



**NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS
(AUGUST 29) (WEEK 35 OF 2023)**

Live streaming at:
<https://www.youtube.com/user/woodburycountyiowa>

Agenda and Minutes available at:
www.woodburycountyiowa.gov

Daniel A. Bittinger II
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Mark Nelson
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Keith W. Radig
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Jeremy Taylor
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Matthew A. Ung
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matthewung@woodburycountyiowa.gov

You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held August 29, 2023, at **4:30 p.m.** in the Basement of the Courthouse, 620 Douglas Street, Sioux City, Iowa for the purpose of taking official action on the agenda items shown hereinafter and for such other business that may properly come before the Board.

This is a formal meeting during which the Board may take official action on various items of business. Members of the public wishing to speak on an item must follow the participation rules adopted by the Board of Supervisors.

1. Please silence cell phones and other devices while in the Boardroom.
2. The Chair may recognize speakers on agenda items after initial discussion by the Board.
3. Speakers will approach the microphone one at a time and give their name and address before their statement.
4. Speakers will limit their remarks to three minutes on any one item and address their remarks to the Board.
5. At the beginning of discussion on any item, the Chair may request statements in favor of an action be heard first followed by statements in opposition to the action. The Chair may also request delegates provide statements on behalf of multiple speakers.
6. Any concerns or questions which do not relate to a scheduled item on the agenda will be heard under the item "Citizen Concerns." Please note the Board is legally prohibited from taking action on or engaging in deliberation on concerns not listed on the agenda, and in such cases the Chair will request further discussion take place after properly noticed.
7. Public comment by electronic or telephonic means is prohibited except for a particular agenda item when approved by the Chair 24 hours before a meeting or by a majority of the board during a meeting for a subsequent meeting.

AGENDA

4:30 p.m. Call Meeting to Order – Pledge of Allegiance to the Flag – Moment of Silence

1. Approval of the agenda Action

Consent Agenda

Items 2 through 5 constitute a Consent Agenda of routine action items to be considered by one motion. Items pass unanimously unless a separate vote is requested by a Board Member.

2. Approval of the minutes of the August 22, 2023, meeting
3. Approval of claims
4. Human Resources – Melissa Thomas
 - a. Approval of Memorandum of Personnel Transactions
 - b. Approval of the new temporary part-time Juvenile Detention youth worker position

5. Secondary Roads – Mark Nahra
 - a. Approval of the permit to work in the right of way for TRC Capital and to direct the chair to sign the permit
 - b. Approval of the permit to work in the right of way for David Dietrich and to direct the chair to sign the permit

End Consent Agenda

- | | |
|---|------------------------------------|
| <ol style="list-style-type: none"> 6. Board of Supervisors – Matthew Ung
Discussion of and request for updates regarding Law Enforcement Center construction progress, financial updates, and contractor timeline, and county representation on the LEC Authority | Information |
| <ol style="list-style-type: none"> 7. City of Sioux City – Captain Ryan Bertrand
Approval of Interlocal Agreement between the City of Sioux City and the County of Woodbury, Iowa – 2023 Byrne Justice Assistance Grant (JAG) Grant Program Award | Action |
| <ol style="list-style-type: none"> 8. Secondary Roads – Mark Nahra <ol style="list-style-type: none"> a. Approval of certificate of completion of project L-B(M299)—73-97 with Dixon Construction of Correctionville, Iowa for \$350,180.94 b. Approval of contract and bond for Pavement Markings – 2023 with Dakota Traffic Services for \$111,010.00 c. Accept the pickup truck quotes and return them to the county engineer for an award recommendation | Action

Action

Action |
| <ol style="list-style-type: none"> 9. Board of Supervisors – Jeremy Taylor & County Assessor – Julie Conolly
Information regarding taxation of solar as a utility for information purposes | Information |
| <ol style="list-style-type: none"> 10. Reports on Committee Meetings | Information |
| <ol style="list-style-type: none"> 11. Citizen Concerns | Information |
| <ol style="list-style-type: none"> 12. Board Concerns | Information |

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

MON., AUG. 28	10:00 a.m.	Loess Hills Alliance Economic Development Meeting, Harrison County Welcome Center, Missouri Valley
	6:00 p.m.	Zoning Commission Meeting, First Floor Boardroom
WED., SEP. 6	10:00 a.m.	Loess Hills Alliance Stewardship Meeting, Pisgah, Iowa
	11:00 a.m.	Loess Hills Alliance Executive Meeting
	1:00 p.m.	Loess Hills Alliance Full Board Meeting
	4:45 p.m.	Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave.
THU., SEP. 7	12:00 p.m.	SIMPCO Regional Policy and Legislative Affairs Committee, Hybrid
FRI., SEP. 8	9:00 a.m.	Hungry Canyons Alliance Meeting, 101 Main St., Portsmouth, IA
WED., SEP.13	7:30 a.m.	SIMPCO Executive-Finance Committee Meeting - Hybrid
	8:05 a.m.	Woodbury County Information Communication Commission, First Floor Boardroom
	12:00 p.m.	District Board of Health Meeting, 1014 Nebraska St.
	6:30 p.m.	911 Service Board Meeting, Public Safety Center, Climbing Hill
THU., SEP. 14	12:00 p.m.	SIMPCO Board of Directors, 1122 Pierce St.
	4:00 p.m.	Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
WED., SEP. 20	12:00 p.m.	Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
THU., SEP. 21	4:30 p.m.	Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
FRI., SEP. 22	12:00 p.m.	Siouxland Human Investment Partnership Board Meeting, 2540 Glenn Ave.
MON., SEP. 25	6:00 p.m.	Zoning Commission Meeting, First Floor Boardroom
WED., SEP. 27	2:30 p.m.	Rolling Hills Community Services Region Governance Board Meeting
THU., SEP. 28	11:00 a.m.	Siouxland Regional Transit Systems (SRTS) Board Meeting, SIMPCO Office, 1122 Pierce
	1:30 p.m.	SIMPCO Community & Economic Development Meeting Hybrid

Woodbury County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will consider reasonable accommodations for qualified individuals with disabilities and encourages prospective employees and incumbents to discuss potential accommodations with the Employer.

Federal and state laws prohibit employment and/or public accommodation discrimination on the basis of age, color, creed, disability, gender identity, national origin, pregnancy, race, religion, sex, sexual orientation or veteran's status. If you believe you have been discriminated against, please contact the Iowa Civil Rights Commission at 800-457-4416 or Iowa Department of Transportation's civil rights coordinator. If you need accommodations because of a disability to access the Iowa Department of Transportation's services, contact the agency's affirmative action officer at 800-262-0003.

AUGUST 22, 2023, THIRTY-FOURTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, August 22, 2023, at 4:30 p.m. Board members present were Nelson, Taylor, Ung, Radig, and Bittinger II. Staff members present were Heather Satterwhite Van Sickle, Executive Secretary/Public Bidder, Dennis Butler, Finance and Budget Director, Melissa Thomas, Human Resources Director, Joshua Widman, Assistant County Attorney, and Patrick Gill, Auditor/Clerk to the Board.

The regular meeting was called to order with the Pledge of Allegiance to the Flag and a Moment of Silence.

1. Motion by Ung second by Nelson to approve the for August 22, 2023, with the removal of item referring to the proposed Zoning Ordinance Map Amendment. Carried 5-0. Copy filed.

Motion by Ung second by Radig to approve the following items by consent:

2. To approve minutes of the August 15, 2023 meeting. Copy filed.
3. To approve the claims totaling \$1,001,319.49. Copy filed.
- 4a. To approve the transfer of Tracy Nelson, Court Security Officer, County Sheriff Dept., effective 08-17-23, \$32.12/hour, 0%. Transfer from Civilian Jailer to Court Security Officer.; the promotion of Lisa Robinson, Service Officer, Veteran Affairs Dept., effective 08-21-23, \$25.57/hour, 6.7%=\$1.62/hour. Promotion from Clerk II to Service Officer.; and the reclassification of Lee Blanchard, Civilian Lieutenant, County Sheriff Dept., effective 09-04-23, \$3,482.27/bi-weekly, 3.25%=\$109.63/bi-weekly. Per Wage Plan Matrix, 6 month Salary Increase. Copy filed.
- 4b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Clerk III, County Sheriff Dept. AFSCME Courthouse: \$22.63/hour.; and Assistant Coordinator, Emergency Management Dept. Wage Plan: \$45,000/year. Copy filed.
- 6a. To approve and authorize the Chairperson to sign a Resolution setting the public hearing and sale date of parcel #894721427009, 1908 Iowa St.

**RESOLUTION #13,654
NOTICE OF PROPERTY SALE**

WHEREAS Woodbury County, Iowa was the owner under a tax deed of a certain parcel of real estate described as:

**Lot Fifteen (15) in Block Fourteen (14) of Orchard Hill Addition to Sioux City in the County of Woodbury and State of Iowa
(1908 Iowa St.)**

NOW THEREFORE,

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa as follows:

1. That a public hearing on the aforesaid proposal shall be held on the **5th Day of September, 2023 at 4:35 o'clock p.m.** in the basement of the Woodbury County Courthouse.
2. That said Board proposes to sell the said parcel of real estate at a public auction to be held on the **5th Day of September, 2023**, immediately following the closing of the public hearing.
3. That said Board proposes to sell the said real estate to the highest bidder at or above a **total minimum bid of \$331.00** plus recording fees.
4. That this resolution, preceded by the caption "Notice of Property Sale" and except for this subparagraph 4 be published as notice of the

aforesaid proposal, hearing and sale.

Dated this 22nd Day of August, 2023.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 6b. To approve and authorize the Chairperson to sign a Resolution setting the public hearing and sale date of parcel #894721427008, 1914 Iowa St.

