

MINUTES OF SIOUX COUNTY BOARD OF SUPERVISORS

MEETING HELD ON FEBRUARY 20, 2001

The Board of Supervisors of Sioux County, Iowa, met pursuant to adjournment at 9:30 o'clock a.m. with Chairman Loren Bouma presiding. Members present were Mark Sybesma, Vernon Beernink, Loren Bouma, Bernard L. Smith and Stanley L. De Haan.

Minutes of February 13, 2001 were read and on motion and vote stand approved as read.

Committee reports were given this date.

Dave Van Engelenhoven, representative for Van Engelenhoven Agency, met with the Board this date to review county insurance coverages and rates for calendar year 2001. He stated that Northwestern Mutual (Highlands Insurance Company) has replaced Continental Western as the county's insurance carrier starting January 1, 2001. The county insurance premium for calendar year 2001 decreased a total amount of \$35,160.00 compared to calendar year 2000. Most of the savings came because of the employment practices liability coverage being included with the regular umbrella coverage for a better insurance premium rate.

The consensus of the Board was to instruct Dave Van Engelenhoven, representative for Van Engelenhoven Agency, to prepare quotes for additional increments of liability insurance coverage for board consideration.

Loren Bouma, Chairman of Board, reported that a check in a total amount of \$22,500.00 has been issued to Melissa O'Rourke, former Assistant County Attorney, as a proposed settlement agreement between the County Board of Supervisors and Melissa

O'Rourke, former Assistant County Attorney. It was not known whether the check has been cashed.

Lois Huitink, Data Processing/Real Estate Clerk, introduced Micah Van Maanen to the Board as the new County Information Technology Director.

Motion by Sybesma and supported by Beernink to approve the hiring of Micah Van Maanen as the new County Technology Director effective March 5, 2001 at an annual salary rate of \$35,000.00 with an additional \$1,000.00 raise on July 1, 2001 after completing a satisfactory probationary period. Carried, unanimous in favor.

Mark Bohner, regional Farm Bureau representative, met with the Board this date to ask several county budget related questions.

Mark Dunlop, County Emergency Management Director and Zoning Administrator; and Shane Walter, County Mental Health Services Administrator, were present for the aforementioned county budget discussion.

Motion by Sybesma and supported by Smith to approve the following resolution approving location of Siouxland Energy and Livestock Cooperative for the purpose of receiving new jobs and income program benefits and approving value-added property tax exemption:

RESOLUTION NO. 2001-03

RESOLUTION APPROVING LOCATION OF
SIOUXLAND ENERGY AND LIVESTOCK
COOPERATIVE FOR THE PURPOSE OF RECEIVING
NEW JOBS AND INCOME PROGRAM BENEFITS
AND APPROVING A VALUE-ADDED PROPERTY
TAX EXEMPTION

WHEREAS, Sioux County, Iowa (the "City") has received a request from Siouxland Energy and Livestock Cooperative ("Siouxland") to expand its operations in the City; and

WHEREAS, Iowa Code Chapter 15, Part 13, and 261 Iowa Administrative Code Chapter 58 were established to promote economic development in the State of Iowa; and

WHEREAS, Siouxland has requested that the County approve said location by resolution so Siouxland may receive New Jobs and Income Program Benefits; and

WHEREAS, Siouxland has requested that the County grant an exemption for a portion of the actual value added by the improvements to real property which are directly related to new jobs created by the location of the Siouxland facilities; and

WHEREAS, the Iowa Code and Administrative Rules do not set out any procedure for approval of an location for the purpose of receiving program benefits or the exemption allowed under Section 15.332; and

WHEREAS, Iowa Code Section 331.301(5) provides that a county may determine its own procedure for exercising a county power if no procedure is established by State law; and

WHEREAS, the Board has determined that it should approve the location and tax exemption by resolution; and

WHEREAS, the County desires the Iowa Department of Economic Development to declare the site described in Attachment A as an "Economic Development Area"; and

WHEREAS, the value-added property tax exemption would exempt from taxation a portion of the actual value added by improvements to real property which are directly related to new jobs created by the location of the Siouxland Energy and Livestock Cooperative business under the "New Jobs and Income Act" pursuant to Iowa Code Section 15.332. The exemption will be allowed for a period of 10 years beginning with the year the improvements are first assessed for taxation. The exemption would apply to all taxing districts in which the real property is located.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SIOUX COUNTY, IOWA:

Section 1. The County declares the following described real estate to be an Economic Development Area, and desires that the Iowa Department of Economic Development designate this Area as an "Economic Development Area" as provided by Iowa Code Section 15.327(5):

A portion of the Southwest Quarter (SW1/4) of Section Thirty-six (Sec. 36), Township 96 North (T96N), Range 46 West (R46W) of the 5th P.M., Sioux County, Iowa, described as follows:

