

LYON COUNTY AUDITORS OFFICE
March 23, 2021

ROCK RAPIDS, IOWA

Chairman Josh Feucht convened the adjourned session with Altena, Vanden Bosch, Birkey, and Herman present. Motion carried assumes unanimous vote unless otherwise stated.

The Board started with the Pledge of Allegiance.

Chairman Feucht welcomed residents in attendance: Cody Hoefert, Brent Bosch, Scott Schneidermann, Chad Van'tHul, Micah Freese, Brad Leuthold, Jennifer Kor, Eric Borman, and Ed Reck as well as Assessor Marilee Schleusner, and Deputy Assessor Pam Tille. Brent Bosch was on the agenda to speak. Bosch talked with the Board regarding 3 years of frustration with valuations. Bosch stated he wasn't present to complain and would like to be part of the solution. Bosch talked about how his business assessment has doubled over the past 3 years. Bosch talked about how the e-commerce changes are affecting brick and mortar businesses and small business owners. Bosch stressed the need to address residential and agricultural values soon as commercial cannot continue to carry the tax base. Bosch stressed the importance of remembering where we are located and that we are not Brandon, South Dakota or Sioux Center, Iowa. Bosch says he left the review call with Vanguard disappointed with the quality of work he feels was done and the lack of research done by Vanguard. Bosch states that Vanguard used metrics of a \$2.5 million contract to determine valuation that has nothing to do with the actual sale of the building, and the estimated cost of rebuilding was also used. Bosch states that he is an expert in the grocery business and feels that his property is way over valued in comparison to other box stores his size. Bosch questioned how many businesses would rebuild in the county if their business burned down. In Bosch's opinion based on facts, his value is \$1.1 million. Bosch states that residential values are out of whack as well as agricultural values and need to be revised. Bosch thanked everyone for their public service and wants to be part of a solution to the issue and stresses that things need to change by seeking fair market value and valuation. The Board thanked Bosch for his comments.

Chairman Feucht allowed those who had signed up for public comment speak for roughly 3 minutes.

Cody Hoefert stated he was there to support other tax payers and wants to know what the error is in the system. There has been a continual shift in the tax burden to the commercial class. Hoefert stresses that the buck needs to stop being passed when questions arise regarding assessments and values. Hoefert wants to make sure the Assessor office or whomever makes the decisions have the resources made available to them to complete their jobs.

Peter Van Wyhe also present to support Bosch and Hoefert as well as all other businesses present. Van Wyhe states his value has doubled and spoke to the fact that businesses cannot afford to keep paying higher and higher taxes and still continue to operate.

Ed Reck states he reiterates the words of Bosch, Hoefert, and Van Wyhe. Reck wants to know who makes the final decision regarding assessments/valuations. It was discussed that property owners have the right to petition to the Board of Review. If the property owner is still dissatisfied with the Board of Review decision, the property owner may move forward and file with the property assessment appeal board and from there district court.

Brad Leuthold also reiterated what other speakers had stated. Leuthold has received an assessment with an increase which is about 2.5 times the current value. Leuthold stated that he has talked with an owner of a building in Canton, SD which is comparable to his which is assessed lower than his. Leuthold also noted that SD has no income tax either. When Leuthold visited with Vanguard he felt the response received was one that showed no care or concern for the welfare of the Lyon County community. Leuthold also asked if the levies will be held down in order to help offset the assessment values.

Eric Borman states he has been in the shoes of an elected official and thanks the Board and others for serving. Borman states that the board is still where the buck stops as the Board is the boss of the Assessor Office. Borman is planning to move into a commercial building in a month and half and is rethinking the opportunity due to the way the assessments are going. Borman points out if something isn't done soon, growth will be squashed in the county.

Chairman Feucht thanked those for speaking and noted that due to time constraints, the discussion would need to end. Feucht encouraged property owners to request an appointment with the Board of Review in the upcoming weeks and to reach out to the other respective members of the conference board with their concerns regarding Vanguard.

