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**ITEMS TO INCLUDE ON AGENDA FOR NOVEMBER 9, 2021**

**WOODBURY COUNTY, IOWA**

Lease Agreement by and between Woodbury County Law Enforcement Center Authority and Woodbury County, Iowa

- Resolution amending Resolution #13,070<sup>2</sup> levying a direct annual tax for payment of the Base Rent and Additional Rent due under the Lease Agreement by and between Woodbury County Law Enforcement Center Authority and Woodbury County, Iowa, pursuant to Section 346.27 of the Code of Iowa

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE  
CHAPTER 21 AND THE LOCAL RULES OF THE COUNTY.

November 9, 2021

The Board of Supervisors of Woodbury County, State of Iowa, met in open session, in the Board Room, Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, at 4:30 P.M., on the above date. There were present Chairperson Rocky De Witt, in the chair, and the following named Board Members:

Keith Radig, Jeremy Taylor, Matthew Ung, Justin Wright

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

Board Member De Witt introduced the following Resolution entitled "RESOLUTION AMENDING RESOLUTION #13,070<sup>2</sup> LEVYING A DIRECT ANNUAL TAX FOR PAYMENT OF THE BASE RENT AND ADDITIONAL RENT DUE UNDER THE LEASE AGREEMENT BY AND BETWEEN THE WOODBURY COUNTY LAW ENFORCEMENT CENTER AUTHORITY AND WOODBURY COUNTY, IOWA, PURSUANT TO SECTION 346.27 OF THE CODE OF IOWA", and moved that the same be adopted. Board Member Radig seconded the motion to adopt. The roll was called and the vote was,

AYES: De Witt, Radig, Taylor, Ung, Wright

NAYS: \_\_\_\_\_

Whereupon, the Chairperson declared the Resolution duly adopted as follows:

#13,362

RESOLUTION AMENDING RESOLUTION #13,070<sup>2</sup>  
LEVYING A DIRECT ANNUAL TAX FOR PAYMENT OF  
THE BASE RENT AND ADDITIONAL RENT DUE  
UNDER THE LEASE AGREEMENT BY AND BETWEEN  
THE WOODBURY COUNTY LAW ENFORCEMENT  
CENTER AUTHORITY AND WOODBURY COUNTY,  
IOWA, PURSUANT TO SECTION 346.27 OF THE CODE  
OF IOWA

WHEREAS, Woodbury County, State of Iowa ("County"), is a political subdivision, organized and existing under the Constitution and laws of the State of Iowa; and

WHEREAS, pursuant to Section 346.27 of the Code of Iowa, the County entered into that certain Lease Agreement dated September 1, 2020, as amended and substituted (the "County Lease") with the Woodbury County Law Enforcement Center Authority (the "Authority") for the non-exclusive use of the Facility (as defined in the County Lease); and

WHEREAS, Section 346.27(22) of the Code of Iowa provides that when the County enters into a lease with the Authority, the governing body of the County shall provide by ordinance or resolution for the levy and collection of a direct annual tax sufficient to pay the

annual rent payable under the lease as and when it becomes due and payable. The tax shall be levied and collected in like manner with the other taxes of the County and shall be in addition to all other taxes authorized to be levied by the County. This tax shall not be included within and shall be in addition to any statutory limitation of rate or amount for the County. The taxes realized from the tax levy shall be deposited into an account in the debt service fund of the County for the payment of the annual rent and shall not be disbursed for any other purpose; and

WHEREAS, pursuant to the County Lease, the County agreed to make semi-annual payments of Base Rent and Additional Rent (as those terms are defined in the County Lease) to the Authority; and

WHEREAS, pursuant to the County Lease, the Authority agreed to issue its Law Enforcement Center Facilities Revenue Bonds (the "Bonds") for the purpose of financing the design, construction, equipping, and furnishing of the Facility (as defined in the County Lease), including the acquisition of land for such purposes, for the joint use of the County and City of Sioux City, Iowa (the "City"); and

WHEREAS, pursuant to Section 18.1 of the County Lease, the parties agreed to enter into an Amended and Substituted Lease Agreement to be dated on or about the closing of the issuance of the Additional Bonds (as defined in the County Lease); and

WHEREAS, the Amended and Substituted Lease Agreement updates the schedule of Base Rent payments to include the Additional Bonds the Authority expects to issue on or about November 17, 2021; and

WHEREAS, on October 20, 2020, the Board of Supervisors of the County did adopt a certain Resolution #13,070 entitled "Resolution levying a direct annual tax for payment of the Base Rent and Additional Rent due under the Lease Agreement by and between Woodbury County Law Enforcement Center Authority and Woodbury County, Iowa, pursuant to Section 346.27 of the Code of Iowa"; and

