

MINUTES OF SIOUX COUNTY BOARD OF SUPERVISORS
MEETING HELD ON OCTOBER 3, 2017

- 1) The Board of Supervisors of Sioux County, Iowa, met pursuant to adjournment at 9:00 a.m. with Chairman Sybesma presiding. Members present were John Degen, Mark Sybesma, Dennis Wright, Arlyn Kleinwolterink, and Al Bloemendaal.
- 2) Minutes of the meeting held on September 25, 2017, were submitted, and the Chairman declared them approved.
- 3) As this was the date and 9:00 a.m. the time set for a Public Hearing to hear the second reading of the proposed Sioux County Ordinance No. 26. Sioux County Auditor, Ryan Dokter shared the following:

SIOUX COUNTY ORDINANCE No. 26
ASSESSMENT OF WIND ENERGY CONVERSION PROPERTY

BE IT ENACTED by the Board of Supervisors of Sioux County, Iowa:

- Section 1. PURPOSE. The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to Iowa Code Chapter 427B.26.
- Section 2. DEFINITIONS. For use in this ordinance, certain terms and words used herein shall be interpreted or defined as follows:
(a) "NET ACQUISITION COST" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.
(b) "WIND ENERGY CONVERSION PROPERTY" means the entire windplant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.
- Section 3. AUTHORITY TO ESTABLISH. The Board of Supervisors is authorized, pursuant to Iowa Code Chapter 427B.26 to provide by ordinance for special valuation of wind energy conversion property as provided in Section 4.
- Section 4. ESTABLISHMENT. Pursuant to Iowa Code Chapter 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provisions in Iowa Code Chapter 442.21(8)(b), (c) and (d), and Iowa Code Chapters 428.24 to 428.29. The special valuation shall only apply to wind energy conversion property first assessed on or after January 1, 1994, and on or after the effective date of this ordinance.
- Section 5. AMOUNT OF VALUATION. Wind energy conversion property first assessed on or after the effective date of the ordinance shall be valued by the county assessor for property tax purposes as follows:
(a) For the first assessment year, at zero percent (0%) of the net acquisition cost.
(b) For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.
(c) For the seventh and succeeding assessment years, at thirty percent (30%) of the net acquisition cost.
- Section 6. DECLARATION OF SPECIAL VALUATION. The taxpayer shall file with the county assessor by February 1 of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have the property assessed at the value determined under Section 5 in lieu of the valuation assessment provisions in Iowa Code Chapter 441.21(8)(b) and (d), and Iowa Code Chapters 428.24 to 428.29.

- Section 7. REPORTING REQUIREMENTS. The following reports shall be filed annually with the County Assessor by the taxpayer; in the first year, with the declaration of intent as prescribed in Section 6; and by Feb. 1 of each year thereafter:
- (a) Copy of Asset ledger sheet to IRS;
 - (b) Engineering breakdown of component parts;
 - (c) Tower numbering system;
 - (d) Name of contact person, phone number, email address, and mailing address;
 - (e) Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lessor and lessee regarding who is responsible for the property tax on the leased equipment.
- Section 8. REPEAL OF SPECIAL VALUATION. If in the opinion of the Board of Supervisors continuation of the special valuation provided under Section 4 ceases to be of benefit to the county, the Board of Supervisors may repeal the ordinance. Property specially valued under Section 4 prior to repeal of the ordinance shall continue to be valued under Section 4 until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.
- Section 9. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.
- Section 10. SEVERABILITY CLAUSE. If any section, provision, or other part of this ordinance shall be adjudged invalid or unconstitutional, said adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or other part thereof not adjudged invalid or unconstitutional.
- Section 11. EFFECTIVE CLAUSE. This ordinance shall be in effect after its final passage, approval and publication as required by law.

No public comment written or oral was received and the Chairman closed the public hearing. Motion by Bloemendaal and supported by Wright to waive the third reading of the ordinance and to approve the ordinance. Roll call on vote: Degen, Yes; Bloemendaal, Yes; Wright, Yes, Kleinwolterink, Yes; Sybesma, Yes. Motion carried, unanimously. The County Auditor will submit the ordinance for publication to the official county newspapers to be published the week of October 30, 2017.

- 4) Tom Kunstle, Sioux County Attorney, reported that he was contacted by Attorney John De Koster in regards to a title transfer issue. De Koster is seeking to modify the County road right-of-way easement with that property located between section 27 and 24 of Rock Township. The Board advised Sioux County Engineer, Doug Julius, to work with De Koster on the easement issue.
- 5) Randy Jacobsma, Sioux County Treasurer, requested that the Board approve the 28E agreement with the Iowa DOT, which authorizes Sioux County to issue driver's licenses. Motion by Degen and supported by Kleinwolterink to approve the 28E agreement. Motion carried unanimously.
- 6) Ryan Dokter, Sioux County Auditor, submitted the FY17 Annual Urban Renewal Report for Board approval and signatures. Motion by Wright and supported by Bloemendaal to approve the FY17 Annual Urban Renewal Report. Motion carried unanimously.
- 7) Doug Julius, Sioux County Engineer,

- Submitted a permit agreement for Board consideration for Meadowvale Dairy to place a water manure line from section 30 of Sioux Township crossing Cherry Avenue, then south through a private easement in section 25 of Settlers Township, then crossing 320th Street ending in section 26 of Settlers Township. Motion by Wright and supported by Bloemendaal to approve the permit. Motion carried unanimously.
- Submitted the following permit agreements for Board consideration: 1) Northwest REC to place a buried cable in sections 11, 12, and 14 of Plato Township, 2) Southern Sioux Rural Water to run a water line in section 5 of Eagle Township to service a hog building, 3) Southern Sioux Rural Water to run a water line in section 35 of Logan Township crossing into Plymouth County to service a hog building, 4) Frontier Communications to place a communications cable in section 7 of Nassau Township, 5) US Geological Survey to place a stream gauge monitor in section 16 of Rock Township. Motion by Kleinwolverink and supported by Degen to approve the aforementioned permit agreements. Motion carried unanimously.
- Discussed a request for a no parking sign from the City of Hospers at the intersection of B40 Birch Ave and Cedar Street.
- Requested approval of the Certificate of Completion for the grading and paving project RC-C084(156)—9A-84, which is 460th Street for the Sioux County Regional Airport. Motion by Degen and supported by Kleinwolverink to approve the certificate of completion. Motion carried unanimously.
- Requested approval of the Certificate of Completion for the L2-99—73-84 project, which is the Trans Ova road and for the grading and paving project RC-C084(156)—9A-84, which is 460th Street for the Sioux County Regional Airport. Motion by Wright and supported by Bloemendaal to approve the certificate of completion. Motion carried unanimously.
- Updated the Board on secondary road activities as well as the status of the projects on the construction map.

8) Committee Reports,

- **Wright & Sybesma** – Attended the Sioux Rivers Mental Health meeting on September 26. Woodbury County is preparing a resolution to leave the Sioux Rivers Mental Health Region.
- **Kleinwolverink** – Attended the Workforce Development meeting in Spencer.
- **Sybesma** – Attended the ISAC Board meeting in Humboldt.

9) The Chairman adjourned the meeting at 10:30 a.m. until 9:00 a.m. Tuesday, October 17, 2017.

 Mark Sybesma, Chairman
 Sioux County Board of Supervisors

ATTEST: _____
 Ryan Dokter
 Sioux County Auditor