Commencing at the Southwest corner of said Sec. 36, thence North 00°00'00" East along the West line of SW1/4 of said Sec. 36 for a distance of 1128.87 feet to the Point of Beginning; thence continuing North 00°00'00" East, along said west line, for a distance of 454.11 feet; thence South 88°42'49" East for a distance of 363.09 feet; thence South 00°00'00" West for a distance of 264.07 feet to a point on the North line of the S1/2 of said SW1/4; thence South 88°42'49" East, along said north line, for a distance of 2285.59 feet to a point on the East line of said SW1/4; thence South 00°04'28" East, along said East line, for a distance of 378.39 feet; thence North 88°42'49" West for a distance of 1481.04 feet; thence South 00°00'00" West for a distance of 40.47 feet; thence South 85°32'05" West for a distance of 133.92 feet; thence South 00°00'00" West for a distance of 91.20 feet; thence North 88°42'49" West for a distance of 294.39 feet; thence North 00°00'00" East for a distance of 257.62 feet; thence North 60°00'00" West for a distance of 157.72 feet; thence North 88°42'49" West for a distance of 603.57 feet, to the Point of Beginning, containing 23.25 acres, including 0.68 acres of public highway easements.

Section 2. Contingent upon approval by the Iowa Department of Economic Development of Siouxland as an eligible business, and entry into an agreement with the Iowa Department of Economic Development pursuant to Iowa Code Section 15.330, the County will pursuant to Iowa Code Section 15.332, exempt from taxation the following percentages of the actual value added by improvements to real property directly related to new job creation under the New Jobs and Income Program by the location of the Siouxland Energy and Livestock Cooperative businesses within the area described in Attachment A for a period of 10 years:

| | |
|------------------------|--------------------|
| First exemption year | 75% of added value |
| Second exemption year | 65% of added value |
| Third exemption year | 50% of added value |
| Fourth exemption year | 50% of added value |
| Fifth exemption year | 50% of added value |
| Sixth exemption year | 35% of added value |
| Seventh exemption year | 30% of added value |
| Eighth exemption year | 30% of added value |
| Ninth exemption year | 20% of added value |
| Tenth exemption year | 10% of added value |

Section 3. That the New Jobs and Income application of Siouxland be approved.

Section 4. The County Auditor shall provide a copy of this resolution to the Iowa Department of Economic Development and shall file a copy of this resolution with the Sioux County Assessor.

Section 5. Officers of the County are hereby authorized to take such further actions as are deemed necessary in order to carry into effect the provisions of this resolution.

Section 6. This resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED this 20th day of February, 2001.

/s/ Loren Bouma, Chairman
Sioux County Board of Supervisors

ATTEST: /s/ Dennis Lange
Sioux County Auditor

Roll Call on Vote: Sybesma, Yes; Beernink, Abstained; Bouma, Yes; Smith, Yes; and De Haan, Yes. Carried, unanimous in favor with one abstention.

Jan Vander Zwaag, Deputy Auditor, met with the Board this date to review proposed county departmental budget requests, organizational budget requests, property tax levies and tax rates for fiscal year 2002.

Motion by Beernink and supported by De Haan to approve budget amounts for agencies in fiscal year 2002 as follows:

| | |
|------------------------------------------|-----------------------------|
| Family Crisis Center | 3,500.00 |
| Foster Grandparent Program | 3,500.00 |
| Hope Haven | 249,657.00 |
| Mid-Sioux Opportunity, Inc. | 5,000.00 |
| Northwest Aging Association | 5,000.00 |
| NW Iowa Alcoholism & Drug Treatment Ctr. | 27,116.00 |
| NW Iowa Planning and Development Com. | 3,798.00 |
| Plains Area Mental Health Center | 108,150.00 |
| Sioux County Library Association | 169,352.00 |
| Sioux County Youth Fair | 5,000.00 – operating budget |
| Sioux County Youth Fair | 10,000.00 – improvements |
| Western Iowa Tourism | 500.00 |

Carried, unanimous in favor.

Motion by Smith and supported by Sybesma to approve the following proposed property tax levies and tax rates for fiscal year 2002, and to instruct the County Auditor

to proceed with publication of the county budget estimate for a budget hearing to be held at 10:00 o'clock a.m. on March 13, 2001:

| <u>Funds</u> | <u>Tax Levies</u> | <u>Tax Rates</u> |
|----------------|-------------------|------------------|
| General Basic | \$2,104,393 | \$2.05481 |
| MH-DD Services | 1,027,388 | 1.00318 |
| Rural Basic | <u>1,141,949</u> | <u>1.84057</u> |
| Totals | \$4,273,730 | \$4.89856 |

The property tax rates were calculated using the following 2000 taxable valuations:

| | |
|-------|--------------------|
| Rural | \$ 620,432,248 |
| Urban | <u>403,697,906</u> |
| Total | \$1,024,130,154 |

Roll Call on Vote: Sybesma, Yes; Beernink, Yes; Bouma, Yes; Smith, Yes; and De Haan, Yes. Carried, unanimous in favor.

The Chairman adjourned the meeting until Tuesday, February 27, 2001.

Loren Bouma, Chairman
Sioux County Board of Supervisors

ATTEST: Dennis Lange
Sioux County Auditor