Chairman Feucht opened the public hearing scheduled for 8:45 a.m. at 9:18 a.m. to take comment on the budget amendment for FY21. Present were: Rob VerMeer, Chief Deputy and New Century Press. As there were no comments or questions the public hearing was closed at 9:20 a.m. Resolution 2021-07 was introduced approving the amendment with expenses being \$56,714 more than additional revenue received. Motion by Herman, second by Vanden Bosch to approve and chairman sign Resolution 2021-07. Motion carried. This is a summary of Resolution 2021-07. The full text can be obtained at the Auditor Office or online at www.lyoncounty.iowa.gov under Supervisors and Resolutions.

Chairman Feucht opened the public hearing for the county's FY2021-2022 budget approval scheduled for 9:00 a.m. at 9:22 a.m. Those present were: Rob VerMeer, Chief Deputy, Recorder Eldon Kruse, County Attorney Amy Oetken, New Century Press. As there were no questions or comments received, Feucht closed the hearing at 9:24 a.m. Resolution 2021-08 Approving the Elected Official Salaries for FY2021-2022 was introduced. This resolution sets the 7-1-2021 salaries at: \$65,595 for Recorder, Treasurer and Auditor, \$93,333 for Sheriff, \$105,751 for Attorney, and \$27,771 for Supervisors with a \$1,000 stipend for Chairman. Motion by Birkey second by Herman to approve and chairman sign Resolution 2021-08. Motion carried. This is a summary of Resolution 2021-08. The full text can be obtained at the Auditor Office or online at www.lyoncounty.iowa.gov under Supervisors and Resolutions.

Resolution 2021-09 was introduced approving the FY2021-2022 budget. The Resolution lists the levies for a total county levy of 7.54333, total property taxes levied at \$7,076,916, and assigned funds of \$500,000 from the general basic fund/general basic subfunds. Motion by Birkey, second by Altena to approve and Chairman sign Resolution 2021-09. Motion carried. This is a summary of Resolution 2021-09. The full text can be obtained at the Auditor Office or online at www.lyoncounty.iowa.gov under Supervisors and Resolutions.

The Board held the first reading of Ordinance 2021-03 County Allowance of UTV's on County Roadways. Attorney Oetken was also present and states the Ordinance has been updated with the information discussed at the last meeting. The Board will hold a second reading on April 13th. Motion by Herman, second by Altena to set a public hearing date for Ordinance 2021-03 for April 27th at 9:00 am. Motion carried. Ordinance 2021-03 can be obtained from the Auditor Office or online at www.lyoncounty.iowa.gov under Supervisors then Ordinances.

Ambulance Director Amy Borman joined the meeting to discuss the reimbursement of mileage in connection with Borman taking the EMT-A class in Sioux City. Borman assumed the Board approve mileage reimbursement when they approved paying for the class. The Board discussed reimbursing Borman and decided to pay the mileage.

Years of Service awards were presented to Marilee Schleusner and Jen Smit for 20 years of service and Jerry Birkey for 30 years of service.

As Lyon County Ambulance will be applying for the Lyon County Riverboat Foundation mini grant, the Board needs to have a resolution in support of the application. Resolution 2021-10 supports Lyon County Ambulance applying for EpiPens in the amount of \$2,000. Motion by Vanden Bosch, second by Altena to approve and Chairman sign Resolution 2021-10. Motion carried. This is a summary of Resolution 2021-10. The full text can be obtained at the Auditor Office or online at www.lyoncounty.iowa.gov under Supervisors and Resolutions.

The Board would like to move forward with filling the upcoming April 30th Treasurer Vacancy by appointment. The Board asked Auditor Smit to publish the notice of intent to appoint in the official county papers the week of April 12th. The notice will also include information for the public of the requirements to call for a special election to fill the vacancy. Motion by Herman, second by Altena to fill the vacancy by appointment and make the appointment on April 27 at 8:45 a.m. to be effective on May 1, 2021. Motion carried.