**RESOLUTION #13,655
NOTICE OF PROPERTY SALE**

WHEREAS Woodbury County, Iowa was the owner under a tax deed of a certain parcel of real estate described as:

**Lot Sixteen (16) in Block Fourteen (14) of Orchard Hill Addition to Sioux City in the County of Woodbury and State of Iowa
(1914 Iowa St.)**

NOW THEREFORE,

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa as follows:

- 1. That a public hearing on the aforesaid proposal shall be held on the **5th Day of September, 2023 at 4:37 o'clock p.m.** in the basement of the Woodbury County Courthouse.
- 2. That said Board proposes to sell the said parcel of real estate at a public auction to be held on the **5th Day of September, 2023**, immediately following the closing of the public hearing.
- 3. That said Board proposes to sell the said real estate to the highest bidder at or above a **total minimum bid of \$320.00** plus recording fees.
- 4. That this resolution, preceded by the caption "Notice of Property Sale" and except for this subparagraph 4 be published as notice of the aforesaid proposal, hearing and sale.

Dated this 22nd Day of August, 2023
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 7a. To approve the underground utility permit for Schaller Telephone. Copy filed.
- 7b. To approve the underground utility permit for Frank Mowry/Metronet. Copy filed.
- 7c. To approve the permit to work in the right of way for 2053 320th St. and 20 Third Avenue in Luton. Copy filed.
- 7d. To approve the permit to work in the right of way for the Anthon Event Center. Copy filed.

Carried 5-0.

- 8. Motion by Ung second by Bittinger II to award the quote for a new pothole patcher to Hampton Equipment for \$82,000. Carried 5-0. Copy filed.
- 9. Reports on committee meetings were heard.
- 10. Doyle Turner, Merville, addressed the Board with concerns about citizen concerns.

11. Board concerns were heard.

The Board adjourned the regular meeting until August 29, 2023.

Meeting sign in sheet. Copy filed.

HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

DATE: August 29, 2023

*** PERSONNEL ACTION CODE:**

- | | |
|-----------------|----------------------|
| A - Appointment | R - Reclassification |
| T - Transfer | E - End of Probation |
| P - Promotion | S - Separation |
| D - Demotion | O - Other |

TO: WOODBURY COUNTY BOARD OF SUPERVISORS

NAME	DEPARTMENT	EFFECTIVE DATE	JOB TITLE	SALARY REQUESTED	% INCREASE	*	REMARKS
Hemmesch, Katelyn	County Attorney	07-28-23	Intern			S	End of Temporary Work.
Allen, Charity	Juvenile Detention	8-30-23	Temporary Youth Worker	\$21.41/hour		A	Job Vacancy Posted 8-9-23. Entry Level Salary: \$21.41/hour.

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR: *Melissa Thomas HR Director*

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 08/28/2023 Weekly Agenda Date: 08/29/23

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Melissa Thomas HR Director

WORDING FOR AGENDA ITEM:

Approval of the new temporary part-time Juvenile Detention Youth Worker Position

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

This is the first time Juvenile Detention has had a temporary part-time position. This position is being created to fill in for a part-time employee who is on military duty.

BACKGROUND:

This temporary position is for 120 calendar days or less.

FINANCIAL IMPACT:

None

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Approve the motion.

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the new temporary part-time Juvenile Detention youth worker position.

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 8/24/2023 Weekly Agenda Date: 8/29/2023

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Mark J. Nahra, County Engineer

WORDING FOR AGENDA ITEM:

Consideration of permit to work in the county right of way for TRC Capital

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

TRC Capital has requested a permit to work in the right of way to reshape back slope to conform to the private property.

BACKGROUND:

Work in county ROW requires permit by Board of Supervisors per section 318.8 of the Code of Iowa. TRC Capital is reshaping back slope in front of the property. They have requested a permit to do the work.

FINANCIAL IMPACT:

No impact.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

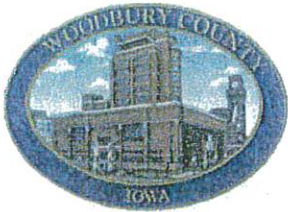
Yes No

RECOMMENDATION:

Recommend approval of the permit for TRC Capital.

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the permit to work in the right of way for TRC Capital and to direct the chair to sign the permit.



Woodbury County Secondary Roads Department

759 E. Frontage Road • Merville, Iowa 51039
Telephone (712) 279-6484 • (712) 873-3215 • Fax (712) 873-3235

exec2468@msn.com

COUNTY ENGINEER
Mark J. Nahra, P.E.
mnahra@woodburycountyiowa.gov

ASSISTANT TO THE COUNTY ENGINEER
Benjamin T. Kusler, E.I.T.
bkusler@woodburycountyiowa.gov

SECRETARY
Tish Brice
tbrice@woodburycountyiowa.gov

WOODBURY COUNTY SECONDARY ROAD DEPARTMENT

PERMIT & AGREEMENT TO PERFORM WORK WITHIN WOODBURY COUNTY RIGHT OF WAY

Name of Permittee: TRC Capital Phone No.: 712-389-0775

Mailing Address: P.O. Box 3463 Sioux City, IA 51102

Township: Concord Section: _____

Woodbury County, State of Iowa, and _____ (hereinafter referred to as property owner, organization or authorized representative) do hereby enter into the following permit and agreement:

1. Woodbury County hereby consents to and grants permission to the property owner, organization or authorized representative, to conduct the following described construction or activities within the right-of-way:

Reshape backslope to conform to work on private property. Reseed area when complete

2. In consideration of Woodbury County granting said permission and consent, the property owner, organization or authorized representative hereby promises and agrees to the following:

A. The applicant shall carry on the construction, repair and maintenance with serious regard to the safety of the traveling public and adjacent property owners.

B. The property owner, organization or authorized representative, at his/her own expense, shall provide all safety measures and warning devices necessary to protect the traveling public such as but not limited to, signs, lights, and barricades during the day and at night if the roadway will be obstructed. Traffic protection shall be in accordance with Part VI of the current Manual on Uniform Traffic Control Devices for Streets and Highways. The Department will loan the required signs to the applicant who shall be responsible for placing the signs and covering or removing when not in use, removal after the work has been completed, and return of the Department owned signs to the Department maintenance facility from which obtained. The applicant shall be responsible for correctly using signs as needed while work is in progress. Flagging operations are the responsibility of the applicant.

C. In placing any drainage structure, no natural drainage course will be altered or blocked.

D. The finished project shall be left in a satisfactory condition subject to the approval of the County Engineer. The traveled portion of the roadway shall not be damaged or disturbed. The property owner, organization or authorized representative assumes all liability and agrees to reimburse Woodbury County for any damage to the roadway or ditch caused by placement of this structure. Permittee is to call County Engineer for upon completion for final inspection.

E. The property owner, organization or authorized representative shall notify all appropriate telephone and utility companies in advance of any excavation and shall check for underground electric or telephone lines.

F. Woodbury County will not assume any of the cost of the construction of the said improvement or structure nor will Woodbury County assume any future costs for maintenance or replacement of said improvement or structure. If in the best interest of Woodbury County, the said improvement or structure may be removed by the County, or may be caused to be removed, without any obligation by Woodbury County to pay damages or cost of replacement.

G. Property owner, organization or authorized representative will reseed and mulch the disturbed areas. Property owner, organization or authorized representative will be responsible for seed, mulch, and labor unless otherwise provided in section L.

H. The property owner, organization, or authorized representative hereby agrees to hold Woodbury County and the Woodbury County Secondary Road Department, its employees and agents harmless against any and all claims for damages and personal injury arising out of work performed or actions taken by the applicant related to the construction or maintenance of the facility. The applicant further agrees to reimburse the County or the Department for any expenditures that the County or Department may have to make on said highway rights of way on account of said applicant's construction or maintenance activity or other activities or lack thereof. The applicant shall also save Woodbury County and the Woodbury County Secondary Road Department harmless of any damage or losses that may be sustained by the traveling public on account of such construction, repair or maintenance operations, or other activities.

I. **FAILURE TO CONFORM TO OR TO ACQUIRE A PERMIT IS A VIOLATION OF SECTION 318.8, 2009 CODE OF IOWA.** This permit is subject to any laws now in effect or any laws that may be hereafter enacted and all applicable rules and regulations of local, state and federal agencies. This permit is subject to all the rules and regulations of Woodbury County and the Woodbury County Secondary Road Department.

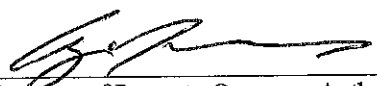
J. This permit is subject to revocation by the Department at any time and at no cost to the Department, when in the judgment of the Department it is necessary in the improvement or maintenance of the highway or for other reasonable cause.

K. All proposed work covered by this permit shall be at the applicant's expense. The applicant shall reimburse the Woodbury County Secondary Road Department for any materials removed from the highway right of way described as follows:

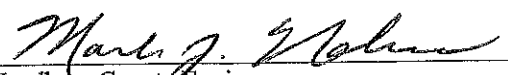
L. Woodbury County agrees to provide the following contribution toward completion of this project:

M. All work done by property owner, organization or authorized representative pursuant to this agreement shall be completed prior to the 30th day of November, 2022.

Entered into this 18th day of August, 2022.



Signature of Property Owner or Authorized Representative



Woodbury County Engineer

Chair, Woodbury County Board of Supervisors

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 8/24/2023 Weekly Agenda Date: 8/29/2023

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Mark J. Nahra, County Engineer

WORDING FOR AGENDA ITEM:

Consideration of permit to work in the county right of way for David Dietrich

ACTION REQUIRED:

- Approve Ordinance Approve Resolution Approve Motion
Public Hearing Other: Informational Attachments

EXECUTIVE SUMMARY:

David Dietrich has requested a permit to work in the right of way to lower the back slope and remove trees in the ROW.

BACKGROUND:

Work in county ROW requires permit by Board of Supervisors per section 318.8 of the Code of Iowa. David Dietrich is lowering the back slope in front of the property and removing trees in the ROW. They have requested a permit to do the work.

FINANCIAL IMPACT:

No impact.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

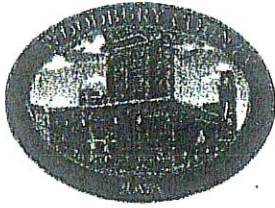
Yes No

RECOMMENDATION:

Recommend approval of the permit for David Dietrich.

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the permit to work in the right of way for David Dietrich and to direct the chair to sign the permit.



