are categorized correctly.

### **Recommendation**

Continue to revise and update job descriptions to ensure accuracy. Ensure that positions are categorized correctly in accordance with FLSA requirements. Conduct a more detailed audit. Look to develop a more formal compensation system. Based on the job titles shared as being exempt, I recommend that Tama County should address the categorization of these positions as soon as practicable.



**Topic**  
COBRA

**Background**

Under federal law, group health plans are required to offer continuation of group health coverage to certain former employees and their families upon the occurrence of certain “qualifying events.” This requirement is generally called COBRA because it was first enacted as part of the Consolidated Omnibus Budget Reconciliation Act of 1985.

The duration of COBRA coverage varies, from 18 to 29 to 36 months, depending on the type of qualifying event that triggered the COBRA coverage.

Tama County is not required to bear the cost of continuation coverage. The group health plan may require the covered employee to pay a premium for continuation coverage; however, the premium cannot be more than 102 percent of the cost of the plan for similarly situated beneficiaries who have not experienced a qualifying event.

In addition, if an employer does not already offer health care coverage, COBRA does not require employer to offer group health care coverage to spouses and dependent children of covered employees unless they are already covered under the plan.

The COBRA health care continuation rules apply to the health plans of all employers except:

- Churches.
- Small employers (fewer than 20 employees).
- Federal government.

Who is eligible for COBRA coverage?

Continuation coverage is available to each qualified beneficiary who would lose coverage under the plan as a result of a qualifying event. Thus, eligibility for COBRA coverage involves three components:

- A qualified beneficiary.
- A qualifying event.
- Loss of coverage.

Qualified beneficiaries

COBRA coverage is available only for qualified beneficiaries. For COBRA purposes, a qualified beneficiary is generally anyone who is covered under a group health plan on the day before a qualifying event, including the spouse and dependent children of a covered





employee. Domestic partners are not covered, although employers may choose to offer continuation coverage.

#### Qualifying events

COBRA coverage is available only if there is a qualifying event. The following occurrences constitute qualifying events for continued coverage if they result in the loss of coverage of a qualified beneficiary:

- Voluntary or involuntary termination of employment (other than termination for gross misconduct).
- Reduction of hours of employment.
- Change in status of a dependent child.
- Death of employee.
- Employee's entitlement to Medicare.
- Divorce or legal separation of the employee.
- Employer's bankruptcy under Chapter 11.

#### Loss of coverage

The covered employee, or the spouse or dependent child of the covered employee, must lose coverage as a result of one of the qualifying events in order to be eligible for continuation coverage. For purposes of this requirement, to "lose coverage" means to cease to be covered under the same terms and conditions that were in effect just before the qualifying event. An increase in the premium or contribution that a qualified beneficiary must pay for coverage under the group health plan as a result of a qualifying event is a loss of coverage.

If coverage is reduced or eliminated in anticipation of an event, this reduction or elimination is not taken into account in determining whether the event caused a loss of coverage. Finally, the loss of coverage need not occur immediately following the event, but must occur before the end of the maximum coverage period.

#### What can you charge for COBRA coverage?

Employers are not required to bear the cost of continuation coverage. The group health plan may require the qualified beneficiary to pay a premium for coverage. Generally, this premium cannot be more than 102 percent of the cost of the plan for similarly situated beneficiaries, for whom a qualifying event has not occurred, for the period of continuation coverage. In addition, the plan must not give the qualified beneficiary the option of paying the premium in monthly installments or in quarterly or semi-annual installments.



Generally, timely payment means payment within 30 days after the first day of the coverage period. However, a plan may not require the payment of any premium before 45 days after the day of the original election for continuation coverage.

When does coverage begin?

COBRA continuation coverage generally begins as of the date that coverage would otherwise have been lost under the group health plan. However, the 18-, 29- or 36-month period of continuation coverage begins with the date of the qualifying event, even if the coverage is not lost until a later date.

How long does the coverage last?

The length of beneficiaries' continuation coverage under COBRA varies from 18 to 29 to 36 months, depending on the qualifying event that triggered the loss of coverage. An employee may choose to extend continuation coverage beyond those maximum periods, according to proposed regulations.

For a loss of coverage due to termination of employment or reduction in hours, coverage must continue to be available to the qualified beneficiaries for an additional 18 months.

Qualified beneficiaries who are disabled at the time of a covered employee's termination or reduction in hours may elect 29 months of coverage. After 1996, 29 months of coverage is available if a qualified beneficiary becomes disabled at any time during the first 60 days of the COBRA continuation period.

