

**November 4, 2019**

The Mahaska County Board of Supervisors met in regular session on the above date at 6:30 p.m. in the third floor conference room of the Mahaska County courthouse. Present were the following board members: Chairman – Mark Groenendyk; Vice chairman – Steve Wanders and Member – Steve Parker. Also present were Joe Lancello, KBOE; Ken Allsup, Osky News; Russ VanRenterghem, Sheriff; Tom Flaherty, Economic Development; Jeff Heil, Northland Securities; Angela Livezey, Superintendent, North Mahaska Schools; Marv Wehrle; Lawrence Rouw; Donna Rouw; Jeff Long; Margaret Ratcliff; Marshall Fynaardt; Earl Ratcliff; Russ Fynaardt; Spencer Fynaardt; Bret Fynaardt; Bernie Veenstra; Nella Veenstra; Bryon Bellinger; Ron Terpstra; George Toubekis; Marcia Van Gorp; Earl Van Gorp; S.D. Brinkmeyer; Margaret Brinkmeyer; Paul Renaud; Linda Renaud; Frank Reitsma and Susan Brown, Mahaska County Auditor. This meeting was live streamed by Communications Research Institute of William Penn University.

Chairman Groenendyk opened the meeting at 6:30 p.m. with a moment of silence.

It was moved by Wanders seconded by Parker to approve the agenda for today's meeting. All present voted aye. Motion carried.

Public Comments: None

It was moved by Parker seconded by Wanders to open public hearing on proposal to incur noncurrent debt in a principal amount not to exceed \$500,000 for the purpose of paying the costs of certain urban renewal projects in the Prairie Wind Urban Renewal Area, consisting of using incremental property tax revenues to finance construction of improvements to roads, bridges and culverts. All present voted aye. Motion carried.

The following Mahaska County residents spoke to the board: Angela Livezey; Russ Fynaardt; Byron Bellinger; Marshall Fynaardt; Leslie Van Wyk; Marvin Wehrle; Ron Terpstra; Margaret Ratcliff; Lawrence Rouw. Voiced concerns included the North Mahaska School District wants a win/win for the county; questioned why TIF now; tax rate changes; economic development and its relation to road improvements and education; pointed out that board had discussed a TIF on wind turbine for road improvements up to three years ago why would that change; bond issue in North Mahaska School District and how TIF would affect; roads and bridges need attention now. Jeff Heil, Northland Securities provided his experience in tax increment financing explaining that TIF of Prairie Wind will not have effect on debt service levy. Nothing by TIF or action by board will raise taxes in other entities.

It was moved by Wanders seconded by Parker to close public hearing. All present voted aye. Motion carried.

It was moved by Groenendyk seconded by Parker to approve the following resolution. All present voted aye. Motion carried.

RESOLUTION NO. 2019-36

Authorizing Loan to Tax Increment Revenue Fund

WHEREAS, the Board of Supervisors of Mahaska County, Iowa (the "County"), has established the Prairie Wind Urban Renewal Area (the "Urban Renewal Area") and has established the Prairie Wind Urban Renewal Area Tax Increment Revenue Fund (the "Tax Increment Fund") in connection therewith; and

WHEREAS, the County proposes to undertake certain urban renewal projects (the "Projects") in the Urban Renewal Area, consisting of using incremental property tax revenues to pay the costs, to that extent, of the construction of improvements to roads, bridges and culverts; and

WHEREAS, it has been proposed that the County approve an internal advance of funds in the amount of \$300,000 (the "Advance") for the purpose of paying the costs of the Projects, including legal and administrative fees, and in order to make the Advance eligible to be repaid from future incremental property tax revenues to be derived from the Urban Renewal Area; and

WHEREAS, pursuant to Section 331.479 of the Code of Iowa, notice of the date of meeting of the Board of Supervisors at which it is proposed to take action to approve the Advance has been published, and a hearing has been held;

NOW, THEREFORE, It Is Resolved by the Board of Supervisors of Mahaska County, Iowa, as follows:

Section 1. It is hereby directed that \$300,000 be advanced to the Tax Increment Revenue Fund from the Rural Services Fund or the General Fund, in order to pay certain costs incurred by the County related to the Projects. This advance shall be treated as a loan (the "Loan") to the Tax Increment Revenue Fund and shall be repaid to the Rural Services Fund or the General Fund out of incremental tax revenues received with respect to the Urban Renewal Area.

Payments on the Loan are subject to the Board's determination that there are incremental tax revenues available for such purpose which have been allocated to or accrued in the Tax Increment Revenue Fund.

Once appropriated, payments may be made on the Loan on June 1 of each year to the extent there are incremental tax revenues available for such purpose which have been allocated to or accrued in the Tax Increment Revenue Fund. The right is hereby reserved to issue additional obligations, or to enter into additional loans, payable from the Tax Increment Revenue Fund, which may either rank on a parity with the Loan or may have a priority over the Loan with respect to the revenues in the Tax Increment Revenue Fund.

Section 2. The Tax Increment Revenue Fund is hereby pledged to the repayment of the Loan, and a copy of this Resolution shall be filed in the office of the

County Auditor to evidence this pledge. Pursuant to Section 403.19 of the Code of Iowa, the original amount of the Loan shall be certified to the County Auditor as an obligation that is eligible to be repaid from future incremental property tax revenues by December 1, 2019, and, no later than December 1 of each succeeding year, any remaining outstanding balance of the Loan, shall be certified to the County Auditor in the same manner.

Section 3. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Passed and approved November 4, 2019.

It was moved by Parker seconded by Wanders to approve the minutes of October 21 and 23 meetings. All present voted aye. Motion carried.

It was moved by Wanders seconded by Parker to approve the bills as presented for the month of October in total \$528,837.12. All present voted aye. Motion carried.

It as moved by Parker seconded by Wanders to approve the following payroll changes as presented in Sheriff's dept: Add Austin Glandon as full time jailer effective November 8, 2019. Starting wage \$30,000/yr. Add Kyle Heninger as part time jailer effective November 12, 2019. Starting wage \$13.00/hr. All present voted aye. Motion carried.

It was moved by Groenendyk seconded by Wanders to approve the following payroll change in Secondary Road Dept: Move Scott VanGilst to job classification V (Sign man) effective November 4, 2019 at an hourly rate of \$23.15. All present voted aye. Motion carried.

It was moved by Parker seconded by Wanders to disallow business property tax credit application for assessment year 2019 at 211 N C St, Oskaloosa. All present voted aye. Motion carried.

Board discussed with Sheriff and University Park Mayor George Toubekis as to whether a meeting with all cities was needed to plan for their police protection needs in the FY21 budget. It was moved by Wanders seconded by Parker to offer police protection to Mahaska County incorporated cities, in cooperation with sheriff, at a rate of \$42.00/hour for the coming fiscal year. All present voted aye. Motion carried.

Public comments: None

It was moved by Wanders seconded by Parker to adjourn. All present voted aye. Motion carried.

Attest: \_\_\_\_\_  
Susan L. Brown  
Mahaska County Auditor

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Mark Groenendyk – Chairman  
Mahaska County Board of Supervisors