Woodbury County Secondary Roads Department

759 E. Frontage Road • Merville, Iowa 51039
Telephone (712) 279-6484 • (712) 873-3215 • Fax (712) 873-3235

COUNTY ENGINEER
Mark J. Nagra, P.E.
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ASSISTANT TO THE COUNTY ENGINEER
Benjamin T. Kusler, E.I.T.
bkusler@woodburycountyIowa.gov

SECRETARY
Tish Brice
tbrice@woodburycountyIowa.gov

WOODBURY COUNTY SECONDARY ROAD DEPARTMENT PERMIT & AGREEMENT TO PERFORM WORK WITHIN WOODBURY COUNTY RIGHT OF WAY

Name of Permittee: David Dietrich Phone No.: _____

Mailing Address: 2651 Franklin Ave, Hornick, IA 51026

Township: 87N-45W West Fork Section: 30

Woodbury County, State of Iowa, and David Dietrich (hereinafter referred to as property owner, organization or authorized representative) do hereby enter into the following permit and agreement:

1. Woodbury County hereby consents to and grants permission to the property owner, organization or authorized representative, to conduct the following described construction or activities within the right-of-way:

Lower backslope and remove trees within county right of way easement. Permittee will ^{use} dirt generated on private property. Permittee will dispose of trees and re-seed right of way

2. In consideration of Woodbury County granting said permission and consent, the property owner, organization or authorized representative hereby promises and agrees to the following:

A. The applicant shall carry on the construction, repair and maintenance with serious regard to the safety of the traveling public and adjacent property owners.

B. The property owner, organization or authorized representative, at his/her own expense, shall provide all safety measures and warning devices necessary to protect the traveling public such as but not limited to, signs, lights, and barricades during the day and at night if the roadway will be obstructed. Traffic protection shall be in accordance with Part VI of the current Manual on Uniform Traffic Control Devices for Streets and Highways. The Department will loan the required signs to the applicant who shall be responsible for placing the signs and covering or removing when not in use, removal after the work has been completed, and return of the Department owned signs to the Department maintenance facility from which obtained. The applicant shall be responsible for correctly using signs as needed while work is in progress. Flagging operations are the responsibility of the applicant.

C. In placing any drainage structure, no natural drainage course will be altered or blocked.

D. The finished project shall be left in a satisfactory condition subject to the approval of the County Engineer. The traveled portion of the roadway shall not be damaged or disturbed. The property owner, organization or authorized representative assumes all liability and agrees to reimburse Woodbury County for any damage to the roadway or ditch caused by placement of this structure. Permittee is to call County Engineer for upon completion for final inspection.

E. The property owner, organization or authorized representative shall notify all appropriate telephone and utility companies in advance of any excavation and shall check for underground electric or telephone lines.

F. Woodbury County will not assume any of the cost of the construction of the said improvement or structure nor will Woodbury County assume any future costs for maintenance or replacement of said improvement or structure. If in the best interest of Woodbury County, the said improvement or structure may be removed by the County, or may be caused to be removed, without any obligation by Woodbury County to pay damages or cost of replacement.

G. Property owner, organization or authorized representative will reseed and mulch the disturbed areas. Property owner, organization or authorized representative will be responsible for seed, mulch, and labor unless otherwise provided in section L.

H. The property owner, organization, or authorized representative hereby agrees to hold Woodbury County and the Woodbury County Secondary Road Department, its employees and agents harmless against any and all claims for damages and personal injury arising out of work performed or actions taken by the applicant related to the construction or maintenance of the facility. The applicant further agrees to reimburse the County or the Department for any expenditures that the County or Department may have to make on said highway rights of way on account of said applicant's construction or maintenance activity or other activities or lack thereof. The applicant shall also save Woodbury County and the Woodbury County Secondary Road Department harmless of any damage or losses that may be sustained by the travelling public on account of such construction, repair or maintenance operations, or other activities.

I. **FAILURE TO CONFORM TO OR TO ACQUIRE A PERMIT IS A VIOLATION OF SECTION 318.8, 2009 CODE OF IOWA.** This permit is subject to any laws now in effect or any laws that may be hereafter enacted and all applicable rules and regulations of local, state and federal agencies. This permit is subject to all the rules and regulations of Woodbury County and the Woodbury County Secondary Road Department.

J. This permit is subject to revocation by the Department at any time and at no cost to the Department, when in the judgment of the Department it is necessary in the improvement or maintenance of the highway or for other reasonable cause.

K. All proposed work covered by this permit shall be at the applicant's expense. The applicant shall reimburse the Woodbury County Secondary Road Department for any materials removed from the highway right of way described as follows:

L. Woodbury County agrees to provide the following contribution toward completion of this project:

M. All work done by property owner, organization or authorized representative pursuant to this agreement shall be completed prior to the _____ day of _____, 2023.

Entered into this _____ day of _____, 2023.

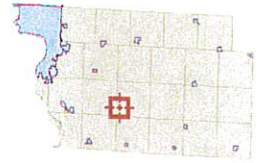
Signature of Property Owner or Authorized Representative

Woodbury County Engineer

Chair, Woodbury County Board of Supervisors



Overview



Legend

-  Roads
-  Corp Boundaries
-  Townships
-  Parcels

Parcel ID	874530200007	Alternate ID	746013	Owner Address	DIETRICH DAVID & AMY
Sec/Twp/Rng	30-87-45	Class	R		2651 FRANKLIN ST
Property Address	2651 FRANKLIN AVE HORNICK	Acreeage	5.24		HORNICK, IA 51026
District	0055				
Brief Tax Description	PT SWNE COM SW COR THEC E 206.09' TO POB THEC NELY 609.65' SEL Y 739.85' SEL Y 103.21 & W 1032.54'				
	<i>(Note: Not to be used on legal documents)</i>				

Date created: 8/18/2023
 Last Data Uploaded: 8/17/2023 7:55:21 PM

Developed by  Schneider
 GEOSPATIAL

SULSBERGER DEBORAH C

PHILLIPS ANDY J & LINDA L

DIETRICH DAVID & AMY

FRANKLIN AVE

30

WEST
FORK

LIDGETT LEO D TRUST

FRANKLIN

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 8/16/2023 Weekly Agenda Date: 8/29/2023

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Chairman Matthew Ung

WORDING FOR AGENDA ITEM:

Discussion of and request for updates regarding Law Enforcement Center construction progress, financial updates, and contractor timeline, and county representation on the LEC Authority

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

The last public update from the LEC Authority on the Law Enforcement Center opening date is mid-September. County departments and officials have a need to know anything that can be shared.

BACKGROUND:

The LEC Authority has a scheduled meeting for August 29. The August 29 Board of Supervisors meeting is a good and timely date to invite an update from the LEC Authority, the Baker Group, and Hausmann Construction, if possible. At a minimum, the Board may hear a fiscal update from our finance director and discuss various financial implications from the County Sheriff.

FINANCIAL IMPACT:

Several items of great financial impact depend upon an accurate and timely completion date and opening date. Those include budgeted federal revenues, appropriate hiring/staffing/moving impact to the Sheriff's and Attorney's Offices, and any potential legal impacts dependent on the completion date.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

My recommendation is that the board discuss what it can with whatever information is provided or known at the time of the August 29 board meeting. Invites were sent with 13 days advance notice in order to facilitate that. The Board's discussion of the county's appointee to the Authority has also referenced the established opening date as a possible transition time to Supervisor Mark Nelson.

ACTION REQUIRED / PROPOSED MOTION:

n/a

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 8/15/2023 Weekly Agenda Date: 8/29/2023

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Captain Ryan Bertrand

WORDING FOR AGENDA ITEM:

FY2023 EDWARD BYRNE (JAG) GRANT INTERLOCAL AGREEMENT, SCPD & WCSO

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Give Direction

Other: Informational

Attachments

EXECUTIVE SUMMARY:

FY2023 Edward BYRNE (JAG) Grant Interlocal Agreement between SCPD (Grantee), WCSO (Sub-Award). \$60,392.00 total award. 50/50 split

BACKGROUND:

The SCPD and WCSO are listed as a disparate jurisdiction under DOJ guidelines. FY2023 award amount \$60,392.00 50/50 split between agencies.

FINANCIAL IMPACT:

None. WCSO will be awarded \$30,196.00 if grant is selected for award through DOJ.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

ACTION REQUIRED / PROPOSED MOTION:

Approval of Interlocal Agreement between the City of Sioux City, Iowa and the County of Woodbury, Iowa - 2023 Byrne Justice Assistance Grant (JAG) grant program award

APPLICATION NUMBER GRANT13937245

THE STATE OF IOWA

KNOWN ALL BY THE PRESENT

COUNTY OF WOODBURY

**INTERLOCAL AGREEMENT
BETWEEN THE CITY OF SIOUX CITY, IOWA AND THE COUNTY OF WOODBURY, IOWA**

2023 BYRNE JUSTICE ASSISTANCE GRANT (JAG) GRANT PROGRAM AWARD

This Agreement is made and entered into this (29th of August 2023) by and between the CITY of Sioux City, acting by and through its governing body, the City Council, hereinafter referred to as CITY, and the COUNTY of Woodbury, acting by and through its governing body, the Board of Supervisors, hereinafter referred to as COUNTY, both of Woodbury County, State of Iowa, witnesseth:

WHEREAS, this Agreement is made under the authority of Iowa Code; and

WHEREAS, each governing body, in performing governmental functions or in paying for the performance of governmental functions hereunder, shall make that performance or those payments from current revenues legally available to that party; and

WHEREAS, each governing body finds that performance of this Agreement is in the best interest of both parties, that the undertaking will benefit the public, and that the division of costs fairly compensates the performing part for the services or functions under this Agreement; and

WHEREAS, the CITY and COUNTY believe it to be in their best interest to reallocate the JAG funds.

NOW THEREFORE, the CITY and COUNTY agree as follows:

Section 1.

CITY agrees to pay COUNTY 50% of funds received under the federal award for a total of **\$30,196.00** in JAG funds.

Section 2.

CITY agrees to use \$30,196.00 for eligible activities under the JAG Program until 9.30.2027.
COUNTY agrees to use \$30,196.00 for eligible activities under the JAG Program until 9.30.2027.

Section 3.