Retirees who lose coverage due to their employer's bankruptcy can elect continuation coverage until their death. The surviving spouse and dependents may elect continuation coverage for an additional 36 months after the death of the retiree.

For other types of qualifying events, coverage must be offered for 36 months.

When can coverage be terminated?

COBRA coverage may be terminated upon the occurrence of any of the following:

- Failure to make timely payment of premiums for the continuation coverage.
  - In general, timely payment means payment that is made by the date that is 30 days after the first day of the coverage period.
- Initiation of new coverage under another group health plan not maintained by the employer.
  - Coverage under another group health plan is not a reason to terminate COBRA continuation coverage if the new plan contains any exclusion



or limitation with respect to any preexisting condition of the qualified beneficiary.

- The entitlement of the qualified beneficiary to Medicare benefits.
  - COBRA coverage ends for a qualified beneficiary when that person becomes entitled to receive Medicare benefits.
- The termination of the employer's group health plan.
  - COBRA coverage ends on the date the employer stops providing any health plan.

What are the notice requirements?

Each party to an employer sponsored group health plan has specific notice responsibilities with regard to COBRA.

Plan administrators

The plan administrator must provide written notice of continuation coverage rights under COBRA to each covered employee and the employee's spouse at the time coverage under the plan begins or, if later, at the time the new continuation rules apply to the plan. This notice is known as the "initial COBRA notice." A change from indemnity insurance to an HMO does not result in a new group health plan requiring a new initial COBRA notice.

Employers

The employer has 30 days in which to notify the plan administrator that a qualifying event has occurred. Within 14 days of receiving this notice from the employer, the plan administrator must notify any qualified beneficiary of continuation coverage rights available under the plan.

Employees

Although it is generally the responsibility of the employer to notify the plan administrator that a qualifying event has occurred, the covered employee sometimes has this responsibility. If the qualifying event is either a change in status or a dependent child or the divorce or legal separation of a covered employee, it is the responsibility of the covered employee to notify the plan administrator.

What are your communication responsibilities?

Under the Health Insurance Portability and Accountability Act of 1996, a group health plan would have to notify each qualified beneficiary who has elected COBRA coverage of the changes to the COBRA rules.



Thereafter, you must at certain other times notify employees and dependents covered under the group health plan of their rights under COBRA. The covered individuals also have responsibilities to notify you when certain events occur.

What notices must you provide?

- Covered employees and covered spouses of their initial rights under COBRA when they first join the plan or when the plan begins.
- Covered persons of their election rights to continue coverage after an event occurs that would cause loss of coverage.
- Each qualified beneficiary who has elected COBRA coverage of the changes to the COBRA rules specified in the Health Insurance Portability and Accountability Act of 1996.

What must notices include?

Qualified beneficiaries need adequate information about the coverage they are entitled to receive before they can make an informed and intelligent decision on whether to elect continuation coverage. Employers and plan administrators should not assume that knowledge of COBRA rights can be gleaned only from the initial notice. The notice after a qualifying event should contain sufficient information to allow the qualified beneficiary to make a decision regarding continuation coverage.

In the notice, plan administrators or sponsors should provide qualified beneficiaries with information that includes election deadlines, applicable premium charges, coverage options, waiver alternatives, the maximum period of coverage, the extended period of coverage for disabled employees, conversion options, the effect of Medicare entitlement, and independent election rights.

Use the following questions to ensure that your COBRA notice is in compliance with the law.

- Does the notice accurately state the election and payment deadlines?
- Are payment deadlines the same as for active employees?
- Is the amount of the required premium payment within statutory limits?
- Does the notice advise of the option to elect between “core” and “noncore” coverages?

When must you notify persons of their initial COBRA rights?

- You must provide an initial notice to a covered employee and to a covered spouse when they enroll in the group health plan. Be sure to mail notices to the covered spouse and to the employee at home if you do not distribute



these at work. It is not adequate to give the employee a copy to take home to a spouse, you must mail the initial notice information to the spouse at home.

When must you notify persons of their COBRA election rights?