At 9:45 a.m. Attorney Doug Phillips joined the meeting to request the Board go into closed session under Iowa Code 21.5(1)(c) to discuss strategy with counsel in matters that are presently in litigation or where litigation is imminent where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in that litigation. Motion by Herman second by Vanden Bosch to enter closed session per IA Code 21.5(1)(c). Rollcall vote: District 1 Feucht Support, District 2 Vanden Bosch Support, District 3 Altena Support, District 4 Birkey Support, and District 5 Herman Support. Motion carried. The Board entered closed session at 9:49 am.

Motion by Birkey, second by Altena to end closed session. Rollcall vote: District 1 Feucht Support, District 2 Vanden Bosch, District 3 Altena, District 4 Birkey, and District 5 Herman. Motion carried. Closed session ended at 9:54 am.

The Board will not pay the claim submitted to the County in relation to the closed session.

Lyon County Economic Development Director Steve Simons updated the Board that Ag Secretary Mike Nag will be at Agile Manufacturing (Miller Loaders) in Granite at 2:30 p.m. on March 25th for a tour and Q&A session and Iowa Lt. Governor Adam Grigg will be at A&R Industries on Hwy 18 West of Inwood at

2:00 p.m. on March 30th with a tour and Q&A session. Simons also noted that the League of Cities meeting will be held April 22nd at 7:00 pm in Lester, and Eggs and Issues will be held at the RR Forster Building at 8:00 a.m. on Saturday, March 27th.

Howard Mogler joined the meeting with County Engineer Daryl Albertson to discuss the possible vacation of a portion of Eagle Avenue due to bridge 19W being closed. Mogler stated that the portion of Eagle Avenue has been closed for 4-5 years and Mogler is asking if the road can be vacated and moved back to farming. Albertson noted that it would be very difficult to put in a low water crossing in that area due to flooding. The road hasn't been maintained in the last 4 years by the County. It was noted that there is one piece of property that would be landlocked if the road was vacated from A26 North. If vacated, the county would need to remove the bridge. The Board and County Engineer will talk with the County Attorney to start the process of vacating the road.

County Engineer Daryl Albertson and Road Superintendent Dave Jackson met with the Board. Mike Brown with Ziegler/Cat was also present. Motor graders were discussed with the possibility of leasing. There were two machines discussed. The proposals would be for 10 machines. These would not decrease the fleet numbers and would be the ones on the road every day. Feucht asked if there were other counties in the area that Lyon County could visit with as to how they like leasing. Brown doesn't currently have anyone in his sales area that leases all of their fleet. Lease does have an option to buyback at the end with a balloon equal to the amount of buying out. It was noted that the cost of the lease would need to be within the equipment line budget. The Board thanked Brown for coming.

Albertson and Jackson talked with the Board regarding creating 3 excavator positions. Albertson is looking at paying these positions more as their skill sets would be different than the rest of the crew. The Board agreed to have Albertson move forward with the noticing of the positions. Albertson also noted that they have noticed up an engineer tech assistant position.

Chairman Feucht opened the public hearing for the rezone application from Cooperative Farmers Elevator at 11:09 a.m. Present were: Pam Tille Lyon County Zoning, Ron Jacobs Cooperative Farmers Elevator, and New Century Press. The application is requesting Parcel B in the SW1/4 of 12-98-44 to move from Ag 1 to Industrial 1. It was asked why it is moving to Industrial and not Commercial, Tille explained that due to possible future development at the site the Industrial classification was a better fit. As there were no other questions or comments, Feucht closed the public hearing at 11:11 a.m. Motion by Vanden Bosch, second by Altena to approve the rezone change for Parcel B in the SW1/4 of 12-98-44. Motion carried.

Chairman Feucht opened the public hearing for Ordinance 2021-02 amending the zoning map to reflect the changes of the approved rezone application for Parcel B in the SW1/4 of 12-98-44 at 11:12 a.m. Present were: Ron Jacobs Cooperative Farmers Elevator, Pam Tille Lyon County Zoning, and New Century Press. As there were no question or comments received, Feucht closed the hearing at 11:13 a.m. Motion by Altena, second by Vanden Bosch to waive the 3rd reading and approve Ordinance 2021-02 amending the zoning map to reflect the approved rezone request. Rollcall Vote: District 1 Feucht Support, District 2 Vanden Bosch Support, District 3 Altena Support, District 4 Birkey Support, and District 5 Herman Support. Motion carried. This is a summary of

Ordinance 2021-02. The full text can be obtained at the Auditor Office or online at www.lyoncounty.iowa.gov under Supervisors and Ordinances.