Nothing in the performance of this Agreement shall impose any liability for claims against CITY other than claims for which liability may be imposed by the Iowa Tort Claims Act.

Section 4.

Nothing in the performance of this Agreement shall impose any liability for claims against COUNTY other than claims for which liability may be imposed by the Iowa Tort Claims Act.

Section 5.

Each party to this Agreement will be responsible for its own actions in providing services under this Agreement and shall not be liable any civil liability that may arise from the furnishing of the services by the other party.

APPLICATION NUMBER GRANT13937245

Section 6.

The parties to this Agreement do not intend for any third party to obtain a right by virtue of this Agreement.

Section 7.

By entering into this Agreement, the parties do not intend to create any obligations or express or implied other than those set out herein; further, this Agreement shall not create any rights in any party not signatory hereto.

CITY of Sioux City

COUNTY of Woodbury County

Mayor, City of Sioux City, IA.

Chairman, Woodbury County, IA. Board of Supervisors

ATTEST

City Clerk

Woodbury County Auditor

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 08/24/2023 Weekly Agenda Date: 08/29/2023

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Mark J. Nahra, County Engineer

WORDING FOR AGENDA ITEM:

Consider approval of completion certificate for project L-B(M299)--73-97

ACTION REQUIRED:

- | | | |
|--|---|--|
| Approve Ordinance <input type="checkbox"/> | Approve Resolution <input type="checkbox"/> | Approve Motion <input checked="" type="checkbox"/> |
| Public Hearing <input type="checkbox"/> | Other: Informational <input type="checkbox"/> | Attachments <input checked="" type="checkbox"/> |

EXECUTIVE SUMMARY:

The county approved a contract with Dixon Construction on 06/06/2022 for bridge replacement project with a reinforced concrete box culvert in section 2-87-42.

BACKGROUND:

The project was completed June 01, 2023. The work was done within compliance with county standards. The total contract amount for the project was \$350,180.94

FINANCIAL IMPACT:

This project was funded with local secondary road funds.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

I recommend the Board approve, accept and certify the completed project.

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the certificate of completion of project L-B(M299)--73-97 with Dixon Construction of Correctionville Iowa for \$350,180.94.

CERTIFICATION AS TO COMPLETION OF WORK
AND FINAL ACCEPTANCE BY THE BOARD OF SUPERVISORS
WOODBURY COUNTY, IOWA

PROJECT NO. L-B(M299)—73-97

This is certify that work covered by contract entered into with

Dixon Construction

of Correctionville, Iowa under the date of June 6, 2022

Bridge replacement on Taylor Ave., Section 2-87-42

Contract Amount: **\$350,180.94**

in Woodbury County was completed in accordance with the plans and specifications
therefore, and in a satisfactory manner on **June 1, 2023**

August 29, 2023 By _____
Date County Engineer

Approved: Board of Supervisors
Woodbury County, Iowa

August 29, 2023 By _____
Date Chairperson

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 8/24/2023 Weekly Agenda Date: 8/29/2023

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Mark J. Nahra, County Engineer

WORDING FOR AGENDA ITEM:

Approve contract and bond for county pavement markings for 2023

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

The county engineer has reviewed bids for the application of pavement markings on various paved roads. The project was awarded and the contract for the work has been returned for approval.

BACKGROUND:

Annually the county reapplies paint to 33-50% of its paved road system. The proposed project will be completed during the 2023 construction season.

FINANCIAL IMPACT:

The project is paid for with local Woodbury County secondary road funds.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

I recommend that the Board approve the contract and bond for Pavement Markings - 2023 with Dakota Traffic Services for \$111,010.00

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the contract and bond for Pavement Markings - 2023 with Dakota Traffic Services for \$111,010.00



WOODBURY COUNTY, IOWA
CONTRACT

Kind of Work Pavement Marking
Project No. Pavement Marking 2023 County Woodbury

THIS AGREEMENT made and entered by and between Woodbury County, Iowa, by its Board of Supervisors consisting of the following members: Matthew Ung, Jeremy Taylor, Daniel Bittinger II, Mark Nelson, and Keith Radig, Contracting Authority, and Dakota Traffic Services, LLC of Lawton, Iowa, Contractor.

WITNESSETH: That the Contractor, for and in consideration of One Hundred Eleven Thousand Ten Dollars and 00/100 (\$111,010.00)

payable as set forth in the specifications constituting a part of this contract, hereby agrees to construct in accordance with the plans and specifications therefore, and in the locations designated in the notice to bidders, the various items of work as follows:

Table with 5 columns: Item No., Item, Quantity, Unit Price, Amount. Includes items like Centerline Yellow, Edge line Solid White, Stop Bars, and Special Marking.

Said specifications and plans are hereby made part of and the basis of this agreement and a true copy of said plans and specifications are now on file in the office of the County Engineer under the date of July 06, 2023

That in consideration of the foregoing, the Contracting Authority hereby agrees to pay the Contractor, promptly and according to the requirements of the specifications the amounts set forth, subject to the conditions as set forth in the specifications.

That it is mutually understood and agreed by the parties hereto that the notice to bidders, the proposal, the specifications for Project No. Pavement Marking 2023 in Woodbury County, Iowa, the within contract, the contractor's bond, and the general and detailed plans are and constitute the basis of contract between the parties hereto.

Table with 4 columns: Approximate Starting Date, Specified Starting Date, Late Finish Date, Number of Working Days. Late Finish Date is October 25, 2023.

That time is the essence of this contract and that said contract contains all of the terms and conditions agreed upon by the parties hereto. It is further understood that the Contractor consents to the jurisdiction of the courts of Iowa to hear, determine, and render judgment as to any controversy arising hereunder.

IN WITNESS WHEREOF the parties hereto have set their hands for the purposes herein expressed to this and three other instruments of like tenor, as the

Day of, 20. Approved: Contractor: Dakota Traffic Services, LLC. By: Contractor: Dakota Traffic Services, LLC. Date: August 14, 2023. By: Contracting Authority: Woodbury County Board Chairperson. Date:

THE AMERICAN INSTITUTE OF ARCHITECTS



Bond No. 54-255115

AIA Document A312

Performance Bond

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

CONTRACTOR (Name and Address):

Dakota Traffic Services, LLC
PO Box 789
Tea, SD 57064

OWNER (Name and Address):

Woodbury County
759 E. Frontage Road
Merville, IA 51039

SURETY (Name and Principal Place of Business):

United Fire & Casualty Company
PO Box 73909
Cedar Rapids, IA 52407

CONSTRUCTION CONTRACT

Date: July 27, 2023

Amount: \$111,010.00 One Hundred Eleven Thousand Ten Dollars and 00/100

Description (Name and Location): Pavement Marking 2023

BOND

Date (Not earlier than Construction Contract Date): August 11, 2023

Amount: \$111,010.00 One Hundred Eleven Thousand Ten Dollars and 00/100

Modifications to this Bond:

None

See Page 3

CONTRACTOR AS PRINCIPAL
Company:

Dakota Traffic Services, LLC

Signature:

Name and Title: DANIEL BREN
ASSISTANT MANAGER

(Any additional signatures appear on page 3)

No SEAL
(Corporate Seal)

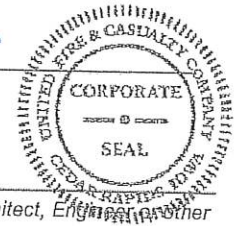
SURETY
Company:

United Fire & Casualty Company

Signature:

Name and Title: Jason Gusso
Attorney-in-Fact

(Corporate Seal)



(FOR INFORMATION ONLY - Name, Address and Telephone)
AGENT or BROKER:

Gusso Surety Bonds, Inc.
2307 W. 57th St., Ste. 100
Sioux Falls, SD 57108-5049
605-339-7280

OWNER'S REPRESENTATIVE (Architect, Engineer or other party):

1 The Contractor and the Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors and assigns to the Owner for the performance of the Construction Contract, which is incorporated herein by reference.

2 If the Contractor performs the Construction Contract, the Surety and the Contractor shall have no obligation under this Bond, except to participate in conferences as provided in Subparagraph 3.1.

3 If there is no Owner Default, the Surety's obligation under this Bond shall arise after:

3.1 The Owner has notified the Contractor and the Surety at its address described in Paragraph 10 below that the Owner is considering declaring a Contractor Default and has requested and attempted to arrange a conference with the Contractor and the Surety to be held not later than fifteen days after receipt of such notice to discuss methods of performing the Construction Contract. If the Owner, the Contractor and the Surety agree, the Contractor shall be allowed a reasonable time to perform the Construction Contract, but such an agreement shall not waive the Owner's right, if any, subsequently to declare a Contractor Default; and

3.2 The Owner has declared a Contractor Default and formally terminated the Contractor's right to complete the contract. Such Contractor Default shall not be declared earlier than twenty days after the Contractor and the Surety have received notice as provided in Subparagraph 3.1; and

3.3 The Owner has agreed to pay the Balance of the Contract Price to the Surety in accordance with the terms of the Construction Contract or to a contractor selected to perform the Construction Contract in accordance with the terms of the contract with the Owner.

4 When the Owner has satisfied the conditions of Paragraph 3, the Surety shall promptly and at the Surety's expense take one of the following actions:

4.1 Arrange for the Contractor, with consent of the Owner, to perform and complete the Construction Contract; or

4.2 Undertake to perform and complete the Construction Contract itself, through its agents or through independent contractors; or

4.3 Obtain bids or negotiated proposals from qualified contractors acceptable to the Owner for a contract for performance and completion of the Construction Contract, arrange for a contract to be prepared for execution by the Owner and the contractor selected with the Owner's concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the bonds issued on the Construction Contract, and pay to the Owner the amount of damages as described in Paragraph 6 in excess of the Balance of the Contract Price incurred by the Owner resulting from the Contractor's default; or

4.4 Waive its right to perform and complete, arrange for completion, or obtain a new contractor and with reasonable promptness under the circumstances:

.1 After investigation, determine the amount for

which it may be liable to the Owner and, as soon as practicable after the amount is determined, tender payment therefor to the Owner; or

.2 Deny liability in whole or in part and notify the Owner citing reasons therefor.