- Notification of election rights may involve a chain of communications involving the person who will lose coverage, the employer, and the plan administrator. Each is specifically charged with responsibility and must adhere to certain deadlines.
- The employer has 30 days to notify the plan administrator of any of the following events when a loss of coverage occurs:
  - Death of a covered employee.
  - Voluntary or involuntary termination of employment of a covered employee.
  - Reduction in hours of a covered employee.
  - Covered employee's enrollment to Medicare.
  - Initiation by the employer of bankruptcy proceedings.
  - The last day of FMLA leave if the employee who has been covered by a group health plan does not return to work.

**Current practice**

Currently, the County contracts with the health insurance provider to handle COBRA notification.

**Recommendation**

Continue this practice.

**Topic**

Family and Medical Leave

**Background**

The Family and Medical Leave Act of 1993 requires employers with 50 or more employees to offer job protected unpaid leave from work for up to 12 weeks per year. This leave may be taken for the following reasons:

- Birth or adoption of a child.
- Serious illness of a child.
- Serious illness of a spouse or parent.
- Employee's own serious health condition.
- Exigency arising out of the fact that the employee's spouse, child or parent is a covered military member on covered active duty.

Employees shall be eligible for 26 weeks of leave to care for a covered service member with a serious injury or illness in accordance with Federal Law.

During the leave, an employer must hold open the employee's position or place the employee in an equivalent position upon the employee's return to work. Employers may adopt or retain leave policies more generous than those required under the Act.

The FMLA law has recently been updated to include a longer leave requirement affecting the military and exigency leave.

Employee eligible for FMLA leave

An eligible employee of a covered employer is entitled to family or medical leave under the FMLA. An employee's eligibility depends on the number of employees the employer has at a given worksite and the hours worked. Entitlement of the eligible employee is based on the type of event that precedes such leave.

To be eligible for FMLA benefits, an employee must:

- Work for a covered employer.
- Have worked for the employer for at least 12 months.
- Have worked at least 1,250 hours over the previous 12 months.
- Work at a location in the U.S. where the employer employs at least 50 employees within a 75-mile radius.

**Current practice**

Tama County policy is not in compliance with the Family Medical Leave Act.

**Recommendation**

Revise the current FMLA practice and procedure. Train all supervisors and affected employees of the Federal Law and their role in the implementation and monitoring of the program.

**Topic**

Jury duty

**Background**

Time off to serve on a jury or to wait to be selected to serve on a jury is a civic obligation recognized by employers and required by legislation on both the federal and state levels. Jury duty leave becomes necessary when an employee has been called by a court to join a jury panel and when an employee is actually selected for service as a juror.

As a general rule, employers do not interfere with an employee's rights or desire to serve on a jury, except in situations of lengthy service requirements of the jury.

What federal laws apply?

The Jury Systems Improvements Act is a federal law that gives employees the right to take leaves of absence to serve as jurors in federal courts. Under this federal law, an employer can be sued for discharging or otherwise intimidating an employee because of that employee's jury service.

This law applies to all employers. Employers who violate the law will be liable for damages suffered by the employee, such as wage loss, must provide appropriate relief, including reinstatement, and shall be subject to a civil penalty of not more than \$1,000 per violation and all legal costs.

What state laws apply?

Most states have also enacted laws to protect employees who serve on state and local juries. Generally, these laws prohibit discharging someone who takes leave to serve on a jury. Often, the laws prohibit other reprisals or threats of reprisals. Violations may be punishable as misdemeanors or as contempt of court, and in some states; jurors are specifically authorized to bring court action for reinstatement and damages.

**Current practice**

Tama County currently does have a jury duty policy in place. It appears that the County handles this as needed.

**Recommendation**

I would recommend that Tama County consider language clarification to establish usage limitations.



**Topic**

Voting

**Background**

Whether workers are entitled to take time off from work to vote is governed by state law. Generally, state laws are designed to give workers at least several hours off in order to vote while the polls are open.

In Iowa

- Employers must allow enough time to give 3 voting hours when polls are open, unless employee has 3 consecutive hours non-work time when polls are open.
- Employees have to be paid.
- Employees must place request in writing.
- Employer may specify the hours.

**Current practice**

Tama County does not alter any schedules due to voting, because polling places remain open during off shifts for all employees.

**Recommendation**

Continue with current practice, but re-evaluate practice as requested by employees.



## **Topic**

Military Leave

## **Background**

The Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) provides for military leaves of absence and for reemployment of eligible employees when they return from military leave. USERRA also protects employees from discrimination because of their military service. USERRA applies to all civilian employers, whether private or public. It has no size of business threshold for coverage.