The Board needs to approve the Idlenot Farms expansion in Section 15 of Larchwood Township for the DNR. Motion by Birkey, second by Altena to approve and sign DNR approval letter. Motion carried.

The Board minutes from March 9 and 17, 2021 were reviewed. The minutes from 3-17-2021 should have project A18 from the SD State line to IA 9 coupled with K16 from IA 9 to the MN State line, not K12 from A26 to Inwood City Limits. Motion by Birkey, second by Altena to approve minutes with changes. Motion carried.

TriState Golf dba Meadow Acres have submitted a Class C liquor license application. Motion by Herman, second by Vanden Bosch to approve and Chairman sign license application. Motion carried.

Family Farm and Ag Land claims were reviewed and approved by the Board. Motion by Herman, second by Vanden Bosch to approve and Chairman sign. Motion carried.

Motion by Vanden Bosch, second by Birkey to approve claims. Motion carried.

Supervisor correspondence: Herman - YES Center Zoom; Vanden Bosch - RIDES, NW IA Planning and Development, Altena-Landfill; Feucht - Conservation.

The Board discussed the conversations from this morning. Assessor Marilee Schleusner joined the Board again as well. The Board discussed the possibility of writing a letter to Vanguard reflecting their disappointment in comments made during assessment reviews. The Board will talk to other members of the conference board to see if they wish to be included in a letter.

Employment changes: None received.

Conservation claims dated 3-11-2021 in the amount of \$13,133.06 were reviewed and approved. Check sequence #150993-151015.

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| Alliance Communications | LPRa Phone, LD, & Interne | 110.00 |
| Arctic Glacier Ice Payment Pro | Ice | 2657.80 |
| Art's Electric, Inc | Window add't, Switch, Car | 1317.09 |
| Central Iowa Distributing | Janitorial Supplies | 2396.00 |
| Cole Papers, Inc | Toilet Paper, Dispensers, | 1178.06 |
| Gary Dykstra | Shipping Bison | 150.00 |
| Foundation Building Materials | 2 Tectum Panels | 373.44 |
| Hiller Lumber | Lag Screws | 18.59 |
| Lyon & Sioux Rural Water | 45,0000 G H2O | 268.15 |
| Lyon Rural Electric Coop | LPRa Electric | 1640.93 |
| Menards - Sioux Falls East | Entry Mat | 380.26 |
| Premier Communications | Office Phone, LD, & Broad | 93.58 |
| Radio & TV Center | Wall Mounts | 350.00 |
| Rent-All Inc | Cargo Trailer Rental | 255.00 |
| Rock Rapids Ace Hardware | Grass Seed,moss,flagpole | 218.17 |
| Runnings Supply Inc. | Diesel Exhaust Fluid,sawblades | 85.96 |
| Sturdevant's Auto Parts | Oil Filters | 23.37 |
| Sunshine Foods | EE Supplies | 20.96 |
| Todd's True Value | Clear Epoxy | 5.49 |

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| US Bank - Purchase Card Purcha | Tire repair,Gasohol | 994.38 |
| Verizon | Monthly Cell Phone | 103.83 |
| Wapsi Woodworking, LLC Aaron B | Live Edge Oak Slabs | 100.00 |
| Zomer | Office Chairs | 392.00 |
| Grand Total | | 13133.06 |

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| General Basic Fund | 11,092.53 |
| Capital Project Fund | 2,040.53 |

Payroll dated 3-15-2021 was reviewed and approved.

Payroll Warrant Register in the amount of \$72,875.04. is listed by fund.

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| General Basic Fund | 10,155.08 |
| Rural Service Basic Fund | 18,379.31 |
| Secondary Road Fund | 44,340.65 |

Payroll Disbursement Register in the amount of \$28,421.77 is listed by Fund.