5 If the Surety does not proceed as provided in Paragraph 4 with reasonable promptness, the Surety shall be deemed to be in default on this Bond fifteen days after receipt of an additional written notice from the Owner to the Surety demanding that the Surety perform its obligations under this Bond, and the Owner shall be entitled to enforce any remedy available to the Owner. If the Surety proceeds as provided in Subparagraph 4.4, and the Owner refuses the payment tendered or the Surety has denied liability, in whole or in part, without further notice the Owner shall be entitled to enforce any remedy available to the Owner.

6 After the Owner has terminated the Contractor's right to complete the Construction Contract, and if the Surety elects to act under Subparagraph 4.1, 4.2, or 4.3 above, then the responsibilities of the Surety to the Owner shall not be greater than those of the Contractor under the Construction Contract, and the responsibilities of the Owner to the Surety shall not be greater than those of the Owner under the Construction Contract. To the limit of the amount of this Bond, but subject to commitment by the Owner of the Balance of the Contract Price to mitigation of costs and damages on the Construction Contract, the Surety is obligated without duplication for:

6.1 The responsibilities of the Contractor for correction of defective work and completion of the Construction Contract;

6.2 Additional legal, design professional and delay costs resulting from the Contractor's Default, and resulting from the actions or failure to act of the Surety under Paragraph 4; and

6.3 Liquidated damages, or if no liquidated damages are specified in the Construction Contract, actual damages caused by delayed performance or non-performance of the Contractor.

7 The Surety shall not be liable to the Owner or others for obligations of the Contractor that are unrelated to the Construction Contract, and the Balance of the Contract Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than the Owner or its heirs, executors, administrators or successors.

8 The Surety hereby waives notice of any change, including changes of time, to the Construction Contract or to related subcontracts, purchase orders and other obligations.

9 Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction in the location in which the work or part of the work is located and shall be instituted within two years after Contractor Default or within two years after the Contractor ceased working or within two years after the Surety refuses or fails to perform its obligations under this Bond, whichever occurs first. If the provisions of this Paragraph are void or prohibited by law, the minimum period of limitation avail-

able to sureties as a defense in the jurisdiction of the suit shall be applicable.

10 Notice to the Surety, the Owner or the Contractor shall be mailed or delivered to the address shown on the signature page.

11 When this Bond has been furnished to comply with a statutory or other legal requirement in the location where the construction was to be performed, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

12 DEFINITIONS

12.1 Balance of the Contract Price: The total amount payable by the Owner to the Contractor under the Construction Contract after all proper adjustments have been made, including allowance to the Con-

tractor of any amounts received or to be received by the Owner in settlement of insurance or other claims for damages to which the Contractor is entitled, reduced by all valid and proper payments made to or on behalf of the Contractor under the Construction Contract.

12.2 Construction Contract: The agreement between the Owner and the Contractor identified on the signature page, including all Contract Documents and changes thereto.

12.3 Contractor Default: Failure of the Contractor, which has neither been remedied nor waived, to perform or otherwise to comply with the terms of the Construction Contract.

12.4 Owner Default: Failure of the Owner, which has neither been remedied nor waived, to pay the Contractor as required by the Construction Contract or to perform and complete or comply with the other terms thereof.

MODIFICATIONS TO THIS BOND ARE AS FOLLOWS:

(Space is provided below for additional signatures of added parties, other than those appearing on the cover page.)

CONTRACTOR AS PRINCIPAL
Company: _____ (Corporate Seal)

SURETY
Company: _____ (Corporate Seal)

Signature: _____
Name and Title:
Address:

Signature: _____
Name and Title:
Address:

THE AMERICAN INSTITUTE OF ARCHITECTS



Bond No. 54-255115

AIA Document A311

Labor and Material Payment Bond

THIS BOND IS ISSUED SIMULTANEOUSLY WITH PERFORMANCE BOND IN FAVOR OF THE OWNER CONDITIONED ON THE FULL AND FAITHFUL PERFORMANCE OF THE CONTRACT

KNOW ALL MEN BY THESE PRESENTS: that Dakota Traffic Services, LLC
(Here insert full name and address or legal title of Contractor)
PO Box 789 Tea, SD 57064
as Principal, hereinafter called Principal, and, United Fire & Casualty Company
(Here insert full name and address or legal title of Surety)
PO Box 73909, Cedar Rapids, IA 52407
as Surety, hereinafter called Surety, are held and firmly bound unto Woodbury County
(Here insert full name and address or legal title of Owner)
759 E. Frontage Road Merville, IA 51039
as Oblige, hereinafter called Owner, for the use and benefit of claimants as hereinbelow defined, in the
amount of One Hundred Eleven Thousand Ten Dollars and 00/100
(Here insert a sum equal to at least one-half of the contract price) Dollars (\$ 111,010.00),
for the payment whereof Principal and Surety bind themselves, their heirs, executors, administrators,
successors and assigns, jointly and severally, firmly by these presents.

WHEREAS,

Principal has by written agreement dated July 27, 2023, entered into a contract with Owner
for
(Here insert full name, address and description of project)
Pavement Marking 2023

in accordance with Drawings and Specifications prepared by
(Here insert full name and address or legal title of Architect)

which contract is by reference made a part hereof, and is hereinafter referred to as the Contract.

LABOR AND MATERIAL PAYMENT BOND

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that, if Principal shall promptly make payment to all claimants as hereinafter defined, for all labor and material used or reasonably required for use in the performance of the Contract, then this obligation shall be void, otherwise it shall remain in full force and effect, subject, however, to the following conditions:

1. A claimant is defined as one having a direct contract with the Principal or with a Subcontractor of the Principal for labor, material, or both, used or reasonably required for use in the performance of the Contract, labor and material being construed to include that part of water, gas, power, light, heat, oil, gasoline, telephone service or rental of equipment directly applicable to the Contract.

2. The above named Principal and Surety hereby jointly and severally agree with the Owner that every claimant as herein defined, who has not been paid in full before the expiration of a period of ninety (90) days after the date on which the last of such claimant's work or labor was done or performed, or materials were furnished by such claimant, may sue on this bond for the use of such claimant, prosecute the suit to final judgment for such sum or sums as may be justly due claimant, and have execution thereon. The owner shall not be liable for the payment of any costs or expenses of any such suit.

3. No suit or action shall be commenced hereunder by any claimant:

a) Unless claimant, other than one having a direct contract with the Principal, shall have given written notice to any two of the following: the Principal, the Owner, or the Surety above named, within ninety (90) days after such claimant did or performed the last of the work or labor, or furnished the last of the materials for which said claim is made, stating with substantial accuracy the amount claimed

and the name of the party to whom the materials were furnished, or for whom the work or labor was done or performed. Such notice shall be served by mailing the same by registered mail or certified mail, postage prepaid, in an envelope addressed to the Principal, Owner or Surety, at any place where an office is regularly maintained for the transaction of business, or served in any manner in which legal process may be served in the state in which the aforesaid project is located, save that such service need not be made by a public officer.

b) After the expiration of one (1) year following the date on which principal ceased Work on said Contract, it being understood, however, that if any limitation embodied in this bond is prohibited by any law controlling the construction hereof such limitation shall be deemed to be amended so as to be equal to the minimum period of limitation permitted by such law.

c) Other than in state court of competent jurisdiction in and for the county or other political subdivision of the state in which the Project, or any part thereof, is situated, or in the United States District Court for the district in which the Project, or any part thereof, is situated, and not elsewhere.

4. The amount of this bond shall be reduced by and to the extent of any payment or payments made in good faith hereunder, inclusive of the payment by Surety or mechanics' liens which may be filed of record against said improvement, whether or not claim for the amount of such lien be presented under and against this bond.

Signed and sealed this

11th

day of August, 2023.

ATTEST:

By: _____

(Witness)

Dakota Traffic Services, LLC
(Principal)

NO SEAL
(Seal)

By: *David Bear*

(Title) ASSISTANT MANAGER

WITNESS:

By: _____

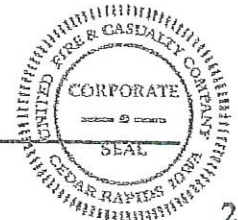
Jennifer Rinehart (Witness)

United Fire & Casualty Company
(Surety)

(Seal)

By: _____

Jason Gusso (Title) Attorney-in-Fact



ACKNOWLEDGEMENT OF SURETY

State of South Dakota

ss

County of Lincoln

On this 11th day of August, 2023

personally appeared before me Jason Gusso

who being duly sworn did depose and say that he is the attorney-in-fact of the United Fire & Casualty Company of Cedar Rapids, Iowa, that the seal affixed to the attached instrument is the Corporate Seal of said Corporation, and that said instrument was signed and sealed on behalf of said Corporation by authority of its Board of Directors and the said

Jason Gusso acknowledged that he executed said instrument as such attorney-in-fact and as the free act and deed of said Corporation.



Jennifer Rinehart
Notary Public Jennifer Rinehart
My Commission Expires March 27, 2025



UNITED FIRE & CASUALTY COMPANY, CEDAR RAPIDS, IA
 UNITED FIRE & INDEMNITY COMPANY, WEBSTER, TX
 FINANCIAL PACIFIC INSURANCE COMPANY, LOS ANGELES, CA

Inquiries: Surety Department
 118 Second Ave SE
 Cedar Rapids, IA 52401

CERTIFIED COPY OF POWER OF ATTORNEY
 (original on file at Home Office of Company See Certification)

KNOW ALL PERSONS BY THESE PRESENTS, That UNITED FIRE & CASUALTY COMPANY, a corporation duly organized and existing under the laws of the State of Iowa; UNITED FIRE & INDEMNITY COMPANY, a corporation duly organized and existing under the laws of the State of Texas; and FINANCIAL PACIFIC INSURANCE COMPANY, a corporation duly organized and existing under the laws of the State of California (herein collectively called the Companies), and having their corporate headquarters in Cedar Rapids, State of Iowa, does make, constitute and appoint Jason Gusso their true and lawful Attorney-in-Fact with power and authority hereby conferred to sign, seal and execute in its behalf all lawful bonds, undertakings and other obligatory instruments of similar nature provided that no single obligation shall exceed \$100,000,000.00

Surety Bond Number 54-255115
 Principal: Dakota Traffic Services, LLC
 Obligees: Woodbury County

and to bind the Companies thereby as fully and to the same extent as if such instruments were signed by the duly authorized officers of the Companies and all of the acts of said Attorney, pursuant to the authority hereby given and hereby ratified and confirmed.