Exempt employees and military leave

If an exempt employee leaves during a work week, employers may not dock the remainder of the week from the employee's salary. Regulations under the Fair Labor Standards Act prohibit salary deductions for absences caused by temporary military leave. However, the regulations permit employers to offset any military pay received by an employee for a particular week against the salary due for that week.

Are employees required to give advance notice of military leave?

The USERRA does not set a specific time for giving advance notice. However, legislative history to the law indicates that employees should make every effort to provide reasonable notice.

If an employee unjustifiably waits until the last minute to give notice and severe disruption to the employer results, a denial of reemployment might be lawful. However, late notice that does not result in harm to the employer would not be grounds for denying reemployment.

Moreover, employers cannot require written proof of a need to take military leave. Employees have the option of providing oral advance notice of military service. However, if an employer is concerned about the legitimacy of an employee's leave request, the employer may contact the military branch concerned. And an employer can request supporting documents from the employee upon the employee's return from military leave.

What are the reemployment rights of service members?

Returning service members who meet the law's reemployment requirements are eligible for reinstatement rights and benefits. This can include employees on probationary status, part time employees or those who have been with their employer for only a few days. Moreover, a reemployed person may not be discharged without cause:

- For one year after the date of reemployment if the person's period of military service was 181 days or longer.



- For six months after the date of reemployment if the person's period of military service was 31 – 180 days.

**Current practice**

Tama County currently has a military leave procedure. It is my understanding from speaking with Tama County staff, that all USERRA laws are being followed. There are current County employees who are members of the uniformed services at this time.

**Recommendation**

Continue current practices; maintain a working knowledge of USERRA laws.

**Topic**

Absenteeism

**Background**

Lost labor time costs the United States \$260 billion each year. This finding underscores the importance of organizations maintaining a system to track absence hours and dollars. Absentee records can be used to:

- Keep track of individual employee absences.
- Render totals for the entire County.
- Furnish a source for comparison of rates in different County departments.
- Pinpoint absence fluctuations over different time periods or different times of the year.
- Calculate the cost to the County for unscheduled absences.

Your absenteeism record system should

- Define “absence” and “partial absence” so that supervisors and / or employees are consistent in keeping records.
- Differentiate between types of absences, particularly between occasional absences, doctor needed / disabled absences, and uncontrollable / other absences, in order to extract some meaningful data from the records.
- Design a notification procedure for employees to report absences.
- Design a method to record absences.

**Current practice**

Tama County does not currently have a formal attendance policy in place.

Departments/offices did not note that there are any attendance issues within the County at this time.

**Recommendation**

I recommend that the current system to be reviewed to ensure the practice is addressing current needs and is not causing any unintended consequences.



## **Topic**

Harassment / Sexual Harassment

## **Background**

Title VII of the Civil Rights Act of 1964, applicable employers with 15 or more workers, makes it an unlawful employment practice to discriminate against any individual with respect to the terms and conditions of employment because of that person's race, color, religion, sex or national origin and gives employees the rights to work in an environment that is free from intimidation, insult or ridicule based on those protected categories. Judicial interpretation has established that sexual harassment is a form of unlawful sex discrimination protected under Title VII.

What is unlawful harassment?

Harassment in verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of that person's race, skin color, religion, gender, national origin, age or disability that:

- Has the purpose or effect of creating an intimidating, hostile or offensive work environment.
- Has the purpose or effect of unreasonably interfering with the individual's work performance.
- Otherwise adversely affects the individual's employment opportunities.

What is sexual harassment?

Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment.
- Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting the individual.
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

## **Current practice**

Tama County currently does have a sexual harassment policy in place. According to staff, employees are trained on a consistent basis.

**Recommendation**

Revise the harassment and sexual harassment policy to insure compliance with State and Federal Law. Additionally, training should be conducted and documented consistently on an annual basis.

**Topic**

Alcohol and Drug Prohibitions

**Background**

Drug and alcohol abusers account for:

- Increased workdays missed.
- More injuries to themselves or others.
- Less productivity.

The means higher costs to the County through

- Absenteeism.
- Sick leave.
- Overtime pay.
- Insurance claims.
- Tardiness.
- Workers' compensation.
- Diverted supervisory and managerial time.
- Friction among workers.
- Damage to equipment.
- Poor decisions.
- Damage to the County's image.
- Personnel turnover.

**Current practices**

Tama County currently does have drug and alcohol prohibition language within the handbook. The existing language should be reviewed and revised to ensure compliance with state and federal law. Elected officials and department heads are inconsistent in their approach to dealing with alcohol or drug related issues at work.