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| General Basic Fund | 3,340.96 |
| Rural Services Basic Fund | 7,620.62 |
| Secondary Road Fund | 17,460.19 |

Handwritten claim dated 3-17-2021 in the amount of \$337.76 was reviewed and approved. Check sequence #151016

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| IBC Innovative Business Consul | 3/9-3/14/2021 Flex Plan | 337.76 |
| Grand Total | | 337.76 |

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| Flex Benefits Account | 337.76 |
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Veteran Affairs claims dated 3-19-2021 in the amount of \$564.43 were reviewed and approved. Check sequence #151017-151025.

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| Jerry M. Baatz | Mileage (30) - March Meet | 15.00 |
| Doon Press | Advertising - VA | 32.00 |
| Gordon Flesch Company, Inc. | Copier Contract | 292.11 |
| Douglas W. Hilbrands | Mileage (3) - March Meeti | 15.00 |
| Lewis Family Drug, LLC | VA Case #12 | 24.22 |
| Little Rock Free Lance | Advertising - VA | 20.00 |
| Lyon County News | Advertising - VA | 30.00 |
| New Century Press | Advertising - VA | 54.00 |
| Premier Communications | Office Phone - VA | 82.10 |
| Grand Total | | 564.43 |

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| General Basic Fund | 564.43 |
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Claims dated 3-23-2021 in the amount of \$254,722.93 were reviewed and approved. Check sequence #151026-151108.

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| Access Systems Leasing | Printer/Copier Contract | 172.25 |
| Steven Ageson | safety gloves/shirts | 104.48 |
| Ahlers & Cooney, P.C. Attn: Ac | HR Services thru 2/19/202 | 1554.00 |
| Alliant Energy | acct 6097001000 | 284.52 |
| AT & T | 911 Recurring 712-233-001 | 47.83 |
| Avera McKennan Hospital | Jan/Feb 2021 RN Ride Alongs | 475.68 |
| Beyenhof's Mobile Home Estates | Rental Assistance-#25-781 | 200.00 |
| Bound Tree Medical, LLC | Headblocks, medical supplies | 265.41 |
| C&B Operations, LLC | oil filter, oil | 250.89 |