The Authority hereby granted is continuous and shall remain in full force and effect until revoked by UNITED FIRE & CASUALTY COMPANY, UNITED FIRE & INDEMNITY COMPANY, AND FINANCIAL PACIFIC INSURANCE COMPANY.

This Power of Attorney is made and executed pursuant to and by authority of the following bylaw duly adopted by the Boards of Directors of UNITED FIRE & CASUALTY COMPANY, UNITED FIRE & INDEMNITY COMPANY, and FINANCIAL PACIFIC INSURANCE COMPANY.

"Article VI -- Surety Bonds and Undertakings"

Section 2, Appointment of Attorney-in-Fact. "The President or any Vice President, or any other officer of the Companies may, from time to time, appoint by written certificates attorneys-in-fact to act in behalf of the Companies in the execution of policies of insurance, bonds, undertakings and other obligatory instruments of like nature. The signature of any officer authorized hereby, and the Corporate seal, may be affixed by facsimile to any power of attorney or special power of attorney or certification of either authorized hereby; such signature and seal, when so used, being adopted by the Companies as the original signature of such officer and the original seal of the Companies, to be valid and binding upon the Companies with the same force and effect as though manually affixed. Such attorneys-in-fact, subject to the limitations set forth in their respective certificates of authority shall have full power to bind the Companies by their signature and execution of any such instruments and to attach the seal of the Companies thereto. The President or any Vice President, the Board of Directors or any other officer of the Companies may at any time revoke all power and authority previously given to any attorney-in-fact.

IN WITNESS WHEREOF, the COMPANIES have each caused these presents to be signed by its vice president and its corporate seal to be hereto affixed this 19th day of December, 2017

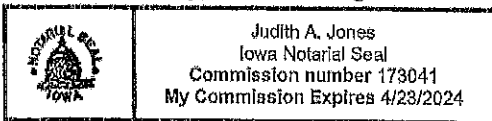


UNITED FIRE & CASUALTY COMPANY
 UNITED FIRE & INDEMNITY COMPANY
 FINANCIAL PACIFIC INSURANCE COMPANY

By: *Dennis J. Richmann* Vice President

State of Iowa, County of Linn, ss:

On 8th day of April, 2022, before me personally came Dennis J. Richmann to me known, who being by me duly sworn, did depose and say; that he resides in Cedar Rapids, State of Iowa; that he is a Vice President of UNITED FIRE & CASUALTY COMPANY, a Vice President of UNITED FIRE & INDEMNITY COMPANY, and a Vice President of FINANCIAL PACIFIC INSURANCE COMPANY the corporations described in and which executed the above instrument; that he knows the seal of said corporations; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporations and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporations.



Judith A. Jones
 Notary Public
 My commission expires: 4/23/2024

I, Mary A. Bertsch, Assistant Secretary of United Fire & Casualty Company and Assistant Secretary of United Fire & Indemnity Company, and Assistant Secretary of Financial Pacific Insurance Company, do hereby certify that I have compared the foregoing copy of the Power of Attorney and affidavit, and the copy of the Section of the bylaws and resolutions of said Corporations as set forth in said Power of Attorney, with the ORIGINALS ON FILE IN THE HOME OFFICE OF SAID CORPORATIONS, and that the same are correct transcripts thereof, and of the whole of the said originals, and that the said Power of Attorney has not been revoked and is now in full force and effect.

In testimony whereof I have hereunto subscribed my name and affixed the corporate seal of the said Corporations this 11th day of August 2023



By: *Mary A. Bertsch*

Assistant Secretary,
 UF&C & UF&I & FPIC

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 08/24/2023 Weekly Agenda Date: 08/29/2023

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Mark J. Nahra, County Engineer

WORDING FOR AGENDA ITEM:

Receive quotes for one pickup truck for the secondary road department

ACTION REQUIRED:

- | | | |
|--|---|--|
| Approve Ordinance <input type="checkbox"/> | Approve Resolution <input type="checkbox"/> | Approve Motion <input checked="" type="checkbox"/> |
| Public Hearing <input type="checkbox"/> | Other: Informational <input type="checkbox"/> | Attachments <input checked="" type="checkbox"/> |

EXECUTIVE SUMMARY:

The county annually takes bids for new equipment to maintain its fleet of vehicles. The county is requesting a quotation for one, new 3/4 ton crew cab pickup.

BACKGROUND:

The county owns 23 pickup trucks of assorted size and configuration for use by county crews and engineering staff. Typically we update one or two trucks every year. One aging 3/4 ton truck will be replaced for district 4. The district truck will replace the foreman's truck which will be considered for trade.

FINANCIAL IMPACT:

The project is paid for with Woodbury County local secondary road funds.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Recommend that the board receive the quotes and allow the county engineer to examine the responsive quotes and recommend award at a later board meeting.

ACTION REQUIRED / PROPOSED MOTION:

Motion that the board accept the pickup truck quotes and return them to the county engineer for an award recommendation.

WOODBURY COUNTY SECONDARY ROAD DEPARTMENT
2023 or 2024 FULL SIZE 4WD 3/4 TON CREW CAB PICKUP

ELIGIBLE VEHICLES: Ford F250, Chevrolet or GMC K2500, Dodge D2500. No demonstrators or used vehicles. New 2023 and 2024 models will also be considered.

SPECIFICATIONS: Units quoted shall meet or exceed the attached specifications.

CATALOGS: Literature or specification sheets giving detailed information of truck model bid shall be filed with the proposal. Modifications or deviations from printed specifications shall be described by a written statement to be included with the quote by each bidder.

DELIVERY: F.O.B. to Woodbury County Yard – Oto, Iowa.

PAYMENT: Woodbury County will make full payment within 30 days after the new truck is delivered and serviced to the County Yard. Trade will not be available until replacement pickup truck is delivered. Exception: If any accessories, components, or all Service Manuals are not delivered at this time, amount due will be retained until all missing bid items are supplied.

PURCHASE: Woodbury County will purchase one vehicle. Please return quote by 4:00 PM August 28, 2023 to the office of the Public Bidder at the Woodbury County Courthouse, 620 Douglas, Sioux City, Iowa 51101. Quote should be clearly marked "3/4 Ton Pickup Crew Cab Truck Bid". Each dealer, to qualify, must quote his truck as indicated for the Board of Supervisors to evaluate in the best interest of Woodbury County. Please seal quote. The Woodbury County Board of Supervisors reserves the right to waive compliance on minor variations from specifications and to reject any or all quotes if deemed to be in the best interest of Woodbury County. Woodbury County is not obligated to purchase the low quote and will purchase the truck that will best serve the county's needs.

The awarded dealer shall have a pre-order meeting with the county. The county engineer is to approve final vehicle details and to approve color selection to assure compliance with specifications prior to placing the order.

WOODBURY COUNTY SECONDARY ROAD DEPARTMENT
2023 or 2024 FULL SIZE 4WD 3/4 TON EXTENDED CAB PICKUP

page one

SPECIFICATIONS

1. Wheelbase – 155" minimum
2. Engine – 6.0-liter minimum gas engine.
3. Transmission – Heavy duty automatic transmission with overdrive for gasoline engine.
4. 4WD System: Truck is to allow 2WD/4WD operation at discretion of driver. 4WD is to be activated by a switch or a lever in the cab that allows "shift on the fly" capability for 2WD to 4WD shift. Automatic locking front hubs are required.
5. Running Boards – cab length running boards are to be installed.
6. Battery – 72 AMP Hr., 650 CCA. Alternator - 130 AMP
7. Fuel Tank - 26 Gal. minimum
8. Cooling System - Heavy duty radiator with transmission oil cooler. Anti-Freeze -30 below
9. Bumpers - Front & Rear (Rear to be heavy duty step)
10. Box Length - 6' 6"
11. Power Steering
12. Power Brakes: 4-wheel disc brakes with thick rotors and large pads.
13. Shocks - Heavy Duty, Front & Rear
14. G.V.W. – 8,600 pounds
15. Axles and Springs – appropriate to meet GVWR. Limited slip differential, 3.73-4.10 ratio.
16. Front Stabilizer Bar
17. Starting - Cold weather package (650 cold cranking amp battery and engine block heater). Truck is to be equipped with remote start.

WOODBURY COUNTY SECONDARY ROAD DEPARTMENT
2023 or 2024 FULL SIZE 4WD 3/4 TON EXTENDED CAB PICKUP
page two

18. Glass - Non- glare, tinted
19. Body
 - A. Four door crew cab.
 - B. Single color – White Clearcoat, **NO DECALS**
 - C. Front & rear wheel lip molding & lower body side protection molding painted to match body color.
 - D. Warranty - 36 months, 36,000 miles Full Warranty
6 year, 60,000 mile limited power train warranty
20. Tires - Must meet G.V.W. – LT245/75R17 10 ply BSW steel belted all terrain tires. Full size spare tire required.
21. Mirrors - Heated outside rear-view mirrors. Adjustable mirrors for towing. Inside rear view mirror.
22. Lighting - Dome lamp with driver & passenger switches & rear cargo lamp
23. Interior - Heavy-duty custom deluxe 40-20-40 cloth seats with vinyl floor mat with cold weather package. Interior to color coordinate with outside paint, preferably gray in color. Rear bench seat required. Right and left arm rests.
24. Heavy duty trailer towing package including trailer hitch with 2" receiver and 8000 lb. minimum capacity, four wire flat and 7 wire trailer connections that are fully wired and installed hydraulic over electric brake controller.
25. Misc. Accessories:
 - Air Conditioning
 - AM-FM Stereo Clock Radio
 - Bluetooth speaker and microphone for cell phone connection in cab.
 - Power windows and door locks
 - Outdoor temperature display/Compass
 - Gauges - Oil, Temp., Alternator
 - Intermittent wipers
 - Front and Rear mud guards or flaps
 - Cruise control and Tilt Steering Wheel
 - 12 V power outlet
 - Halogen headlamps
 - Daytime running lamps
 - Fog lamps and Front tow hooks
 - Spray on bed liner with lifetime warranty
 - Rear Camera

WOODBURY COUNTY SECONDARY ROAD DEPARTMENT
QUOTE FOR 2023 or 2024 FULL SIZE 4WD 3/4 TON EXTENDED CAB PICKUP

Woodbury County Unit to be traded:

Unit 46: 2017 Chevy 2500 4WD Extended Cab Pickup with V.I.N. 1GC2KVEG3HZ175419.
Trade-in may be inspected at the Oto County Shop by contacting Doug Shupe, District 4
Foreman at 712-251-7956.