**Recommendation**

Tama County's substance abuse program should include the following:

- A written substance abuse policy.
- A supervisory training program.
- An employee education and awareness program.
- Access to an employee assistance program.
- A drug-testing program.
- An annual policy update.

**Topic**

Safety Program

**Background**

The Occupational Safety and Health Act of 1970 was passed to address the uneven patchwork of state laws and to respond to the growth of crippling accidents and deaths in the workplace. The Act enforces its mission by requiring employers to:

- Comply with published safety and health standards.
- Maintain a workplace free from known hazards when there are no published standards.
- Cooperate with workplace inspections by compliance officers.
- Maintain records of accidents and illnesses in the workplace.
- Report certain accidents and illnesses that occur.
- Indirectly establish and maintain safety and health programs.
- Post certain information in the workplace.

The heart of OSHA compliance is published standards. Employer responsibilities, other than record keeping and nondiscrimination, are mandated by standards. OSHA has four separate sets of standards plus the general duty clause:

- General Industry.
- Construction.
- Maritime Employment.
- Agriculture.

**Current practices**

Tama County does have an established safety program in place at some levels within the organization and employs a Safety Director.

**Recommendations**

Consider the creation of a committee or a method for employees to share safety concerns to the County.

**Step 1: Designate responsibility**

- Decide who at the County is the most appropriate person to manage your safety and health program.

**Step 2: Get some help on the details**

- Train your designee on OSHA standards and new innovations and changes.





### Step 3: Clean up County property

- Poor housekeeping is a major contributor to low morale and sloppy work. Most safety action programs start with an intensive cleanup campaign in all areas of business.
  - Get rid of rubbish that has collected.
  - Make sure proper containers are provided.
  - See that flammables are properly stored.
  - Make sure the exits are not blocked.
  - Mark aisles and passageways.
  - Provide adequate lighting.

### Step 4: Gather specific facts about your situation

- Before you make any changes in you safety and health operations, you will want to gather as much information as possible about the current conditions at your workplace and about business practices that are already part of your safety and health program. This information can help you identify any workplace problems and see what's involved with solving them.
- The first is a comprehensive safety and health survey of your entire facility, designed to identify and existing or potential safety and health hazards. This initial survey should focus on evaluating workplace conditions with respect to safety and health regulations and generally recognized safe and healthful work practices. It should include:
  - Checking on the use of any hazardous materials.
  - Observing employee work habits and practices.
  - Discussing safety and health problems with employees.
- The second major activity is an assessment of your existing safety and health program to identify areas that may be working well and those that may need improvement. You will want to gather as much information as you can that relates to the safety and health management of your workplace. You should include the following in this review:
  - Safety and health activities
    - Examine
      - Current ongoing activities.
      - Those activities tried previously.
      - County policy statements.
      - Rules.
      - Guidelines for proper work practices and procedures.
  - Equipment
    - Make a list of:
      - Your major equipment.



- Principal operations and the location of each piece of equipment.
- Special attention should be give to:
  - Inspection schedules.
  - Maintenance activities.
  - Plant and office layouts.
  - Personnel protective equipment to be provided.
- Employee's capabilities
  - Make an alphabetical list of all employees showing.
    - The date of hire.
    - What their job is.
    - What experience and training they have had.

#### Step 5: Evaluate your accident and injury / illness history

- Take a look at your first aid cases and workers' compensation insurance payments. Review any losses. Determine how your insurance rate compares with others in your industry. Special attention should be give to recurring accidents, types of injuries or other patterns.

#### Step 6: Establish your safety and health program

- The success of any workplace safety and health program depends on careful planning. This means that you have taken the time to think through what you want to accomplish, and you may even have a general idea of what it will take to accomplish your goals. Based on that, you can design a step by step process that will take you from the idea stage to having a fully effective operation.
  - Establish management commitment and involve your employees.
  - Be certain that your employees are as widely involved in the program as possible from the beginning.
  - Make sure program assigns responsibility and accountability to all employees at Tama County.
  - Establish and regularly conduct worksite analysis.
  - Create the systems and procedures necessary to prevent and control the hazards that have been identified through your worksite analysis.
  - The basic formula OSHA follows is:
    - Eliminate the hazard.
    - Abate the hazard.
    - Train personnel.
    - Prescribe personal protective equipment.

