

November 21, 2022

Board met in regular session at 8:30 a.m. Members present Diana Dawley and Jason Roudabush. Also present: Jeff Tindle.

Chairman Dawley led the pledge of allegiance.

Moved by Roudabush, 2<sup>nd</sup> by Dawley to approve agenda. 2 ayes. Motion carried.

Moved by Roudabush, 2<sup>nd</sup> by Dawley to approve November 17, 2022, board minutes. 2 ayes. Motion carried.

8:30 a.m. Mark Vavroch, Conservation Director met with board for monthly meeting.

8:49 a.m. Merle Doty joined the meeting via phone.

9:00 a.m. Gabbi Gable, General Assistance Director met with board to obtain board input on an indigent burial question. Gable inquired if the board would approve burial assistance to an out-of-county funeral home for a decedent who was a resident of Poweshiek County. Supervisors stated that Poweshiek County does not fund to out-of-county funeral homes and that residents must utilize Poweshiek County funeral homes to receive indigent burial assistance.

Moved by Roudabush, 2<sup>nd</sup> by Doty to approve Resolution #2023-17 authorizing internal advance to fund urban renewal project costs for \$196,380. 3 ayes. Motion carried.

#### **RESOLUTION #2023-17**

#### **AUTHORIZING INTERNAL ADVANCE TO FUND URBAN RENEWAL PROJECT COSTS**

WHEREAS, the Board of Supervisors (the "Board") of Poweshiek County, Iowa (the "County"), has established the Poweshiek County Urban Renewal Area No. 4 - Road Improvement (the "Urban Renewal Area"); and

WHEREAS, the Board has identified the need to establish the Poweshiek County Urban Renewal Area No. 4 Tax Increment Revenue Fund, into which all incremental property tax revenues received from the Urban Renewal Area should be deposited; and

WHEREAS, the Board has also identified certain county road improvements (the "Project") that should be constructed in the Urban Renewal Area; and

WHEREAS, it has been proposed that the County approve an internal advance of funds in the amount of \$196,380 (the "Advance") to pay the costs of the Project, and the County desires to make the Advance eligible to be repaid from future incremental property tax revenues to be derived from the Urban Renewal Area; and

NOW, THEREFORE, IT IS RESOLVED by the Board of Supervisors of Poweshiek County, Iowa as follows:

Section 1. There is hereby created the Poweshiek County Urban Renewal Area No. 4 Tax Increment Revenue Fund (the "Tax Increment Fund").

It is hereby directed that One Hundred Ninety-six Thousand Three Hundred Eighty Dollars (\$196,380), be advanced to the Tax Increment Fund from the County Secondary Road Fund for the funding of the Project. The Advance shall be treated as a loan (the "Loan") to the Tax Increment Fund and shall be repaid to the Secondary Road Fund without interest, out of future incremental property tax revenues received into the Tax Increment Fund.

Payments on the Loan are subject to annual appropriation by the Board and to the determination of the Board that there are incremental property tax revenues available for such purpose, which have been allocated to or accrued in the Tax Increment Fund.

Section 2. The Tax Increment 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 County Auditor is hereby directed to certify, no later than December 1, the original amount

of the Loan as an obligation that is eligible to be repaid from future incremental property tax revenues, and to certify no later than December 1 of each succeeding year any remaining outstanding balance of the Loan.

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

PASSED AND APPROVED this 21<sup>st</sup> day of November 2022.

Diana Dawley, Chairman

Attest: Melissa Eilander, Poweshiek County Auditor

Moved by Doty, 2<sup>nd</sup> by Roudabush to approve Resolution #2023-18 establishing public hearing to consider paving one mile of 350<sup>th</sup> Avenue from 140<sup>th</sup> Street to Hwy V16, Madison Township, Poweshiek County, Iowa. 3 ayes. Motion carried.

**RESOLUTION #2023-18**  
Establish Hearing to Consider Paving 350<sup>th</sup> Avenue

WHEREAS, interest has been expressed to provide some type of paved surface on 350<sup>th</sup> Avenue from 140<sup>th</sup> Street to Highway V16, and

WHEREAS, the Iowa DOT has established a process to consider paving a road that involves the evaluation of Paving Points, and

WHEREAS, the evaluation of the Paving Points indicates a public hearing is required prior to commencing the project,

THEREFORE, BE IT RESOLVED by the Poweshiek County Board of Supervisors that a public hearing will be held in the Supervisor's room in the Poweshiek County Courthouse on December 8<sup>th</sup>, 2022, to allow public input for a proposed project.

Passed and approved on this 21 day of November 2022.

**POWESHIEK COUNTY BOARD OF SUPERVISORS**

Diana Dawley, Chairman

Jason Roudabush, Vice-Chairman

Merle Doty, Member

Attest: Melissa Eilander, Poweshiek County Auditor

Moved by Roudabush, 2<sup>nd</sup> by Doty to approve Resolution #2023-19 FY'23 fund transfer from Local Option Sales Tax Revenue. 3 ayes. Motion carried.

**RESOLUTION #2023-19**

BE IT RESOLVED THIS 21<sup>st</sup> day of November 2022 to approve the following fund transfer for FY'23 as follows:

- Local Option Sales Tax Revenue to General Obligation Lost Sinking \$ 3,700.00
- Local Option Sales Tax Revenue to GO Urban Renewal Old 6 \$ 1,460.00
- Local Option Sales Tax Revenue to Secondary Road \$200,000.00

FURTHER, the Poweshiek County Board of Supervisors directs the Poweshiek County Auditor to transfer the amounts above in the county financial system.

Dated this 21<sup>st</sup> day of November 2022.

**POWESHIEK COUNTY BOARD OF SUPERVISORS**

Diana Dawley, Chairman

Jason Roudabush, Vice-Chairman

Merle Doty, Member

Attest: Melissa Eilander, Poweshiek County Auditor

Moved by Doty, 2<sup>nd</sup> by Roudabush to approve Resolution #2023-20 a fund transfer from Urban Renewal #4 – Road Improvements to Secondary Road Fund for repayment of internal loan in the amount of \$160,540. 3 ayes. Motion carried.

Resolution #2023-20

WHEREAS certain debt was created by an internal loan advance for Poweshiek County Urban Renewal #4 – Road Improvements in the amount of \$160,540.

WHEREAS TIF tax dollars have been collected within the Urban Renewal Area in an amount to pay back the internal loan advance.

BE IT RESOLVED this 21 day of November 2022 to approve the following fund transfer for FY'23 as follows:

- Poweshiek County Urban Renewal #4 to Secondary Road \$160,540

FURTHER, the Poweshiek County Board of Supervisors direct the Poweshiek County Auditor to transfer the amount above in the county financial system.

Dated this 21 day of November 2022.

POWESHIEK COUNTY BOARD OF SUPERVISORS

Diana Dawley, Chairman

Jason Roudabush, Vice-Chairman

Merle Doty, Member

Attest: Melissa Eilander, Poweshiek County Auditor

Moved by Roudabush, 2<sup>nd</sup> by Doty to approve TIF Indebtedness Certification for Poweshiek County Urban Renewal #4 – Road Improvements in the amount of \$196,380. 3 ayes. Motion carried.

9:32 a.m. Moved by Doty, 2<sup>nd</sup> by Roudabush to adjourn the meeting. 3 ayes. Motion carried.

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Melissa Eilander, Poweshiek County Auditor

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Diana Dawley, Chairman