Dealer: _____

Purchase with Trade:

Purchase Price: _____

Less Trade, Unit 46: _____

Net Purchase Price: _____

Specification Variances:

Dealership: _____

Signature: _____

Date: _____

The awarded dealer shall have a pre-order meeting with the county. The county engineer is to approve final vehicle details and to approve color selection to assure compliance with specifications prior to placing the order.

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 8/23/2023

Weekly Agenda Date: 8/29/2023

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Julie Conolly, Jeremy Taylor

WORDING FOR AGENDA ITEM:

Information Regarding Taxation of Solar as a Utility for Informational Purposes

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

This agenda item is to clear up various confusions regarding the taxation of utility-scale solar. The Board of Supervisors has engaged in thoughtful, deliberative debate over the past two months and has added the ability to add solar for private usage. As we ponder utility-scale solar, several misstatements or (mis)assumptions have been stated. This item is to neither advocate for or against utility-scale solar but simply to state facts as the Board makes decisions. Of course, taxation and public revenue is but one factor in looking at solar expansion whether in industrial or agricultural preservation zoning. Our hope is that this item is not to stray into its merits but simply to have a straightforward discussion of what solar looks like from a taxing perspective.

BACKGROUND:

From Julie Conolly, Woodbury County Assessor, in coordination with Ronald Simmons, Department of Revenue:

1. There is no 5-year exemption on solar as the state assesses these parcels, not the county assessor whether the land is leased or owned.
2. Because of the number of solar farms, Mid-American is assessed differently. When they gain a solar farm over \$1 million, the state of Iowa adds it as a "Major Addition." If it is under \$1 million, it gets added to similarly sized ones Mid-American owns, then disbursed based on generation value to the local taxing bodies. A new assessed solar farm is automatically a "Major Addition."
3. A solar farm assessed by the State is broken down into two parts, the building and land assessed (\$0.03 per \$1,000) with those taxes rendered to the State. A generation tax of .0006 x annual generation of annual kWh goes to the various taxing bodies.
4. Conglomerating 2,503 acres of random parcels in Liberty Township from a taxation perspective on ag yields \$94,060 annually. Prospective solar companies were not responsive in time for this agenda item for a comparison value.

From Jeremy Taylor, Woodbury County Supervisor in coordination with Will Dougherty, Mid-American

5. The Port Neal Solar project in Woodbury County commissioned in February 2022 generated 7,764,510 kWh which yielded \$4,659 in taxes for roughly 23 acres. (This confirms Julie's information on the .0006 tax rate).
6. As Julie likewise confirms, Will aptly reports along with Dept. of Revenue that zoning is irrelevant as rollbacks do not apply to state-assessed utility solar "Utility Replacement Tax" 437A. Some of us were under the misassumption that zoning could impact rollback values which is not the case. Whatever decisions are made (or are not), zoning should not be made with taxation revenue in mind.

FINANCIAL IMPACT:

7. For example, a 100-MW solar project taking up 600 acres of land would be taxed at \$120,840, or scaled to 2503 acres for \$504,104. The yield on ag would be \$94,060. Put in another way, a similarly sized solar project would yield 5.35 times as much tax revenue. That is not to argue that one is superior because there are other values of economic development such as the purchase locally of seed, equipment, crop insurance, etc. and the preservation of ag that our Land Use Development calls for. Again, these are "just the facts," not a for/against. This analysis does not consider what is better for people from a revenue side, nor look at spending locally versus out-of-county or out-of-state.

8. The attachments that are back-up to this agenda item include "Center for Rural Affairs: Taxing Utility Scale Solar in Iowa," which states some of the following parameters:

-437A.6. triggers a generation tax (most typical)

-437A.4 would most of the time not apply because it would only be the case if adding load to a service territory

9. The size and scope of projects in terms of investment is not relevant to the taxation factor because it based solely on generation. In other words, when we think of a \$400, \$600 million, or \$1.7 billion investment, we can factor a guaranteed assessment value. That is not the case with solar. We need to think strictly in terms of generation when calculating the assessment and wonder if there is a minimum generation analysis similar to whether or not there is a minimum guaranteed assessment value.

10. The debate over utility-scale has been thoughtful, deliberative, and full of healthy transparent public debate. This information item simply seeks to advance that discussion with one more piece of information to consider.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Receive the information

ACTION REQUIRED / PROPOSED MOTION:

Receive the information

RESOURCE GUIDE:

TAXING UTILITY-SCALE SOLAR PROJECTS IN IOWA

Iowa is in the middle of an unprecedented boom in solar energy at all levels. Utility-scale solar, the largest type of project, is defined as a solar energy system with enough capacity to produce electricity to sell to energy providers, not to directly supply end-use customers. As of 2018, the average project capacity for utility-scale solar was 5 megawatts (MW), but recently these projects are being expanded to produce hundreds of megawatts of electricity.¹

The first utility-scale projects came before the Iowa Utilities Board for approval in summer 2019 with a 100 MW project proposed in Louisa County, followed by a series of projects totaling 749 MW in Worth, Mitchell, and Howard counties. The rapid expansion of investment in solar energy has spurred many local officials to see it as an economic development tool that also produces affordable and renewable electricity. As counties begin to explore utility-scale solar within their boundaries, deciphering the level of tax revenue generated by each project can help ensure the greatest return on investment for their constituents.

IOWA'S REPLACEMENT TAX (§437A)

Iowa's Replacement Tax is designed to nullify property taxes that would be imposed on electric companies, natural gas companies, electric cooperatives, and municipal utilities and replace those with a system of taxation that imposes similar generation, transmission, and delivery taxes on competitors who generate, transmit, or deliver electricity or natural gas in the same competitive service area. The tax is also intended to preserve revenue neutrality and debt capacity for local governments and taxpayers, preserve neutrality in the allocation and cost impact of any Replacement Tax among and upon consumers of electricity and natural gas in this state, and to provide a system of taxation that reduces existing administrative burdens on state government (§437A.2).²

The total tax revenue generated by a utility-scale solar project consists of calculating three separate assessments:

- 1 Replacement Tax imposed on electric generation,
- 2 Replacement Tax imposed on delivery of electricity, and
- 3 Replacement Tax imposed on electric transmission.

Once collected by county treasurers, the Replacement Tax liability is distributed to local taxing bodies (schools, cities, counties, etc.) in the same manner as property taxes. Separately, utility-scale solar projects are also subject to a statewide property tax assessment, the revenue from which is directed into the state's general fund.

EQUATIONS AND EXAMPLES

For the purpose of creating tangible examples with the tax equations set forth in this publication, we have chosen to use a 200 MW utility-scale solar project in central Iowa within one of the two investor-owned utility service areas as a hypothetical situation. This example also hypothesizes that the owner of this utility-scale solar project owns 5 pole line miles of a 35 kilovolt (kV) high-voltage transmission line. The project is assessed at a total value of \$200 million. An assumption is made that the project emits the same amount of electricity for each day in a year; given the common curtailment of utility-scale solar projects, this assumption is likely not frequently replicated. This project does not exist and only serves to facilitate the calculation of hypothetical examples.



PART ONE: REPLACEMENT TAX IMPOSED ON ELECTRIC GENERATION (§437A.6)

The Replacement Tax is used to calculate the applicable taxes for utility-scale solar projects in Iowa. The Replacement Tax rate imposed on electric generation in Iowa is equal to six-hundredths of a cent for each kilowatt-hour (kWh) of electricity generated within the state during the relevant tax year. This means for each kilowatt-hour of electricity produced by a utility-scale solar project, the project owner must pay \$0.0006. This component of the Replacement Tax will be returned to the county after collection at the state level.

Note: The following equations reflect a fictional scenario that most likely represents the baseline of several solar installations in the state for production. To view the most accurate information possible about a proposed solar energy project, use the PVWatts Calculator from the U.S. Department of Energy.³

Equation: Project capacity (kW) X Average annual radiation in Des Moines, Iowa = Maximum total kWh/day

Example: 200 MW = 200,000 kW X 4.8⁴ = 960,000 kWh

Equation: Maximum total kWh/day X Average solar capacity factor⁵ = Actual total kWh/day

Example: 960,000 kWh/h X 23.54% = 225,984 kWh/day

Equation: Actual Total kWh/day X 365 days = Actual total kWh/year

Example: 225,984 kWh/day X 365 days = 82,484,160 kWh/year

Equation: Actual total kWh/year X Replacement Tax rate imposed on electric generation = Total revenue generated by the Replacement Tax imposed on electric generation in a tax year

Example: 82,484,160 kWh/year X \$.0006/kWh = \$49,490.50 total revenue generated by the Replacement Tax imposed on electric generation in a tax year



PART TWO: REPLACEMENT TAX IMPOSED ON DELIVERY OF ELECTRICITY (§437A.4)

For an owner of a utility-scale solar project that delivers electricity for sale to an end-user or a utility, a Replacement Tax is imposed on that delivery only if the owner is selling directly to end-users in a specific utility service area. The delivery tax rates imposed in this section are dependent upon which utility service area the energy is delivered in. If the energy from the project is sold to another utility, as is often the case with utility-scale solar, a Replacement Tax on delivery need not be paid by the solar project owner. These tax rates are revised twice yearly by the Iowa Department of Revenue and are published in May and December. The most recent publication of these electric delivery tax rates in the Iowa Administrative Bulletin included 26 different rates based on utility service areas.⁶ For project owners generating and delivering electricity in multiple utility service areas, several delivery tax rates may be applicable and are multiplied by the total kWh delivered in the relevant utility service area in a tax year. Utility service areas can be found by consulting the Iowa Utilities Board Electrical Service Area Boundaries map.⁷ This component of the Replacement Tax will be returned to the county after collection at the state level.