#### Step 7: Develop and implement your action plan

- Develop an action plan to help you build your safety and health program around the four points discussed above.
- A good action plan has two parts:
  - An overall list of the major changes or improvements that are needed to make your safety and health program effective.
  - A specific plan on how to implement each major change or improvement.
- Once the plan has been established, you must begin putting it into action.
  - Open communication with your employees is critical.
  - Needs periodic review.
  - Document your activities.

#### Step 8: Self inspect

- The most widely accepted way to identify hazards is to conduct safety and health inspections.
  - Use checklists to establish a basis for your self-inspection.
  - Institute control procedures.

**Topic**

Discipline

**Background**

Discipline relates very closely to being a compliance issue. If Tama County terminates an employee without following a legally defensible discipline policy, the following sequence of events can occur:

- You may be sued.
- In the event that you are sued, you will most likely lose because without a legally defensible policy and procedures, you may have no evidence to support your testimony.
- If you lose, it could cost Tama County a large sum of money for back pay, damages, and legal fees.
- If you win in court, you will have lost time, energy, incurred the costs of legal fees and other administrative costs.

**Current practice**

Discipline is handled inconsistently, varying by situation and supervisor.

**Recommendations**

A Human Resource's designee should serve as the one contact for all employee discipline. The designee does not have to administer the discipline only be aware of the issue and the determination of disciplinary action. This will ensure consistency across shifts and departments. Additionally, I recommend that a progressive discipline system be implemented and followed consistently.

There are advantages in using progressive discipline, especially when it's used in conjunction with a set of work rules that are thoroughly communicated to employees and an explanation of the disciplinary system.

What is progressive discipline?

In a progressive discipline system, the severity of the penalty increases with each infringement of the rules. Typically, the progression is:

- Verbal warning.
- Written warning.
- Suspension.
- Termination.

A progressive discipline system contains the following elements:



- The punishment is suited to the crime. Thus, the employer does not have to start the discipline at a verbal warning.
- Generally, the degree of discipline is greater for repeated offenses in a given time frame.
- All violations are treated the same unless there are unusual mitigating or aggravating circumstances.
- The current handbook language addressing discipline should be revised.



## **Topic**

Exit interviews

## **Background**

The purpose of exit interviews is to:

- Find out the reason why individuals leave.
- To give Tama County a final opportunity to preserve the relationship.
- To provide an opportunity to explain and issue or answer questions.
- To promote a more positive feeling on the part of the departing employee.
- To provide information that will save money or improve working conditions in the future.

## **Current practices**

Tama County does not consistently conduct exit interviews.

## **Recommendations**

I recommend that Tama County consider conducting exit interviews with employees. This interview can provide vital information used to improve effectiveness, efficiencies and save money.

In conducting an exit interview, use the following tips:

- Schedule the interview early in the week of the employee's departure.
- The interview should be conducted in a private office so employees can speak freely without fear of being overheard.
- Make an appointment in advance to allow for preparation by the interviewer.
- Make sure the interviewer has reviewed past performance appraisals on the employee prior to the interview.
- Have the interviewer meet with the employee's supervisor to discuss any potential reasons why the employee is leaving.
- The interview should be conducted in a congenial manner.
- The employee must be given every opportunity to express their reasons for leaving.
- The interviewer should be prepared to discuss what measures can be taken to change the employees mind.
- The interview should not last more than 30 minutes.

## Topic

Handbook

### Background

The purpose of an employee handbook is to serve as a guide that outlines the county's policies, procedures, and expectations for employees. It typically includes information about workplace rules, employee benefits, legal requirements, and the overall county culture. Key purposes include:

1. **Setting Clear Expectations:** It defines county rules, behavior expectations, dress codes, and work schedules, ensuring employees know what is required of them.
2. **Legal Protection:** It helps protect both the employer and employees by clearly stating policies related to harassment, discrimination, and safety, reducing the risk of legal disputes.
3. **Communication of Benefits:** It outlines the benefits provided by the county, such as health insurance, vacation time, and other perks, ensuring employees understand what is available to them.
4. **Introduction to the County Culture:** It introduces employees to the company's mission, values, and culture, helping them understand how they fit into the organization.
5. **Providing a Reference for Employees:** It serves as a reference guide for employees to consult when they have questions about policies or workplace procedures.
6. **Ensuring Consistency:** It promotes consistency in how policies are applied, ensuring all employees are treated fairly and equitably.

Overall, an employee handbook is a valuable tool for maintaining clear communication, enhancing productivity, and fostering a positive work environment.