WHEREAS, due to the updated Base Rent and Additional Rent in the Amended and Substituted Lease Agreement, it is necessary to make changes to Resolution #13,070 adopted on October 20, 2020; and therefore, said Board has adopted a new Resolution to be substituted in its entirety for Resolution #13,070 previously adopted on October 20, 2020, levying a direct annual tax for payment of the Base Rent and Additional Rent due under the County Lease, as amended and substituted, pursuant to Section 346.27 of the Code of Iowa; and

WHEREAS, the Board of Supervisors has taken such acts as are necessary to levy and collect the direct annual tax.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, STATE OF IOWA:

Section 1. Authorization. The direct annual tax authorized by Section 346.27 of the Code of Iowa is being specially levied to pay the Base Rent and Additional Rent due under the County

Lease, as amended and substituted. The Base Rent shall be paid to the Authority to finance the design, construction, equipping, and furnishing of the Woodbury County Law Enforcement Center, including the acquisition of land for such purposes, for the joint use of the County and City, and not to finance the general purposes of the County. Subject to Section 3 below, the County shall continue to levy and collect the direct annual tax until such time as the bonds issued by the Authority to finance the Facility have been paid in full.


Section 2. Levy of Direct Annual Tax. For the purpose of providing funds to pay the Base Rent and Additional Rent due under the County Lease, as amended and substituted, as required under Section 346.27 of the Code of Iowa, there is levied for each future year the following direct annual tax upon all the taxable property in Woodbury County, State of Iowa, to wit:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30) YEAR OF COLLECTION
\$2,131,028.23	2021/2022
\$4,018,076.09 ✓	2022/2023
\$4,014,888.26	2023/2024
\$4,020,352.90	2024/2025
\$4,017,860.70	2025/2026
\$4,015,012.40	2026/2027
\$4,018,510.00	2027/2028
\$4,016,995.26	2028/2029
\$4,016,998.26	2029/2030
\$4,017,750.00	2030/2031
\$4,019,713.26	2031/2032
\$4,012,840.76	2032/2033
\$4,016,984.50	2033/2034
\$4,016,631.00	2034/2035
\$4,016,773.50	2035/2036
\$4,018,332.50	2036/2037
\$4,021,101.00	2037/2038
\$4,014,924.50	2038/2039
\$4,009,957.50	2039/2040
\$3,936,000.00	2040/2041

Section 3. Amendment of Levy of Annual Tax. This Board may file an amendment to this Resolution with the County Auditor.

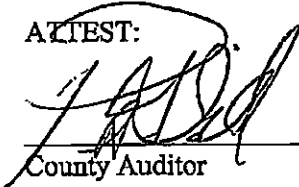
Section 4. Filing. A certified copy of this Resolution shall be filed with the County Auditor of Woodbury County, State of Iowa, who shall, pursuant to Sections 76.2 and 346.27 of the Code of Iowa, levy, assess and collect the tax in the same manner as other taxes and, when collected, these taxes shall be used only for the purpose of paying the Base Rent and Additional Rent due under the County Lease, as amended and substituted.

PASSED AND APPROVED this 9th day of November, 2021.



Chairperson

ATTEST:



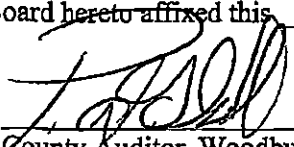
County Auditor

CERTIFICATE

STATE OF IOWA )  
 ) SS  
COUNTY OF WOODBURY )

I, the undersigned County Auditor of Woodbury County, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the County showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective County offices as indicated therein, that no Board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

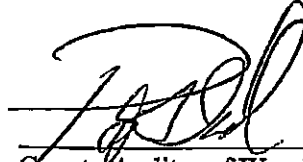
WITNESS my hand and the seal of the Board hereto affixed this 9<sup>th</sup> day of November, 2021.

  
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County Auditor, Woodbury County, State of Iowa

(SEAL)

COUNTY AUDITOR'S CERTIFICATE

I, Patrick Gill, County Auditor of Woodbury County, State of Iowa, hereby certify that on the 10<sup>th</sup> day of November, 2021 there was filed in my office the Resolution of the Board of Supervisors of Woodbury County, State of Iowa, adopted on the 9<sup>th</sup> day of November, 2021, such Resolution amending Resolution #13,078 levying a tax for the purpose of paying the Base Rent and Additional Rent due under the Lease Agreement, as amended and substituted, with the Woodbury County Law Enforcement Center Authority pursuant to Section 346.27 of the Code of Iowa.



(COUNTY SEAL)

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County Auditor of Woodbury County, State of  
Iowa