Equation: Total kWh delivered in the utility service area in one tax year X delivery tax rate for the utility service area where electricity was delivered = total revenue generated by the Replacement Tax imposed on delivery of electricity in a tax year

Example: \$0.00259183 (Relevant delivery tax rate as of May 2020 for the relevant utility service area) X 82,484,160 (Actual total kWh/year delivered in this service area) = \$213,784.92 (Total revenue generated by the Replacement Tax imposed on delivery of electricity in a tax year)

PART THREE: REPLACEMENT TAX IMPOSED ON ELECTRIC TRANSMISSION (§437A.7)

Utility-scale solar project owners who also own transmission line property must pay the Replacement Tax imposed on electric transmission. If the project owner sends its energy to the electric grid through a transmission line that is owned by a third party, the project owner is not responsible for the payment of this tax. The rate for this tax is calculated based on the number of pole line miles owned or leased in a tax year, as well as the capacity of that transmission line, in kilovolts, in a tax year. The Iowa Department of Revenue charges the following rates for the Replacement Tax imposed on electric transmission:⁸

4.5 to 100 kV	x	\$ 550 per pole line mile	=	\$
101 to 150 kV	x	\$ 3,000 per pole line mile	=	\$
151 to 300 kV	x	\$ 700 per pole line mile	=	\$
More than 300 kV	x	\$ 7,000 per pole line mile	=	\$

This component of the Replacement Tax will be returned to the county after collection at the state level.

Equation: Rate for transmission lines within given capacity range per pole line mile X number of owned or leased pole line miles = total revenue generated by the Replacement Tax imposed on electric transmission in a tax year

Example: 5 miles X \$550 per pole line mile = \$2,750 total revenue generated by the Replacement Tax imposed on electric transmission in one tax year



PART FOUR: STATEWIDE PROPERTY TAX (§437A.18)

The statewide property tax is assessed at 3 cents for every \$1,000 of value on property used for the generation, delivery, and transmission of electricity within Iowa. To calculate this tax assessment, the state requires a final total cost of the project and a calculation of projected depreciation. This total acquisition cost, minus projected depreciation (up to a maximum of 70 percent), is what the state requires in Replacement Tax Form C from utility-scale solar project owners. According to the National Renewable Energy Laboratory at the U.S. Department of Energy, the average cost of building a utility-scale solar project remains at approximately \$1 million for each megawatt of solar capacity.⁹

Equation: **Total acquisition cost – accumulated depreciation = book value used by the state to calculate statewide property tax assessment**

Example: \$200,000,000 (total project cost for 200 MW project) – \$100,000,000 (50 percent accumulated depreciation) = \$100,000,000 (book value used by the state to calculate statewide property tax assessment)

Equation: **Book value used by the state to calculate statewide property tax assessment / 1,000 = book value per \$1,000 of value**

Example: \$100,000,000 book value / 1,000 = 100,000

Equation: **Book value per \$1,000 of value X statewide property tax rate = total revenue to the state's General Fund from the statewide property tax assessment on property used for generation, delivery, and transmission in Iowa in one tax year**

Example: 100,000 X \$0.03 = \$3,000 in total revenue to the state's General Fund from the statewide property tax assessment on property used for generation, delivery, and transmission in Iowa in one tax year



EXAMPLE: TOTAL TAX REVENUE GENERATION

\$49,490.50

Total revenue generated by the Replacement Tax
imposed on electric generation in a tax year

+

\$213,784.92

Total revenue generated by the Replacement Tax
imposed on delivery of electricity in a tax year

+

\$2,750.00

Total revenue generated by the Replacement Tax
imposed on electric transmission in one tax year

+

\$3,000.00

Total revenue to the state's General Fund from the statewide property tax assessment
on property used for generation, delivery, and transmission in Iowa in one tax year

=

\$269,025.42 total tax revenue generated

*by a hypothetical 200 MW utility-scale solar project in central Iowa within
one of the two investor-owned utility service areas with an assumed ownership
of 5 pole line miles of a 35 kV transmission line



SECTION TWO: DEFINITION OF TERMS

Project capacity:	This refers to the total capacity of the installed utility-scale project. Commonly, this is expressed in megawatts and can reach several hundred for large solar installations. To calculate the Replacement Tax components, this must be converted to kilowatts, one of which is the equivalent of 0.001 megawatt.
Average annual radiation:	The number of daily hours in a month or year equivalent to the full sun intensity is referred to as the solar radiation. The Department of Energy's National Renewable Energy Laboratory has compiled the solar radiation for sites across the U.S. on both a monthly and annual basis for different tilt angles. For this example, we have used the annual radiation in Des Moines, at a tilt angle equal to its latitude (about 42°), which is 4.8 hours. ¹⁰
Maximum total kWh/day:	This number is calculated by multiplying the maximum possible output of a project (i.e. total capacity in kW) by the average annual radiation in a given area. In this example, a 200 megawatt project in Des Moines could theoretically produce up to 480,000 kWh each day. However, most systems do not meet their total possible output on any given day or each day of a given year.
Average solar capacity factor:	Solar capacity factor is a measure of how much energy is produced by a plant compared with its maximum output potential. This is measured as a percentage, generally by dividing the total energy produced during some period of time by the amount of energy the plant would have produced if it ran at full output during that time. In this example, the average capacity factor for photovoltaic utility-scale solar averages 23.54 percent between 2010 and 2019. ¹¹
Actual total kWh/day:	This figure is calculated by multiplying the maximum total kWh/day by the average solar capacity factor. This number is a reflection of the actual total kWh/day based on the average solar capacity factor because it quantifies how often a solar energy project meets its maximum possible output. In this example, the 200 MW solar project could, in theory, produce 480,000 kWh each day. However, given that the project only reaches full capacity 23.54 percent of the time, the actual total output of kWh/day is 225,984 kWh/day.
Actual total kWh/year:	This figure is a quantification of the total actual production of kWh in one year of this project. This can be calculated by multiplying the actual total kWh/day by the number of days the project operates in a given year. In this example, we have assumed the project operates all 365 days. However, solar is a distributed resource that is often curtailed, especially at the utility scale. A more accurate number of days the project will operate could affect the total tax revenue generated over one year.



SECTION TWO: DEFINITION OF TERMS, CONTINUED

Replacement Tax:

This tax is assessed on electric companies, natural gas companies, electric cooperatives, and municipal utilities that generate, produce, transmit, or deliver electricity and natural gas in Iowa. However, the following are exempt:

- A low capacity factor electric power generating plant;
- Facilities owned by or leased to a municipal utility when devoted to public use and not held for pecuniary profit, except facilities of a municipally owned electric utility held under joint ownership or lease and facilities of an electric power facility financed under chapter 28F or 476A;
- Wind energy conversion property subject to section 427B.26 or eligible for a tax credit under chapter 476B;
- Methane gas conversion property subject to section 427.1, subsection 29, to the extent the property is used in connection with, or in conjunction with, a publicly owned sanitary landfill or used to collect waste that would otherwise be collected by, or deposited with, a publicly owned sanitary landfill;
- Facilities owned by or leased to a state university or university of science and technology, to the extent electricity generated by such facilities is consumed exclusively by such state university or university of science and technology; and
- On-site facilities wholly owned by or leased in their entirety to a self-generator (§437A.6).

SOURCES

1 “Most U.S. utility-scale solar photovoltaic power plants are 5 megawatts or smaller.” U.S. Energy Information Administration, Feb. 7, 2019, eia.gov/todayinenergy/detail.php?id=38272. Accessed November 2020.

2 “Taxes on Electricity and Natural Gas Providers, §437A.2, Iowa Code 2021.” The Iowa Legislature, Nov. 24, 2020, legis.iowa.gov/docs/code/437A.2.pdf. Accessed December 2020.

3 “PVWatts Calculator.” National Renewable Energy Laboratory, U.S. Department of Energy, Office of Energy Efficiency and Renewable Energy, pvwatts.nrel.gov/index.php. Accessed December 2020.

4 “Solar PV Energy Guide.” Iowa Energy Center, iowaeconomicdevelopment.com/userdocs/programs/15302_IEC_SolarEnergyGuide_Web.pdf. Accessed November 2020.

5 “Electric Power Monthly, Table 6.07.B. Capacity Factors for Utility Scale Generators Primarily Using Non-Fossil Fuels.” U.S. Energy Information Administration, eia.gov/electricity/monthly/epm_table_grapher.php?t=epmt_6_07_b. Accessed November 2020.

6 “Iowa Administrative Bulletin.” The Iowa Legislature, vol. XLII, no. 24, pp. 2675-2700, May 20, 2020, legis.iowa.gov/docs/aco/bulletin/05-20-2020.pdf. Accessed November 2020.

7 “Electrical Service Area Boundaries.” Iowa Utilities Board, Iowa Department of Transportation, iowadot.gov/maps/digital-maps/electrical/electrical. Accessed November 2020.

8 “For Utilities and Cable Companies—Central Assessment (Reporting Forms), Replacement Tax Form A.” Iowa Department of Revenue, tax.iowa.gov/utilities-and-cable-companies-central-assessment-reporting-forms. Accessed November 2020.

9 Feldman, David, and Robert Margolis. “Q4 2019/Q1 2020 Solar Industry Update.” National Renewable Energy Laboratory, May 28, 2020, nrel.gov/docs/fy20osti/77010.pdf. Accessed November 2020.

10 “Solar PV Energy Guide.” Iowa Energy Center, iowaeconomicdevelopment.com/userdocs/programs/15302_IEC_SolarEnergyGuide_Web.pdf. Accessed November 2020.

11 “Electric Power Monthly, Table 6.07.B. Capacity Factors for Utility Scale Generators Primarily Using Non-Fossil Fuels.” U.S. Energy Information Administration, eia.gov/electricity/monthly/epm_table_grapher.php?t=epmt_6_07_b. Accessed November 2020.