### Current practice

There are a number of concerns regarding the current handbook. It appears to have conflicting language, does not appear to always reflect current Federal or State law, and as a result, doesn't provide the clarity needed in this type of document. A few examples:

1. The "Purpose of the Handbook" section states that the Board of Supervisors (BOS) may modify, revoke, suspend, terminate, or change any policies at any time. But the next sentence states any changes shall be posted 5 days in advance of any decision made by the BOS.
2. The "Purpose of the Handbook" section states that the rules don't apply to members of boards or commissions. In my opinion, a great deal of this handbook should apply to members of board or commissions. '
3. The "Equal Employment Opportunity & Anti-Discrimination" section includes marital status as a protected class, although it is not a protected class in employment.



4. The “Equal Employment Opportunity & Anti-Discrimination” section states that we don’t discriminate on the basis of military service. In fact, veterans are given preference in employment.
5. The “Anti-Harassment Policy” section does not clearly provide information relating to the reporting of harassment claims. On page 8 of the handbook it states that employees should report the behavior to their supervisor, the Chairman of the BOS, a member of a governing board, the HR manager, or the County Attorney. On page 9, it limits the reporting to the employee’s department head or the Chairman of the BOS.
6. The “Anti-Harassment Policy” section does not address retaliation, as necessary for a legally compliant policy.
7. The “Anti-Harassment Policy” section appears to state that only, “repeated or extremely serious violations”, will be subject to employee discipline.
8. The “Recruitment” section states that HR must be involved with the process, or no additional staff will be approved. This appears to violate the statutory rights of elected officials and may violate Iowa Code 80F.
9. The “Grievance Procedure” section appears to violate the statutory rights of elected officials and violates Iowa Code 80F.
10. The “Family and Medical Leave” section allows employees to only access this leave once they have exhausted accrued paid leave, which violates the Family and Medical Leave Act.
11. The “Drug-Free Workplace Policy” does not comply with current State law.

### **Recommendation**

The entire employee handbook should be rewritten in consultation with the Department Head team. Given the unique nature of county government, specifically to how it relates to employment, supports a team-based approach to the revision. This process not only provides a benefit in promoting teamwork and consistency, it may also help to ensure the policies and procedures are implemented and followed.



## **Topic**

Workers Compensation

## **Background**

Workers' compensation is a type of insurance that provides financial benefits and medical care to employees who are injured or become ill as a direct result of their job. The primary purposes of workers' compensation include:

1. **Providing Financial Assistance:** It offers wage replacement or compensation for lost income when an employee is unable to work due to a work-related injury or illness. This helps injured workers maintain financial stability during their recovery.
2. **Covering Medical Expenses:** It covers the cost of medical treatment, rehabilitation, and any necessary therapies related to the workplace injury or illness. This ensures that workers receive proper care without incurring personal medical expenses.
3. **Protecting Employers from Lawsuits:** Workers' compensation generally prevents employees from suing their employers for workplace injuries or illnesses, as the system is designed to provide no-fault compensation. In exchange, employees give up their right to sue, providing legal protection for employers.
4. **Encouraging Workplace Safety:** By holding employers accountable for the safety of their workplaces, it encourages the implementation of safety measures and regulations to reduce the risk of workplace accidents.
5. **Facilitating a Return to Work:** Workers' compensation programs often include rehabilitation and retraining services that help employees recover and return to work as soon as possible.
6. **Ensuring Fair Treatment:** It ensures that employees who are injured or become ill on the job are treated fairly and receive the necessary support to recover, rather than being left without assistance.

Overall, the workers' compensation system is designed to provide a balance between protecting employees' rights and ensuring that employers are not unduly burdened by injury-related lawsuits.

## **Current practice**

After interviewing staff, it was determined that Tama County does appear to be administering worker's compensation in accordance with Iowa law.

## **Recommendation**

Continue this practice and strive to take an assertive role in helping employees to return to work.

**RESOLUTION 4-14-2025A**

**Resolution to Transfer Funds**

BE IT RESOLVED, that the Tama County Board of Supervisors approves the transfer of \$500,000 from the General Fund (0001) to the General Supplemental Fund (0002).

This is to transfer money to repay the loan that was approved on February 18, 2025, to cover county expenses until taxes could be collected and dispersed in April.