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| Canon Financial Services Inc. | Canon Contract | 294.80 |
| Dakota Riggers & Tool | slings #122 | 31.48 |
| Denekas Electric Inc. | Air Handler Service-Annex | 174.13 |
| Doon Press | 2/11/21 PublicNotice-VanM | 64.93 |
| DRG Mechanical, Inc | wiring/circuit brd Old RR | 836.00 |
| Electronic Engineering | Replace 911 Radio Equip. | 37457.65 |
| Frontier | March 911 Recurring Phone | 197.64 |
| George Office Products | Office Supplies-Tape | 52.01 |
| Gordon Flesch Company, Inc. | copier contract | 192.94 |
| Gordon Flesch Company, Inc. | Monthly Xerox Copier Cont | 158.23 |
| Hills Stainless Steel & Equip | hinge assembly #122 | 812.38 |
| Hillyard / Sioux Falls | Vacuum Parts | 53.08 |
| Hydraulic World Inc. | rebuilt cyl #14, labor | 817.79 |
| I-State Truck Center | rear window #12 | 115.06 |
| IBC Innovative Business Consul | 3/17-3/21/21 Flex Plan | 387.52 |
| IOVA - CP | IOVA-2 year Membership | 20.00 |
| Iowa County Attorney Ass'n. | Spring Conference Registr | 350.00 |
| Jack's Uniforms & Equipment | New Badge-60-5 Lems | 97.00 |
| JCL Solutions-Janitors Closet | Detergent-Jail,supplies | 256.56 |
| John Deere Financial | filters | 84.80 |
| Jeffrey S Kruse | safety boots | 189.99 |
| Lewis Family Drug, LLC | Medication assist,Meds for Inmate | 24.60 |
| Lyon & Sioux Rural Water | water - Lester/Lwood shops | 68.50 |
| Lyon County News | Ads for Jailer Position | 122.54 |
| Lyon County Sheriff Dept. | Sheriff Fees | 214.64 |
| Lyon Rural Electric Coop | electric - Lester/LRock Shop | 818.93 |
| Mac's Hardware Capital One Tra | bolts/nuts/flange | 66.19 |
| Matheson Tri-Gas Inc | Oxygen Cylinders-Acct #87 | 18.65 |
| MidAmerican Energy | acct 96210-23018 ALVD | 607.80 |
| Dave and Joni Midden | Rental Assistance-#51-879 | 200.00 |
| New Century Press | 3/10/21-Pub.Hrg-Idvantage | 27.88 |
| Northwest Iowa Comm. College N | Jan CEU Certificates | 45.00 |
| Northwest Iowa Development | 2021 NWID Dues | 11440.00 |
| P & K Pest Control Inc | BiMonthly serv,2021 Yrly Serv | 535.00 |
| Page county Sheriff's Office | Return of Service | 40.00 |
| Popkes Car Care, Inc. | 175 gal propane- Larchwoo | 297.66 |
| Premier Bank | 3/8/2021 Deposit Slips | 135.00 |
| Premier Network Solutions d/b/ | Dell Laptop,server upgrade | 2175.00 |
| Rapid Auto Repair Michael D. K | Repair Power Steering Pum | 361.28 |
| Rock Rapids Ace Hardware | Supplies,Batteries | 29.55 |
| Rock Rapids Cashway Lumber | soil testing lab material | 168.90 |
| Runnings Supply Inc. | Supplies,concrete 911 Signs | 774.34 |
| Sanford Health | Autopsy DOD 2/5/2021-DF | 2100.00 |
| Sanford Health Plan | April Insurance Premiums | 108096.66 |
| Sanford Laboratories | Inmate Labs-ML | 337.00 |
| Sanford USD Medical Center | Inmate Dr. Visits | 98.00 |
| Storey Kenworthy / Matt Parrot | Office Supplies | 227.46 |
| Sturdevant's Auto Parts | Filters,shop supplies,DEF | 1292.59 |
| Sunshine Foods | Bleach,soap,coffee | 164.37 |
| Thomson Reuters - West Payment | Feb Clear Proflex-Collect | 183.82 |
| Town & Country Disposal | garbage service-Little Ro | 87.06 |
| Trane | March-May HVAC Maint-Crth | 1223.50 |
| US Bank - Purchase Card Purcha | Verilock,Fuel,sneeze guards,VA | |
| | Tshirts,office supplies | 10506.98 |
| US Foods, Inc Division #2355 | Food for Inmates | 954.92 |
| Vander Haag's Inc. | mudflap hanger #26 | 84.27 |
| VanderPol Excavating, LLC | LFM-K30-7x-60 - pmt #5 | 49843.97 |

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| Vanguard Appraisals Inc. | Special Appraisal Service | 325.00 |
| Verizon | 2/7-3/6/21 Cell Phone service | 2223.56 |
| Wall Street Printers | COVID banners,Business Cards | 615.00 |
| Warntjes Paint & Body Inc. | Install Stripe-New 60-4 | 300.00 |
| Western Iowa Tourism Region | 2021 LCED Dues | 150.00 |
| Ziegler Inc. | skid steer mulcher,filter,labor | 11738.26 |
| Grand Total | | 254722.93 |

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| General Basic Fund | 23,102.68 |
| General Basic SubFund | 150.00 |
| County MHD Services Fund | 259.89 |
| Rural Services Basic Fund | 102.88 |
| Economic Development Fund | 11,599.50 |
| Secondary Road Fund | 72,223.10 |
| Surcharge on E911 | 38,040.97 |
| Emergency Management Services | 250.58 |
| Co. Assessor Agency Fund | 509.15 |
| Health Insurance Fund | 108,096.66 |
| Flex Benefits Account | 387.52 |

There being no further business there was a motion by Vanden Bosch, seconded by Birkey to adjourn. Motion carried.

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| ATTEST | APPROVED |
| _____ | _____ |
| County Auditor | Chairman |

NOTE: These minutes are as recorded by the Clerk to the Board of Supervisors and are subject to Board approval at the next regular meeting.