# Report of Veterans Affairs Commission

State of Iowa,

Tama County,

We, the undersigned, members of the Tama County Veteran's Affairs Commission, hereby certify that the following is a correct statement, of the names and addresses and amount of assistance given to persons entitled to relief under Chapter 35B of the Code of Iowa, for the quarter ending JAN, FEB, MARCH 2025

## Members Veteran Affairs Commission

NAME	ADDRESS	AMOUNT OF ASSISTANCE
Darrell Niederman	meeting	50
Doug Sienknecht	meeting	79.4
Kevin Elkamp	meeting	81.5
NACVSO	membership	108.67
Tama County Fair	Advertisment	150
Max Derby	Rent	150
City of Montour	water bill	106.67
Darrell Niederman	meeting	50
Doug Sienknecht	meeting	79.4
Kevin Elkamp	meeting	79.16
Windstream	phone	182.89
LexisNexis	Federal Books	476.81
Premier	copier	90.56
Garwin Cemetery	Grave Care	348
Dysart Cemetery	Grave Care	1155
Mid Iowa Housing	Rent	355.75
Hayes Cemetery	Grave Care	36
Darrell Niederman	meeting	50
Doug Sienknecht	meeting	79.4
Kevin Elkamp	meeting	81.5
VISA	office supplies & Fuel	236.82
IA CVSO	School	150
Fareway Stores	Food for Client	105.24
National Cemetery	Grave Care	570
Windstream	Phone	182.89
XEROX	copier	837.39

5871.05

Itemized claims for the above amounts filed are filed with the Soldiers' and Sailors Relief Commission of Tama County, Iowa and the Auditor of said is hereby authorized and directed to issue warrants drawn on the Soldiers' and Sailors' Relief Fund of said County for the payment of said claims.

Signed this 21-Jul-21

RECEIVED

APR 10 2025

TAMA COUNTY AUDITOR  
TOLEDO, IOWA 52342

x Darrell Niederman

x Kevin Elkamp

# **COUNTY RECORDER'S REPORT OF FEES COLLECTED**

**STATE OF IOWA, TAMA COUNTY**

**TO THE BOARD OF SUPERVISORS OF TAMA COUNTY:**

I, Amelia Kemper, Recorder of Tama County, Iowa, do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the quarter ending March \_\_, 2025 \_\_, and the same has been paid to the County Treasurer, as per receipt # R00145170 hereto attached:

	<b>Amount</b>	
Recording of Instruments (1)	14,835.00	
Miscellaneous (1)	8,823.07	
<b>SUBTOTAL (1) 001 400 07</b>	<b>23,658.07</b>	0001-1-07-8110-400000
RVVRS (2)	2,694.00	
<b>SUBTOTAL (2) 001 401 07</b>	<b>2,694.00</b>	0001-1-07-8110-401000
Hunting & Fishing Licenses Writing Fees (ELSI) (3)	72.50	
<b>SUBTOTAL (3) 001 403 07</b>	<b>72.50</b>	0001-1-07-8110-403000
Real Estate Transfer Stamps 17.25% (4)	8,306.85	
<b>SUBTOTAL (4) 001404 07</b>	<b>8,306.85</b>	0001-1-07-8110-404000
Auditor's Transfer Fees (5)	1,610.00	
<b>SUBTOTAL (5) 001 409 07</b>	<b>1,610.00</b>	0001-1-07-8110-410000
Records Management Fees (6)	755.00	
<b>SUBTOTAL (6) 024 413 07</b>	<b>755.00</b>	0024-4-07-8110-414000
Vital Statistic Cert. Copies 40% - Marriage (7)	44.00	
Vital Statistic Cert. Copies 40% - Cert. Copies (7)	824.00	
<b>SUBTOTAL (7) 001 407 07</b>	<b>868.00</b>	0001-1-07-8110-413000

**TOTAL FEES COLLECTED** **37,964.42 (check amount)**


E-commerce fees already paid to Treasurer	<b>DATE</b>	<b>CHECK #</b>	<b>AMOUNT</b>	
	Jan	2187	246	
	Feb	2189	240	
	Mar	2191	269	
<b>TOTAL</b>				<b>755.00</b>

**TOTAL REMITTED TO TREASURER OF TAMA COUNTY** **38,719.42**

All of which is respectfully submitted.

  
County Recorder

Subscribed and sworn to before me by Amelia Kemper, County Recorder of Tama County, this 10<sup>th</sup> day of April, 2025.

  
Auditor of Tama County

**RECEIVED**  
APR 1 2025  
TAMA