

APRIL 4, 2023, FOURTEENTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, April 4, 2023, at 4:30 p.m. Board members present were Bittinger II, Nelson, Taylor, Ung, and Radig. Staff members present were Karen James, Board Administrative Assistant, Dennis Butler, Budget and Finance Director, Joshua Widman, Assistant County Attorney, and Michelle Skaff, Deputy 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 Radig to approve the agenda for April 4, 2023. Carried 5-0. Copy filed.
Motion Radig by second by Nelson to approve the following items by consent:
2. To approve minutes of the March 28, 2023 meeting. Copy filed.
3. To approve the claims totaling \$506,487.83. Copy filed.
- 4a. To approve the appointment of June Hall, 205 W Main St., Smithland, to Little Sioux Township clerk, previously held by Brad Steinhoff, until the next regular/general election. Copy filed.
- 4b. To approve the appointment of Paul Frahm, 3317 Lee Ave., Smithland, to the Little Sioux Township trustee, previously held by Scott Blakely, until the next regular/general election. Copy filed.
5. To approve an application for a 12-month, Special Class C Retail Liquor License, with Outdoor Services privileges for Scarecrow Farm, Lawton, effective 06/01/23 through 05/31/24. Copy filed.
6. To approve the appointment of Easton Voigt, Civilian Jailer, County Sheriff Dept., effective 04-10-23, \$23.33/hour. Job Vacancy Posted 2-6-23. Entry Level Salary: \$23.33/hour.; the appointment of Susan Turner, Clerk II, County Treasurer Dept., effective 04-17-23, \$18.22/hour. Job Vacancy Posted 3-1-23. Entry Level Salary: \$18.22/hour.; the reclassification of Preston Newman, Sheriff Deputy, County Sheriff Dept., effective 04-17-23, \$30.86/hour, 16%=\$4.31/hour. Per CWA Deputy Sheriff Contract agreement, from Class 2 to Class 1.; the reclassification of Brenda Sopoci, Youth Worker, Juvenile Detention Dept., effective 04-17-23, \$29.56/hour, 6.5%=\$1.81/hour. Per AFSCME Juvenile Detention Contract agreement, from Grade 1/Step 5 to Grade 1/Step 6.; and the reclassification of Dennis Butler, Budget & Finance Director, Board Administration Dept., effective 07-01-23, \$118,793.06/year, 5%=\$5,656.81/yr. Salary Increase post Cost of Living Increase. Copy filed.

Carried 5-0.

7. Information was presented on Hungry Canyons Alliance Program by John Thomas. Copy filed.
- 8a. Motion by Radig second by Bittinger to receive the final staff report and the Zoning Commission's recommendation from their 3/27/23 meeting to approve the final plat of Kerr Addition, a minor subdivision to Woodbury County, Iowa. Carried 5-0. Copy filed.
- 8b. Motion by Radig second by Ung to approve and authorize the Chairperson to sign a Resolution accepting and approving the final plat of the Kerr Addition, a Minor Subdivision to Woodbury County. Carried 5-0.

**BOARD OF SUPERVISORS
RESOLUTION #13,579
ACCEPTING AND APPROVING KERR ADDTION
A MINOR SUBDIVISION
WOODBURY COUNTY, IOWA**

Whereas, the Planning and Zoning Commission and the Woodbury County Board of Supervisors have reviewed and approved the Final Plat of Kerr Addition to Woodbury County, Iowa, and whereas approval of the Final Plat of Kerr Addition to Woodbury County, Iowa has been recommended to the Woodbury County Board of Supervisors by the Planning and Zoning Commission. Now, therefore be, and it is, resolved by the Woodbury County Board of

Supervisors, that said Final Plat of Kerr Addition to Woodbury County, Iowa, as hereto attached and forming part of this Resolution be, and the same hereby is, accepted and approved.

Dated April 4, 2023
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 9. Motion by Ung second by Taylor to receive for signatures a Resolution in opposition to changes to Local Option Sales and Service Tax changes – SF 550. Carried 5-0.

**RESOLUTION IN OPPOSITION TO CHANGES TO LOCAL OPTION
SALES AND SERVICE TAX CHANGES – SF 550
RESOLUTION #13,580**

WHEREAS, the voters of Woodbury County and cities within the county have voted to enact a 1 cent Local Option Sales Tax in accordance with Iowa Code 423B, and

WHEREAS, 80% of the revenue derived from the tax is used for property tax relief and directed to replace property tax levies for road and bridge maintenance and improvements, and

WHEREAS, 20% of the revenue derived from the tax is used to support local economic development efforts, and

WHEREAS, the residents of Woodbury County have grown to rely on these revenues as a means to reduce property taxes, and

WHEREAS, the 2023 legislative session has seen the introduction of SF 550, which proposes to convert the Local Option Sales Tax efforts into a statewide sales tax and impose the new sales tax in every jurisdiction, thereby triggering the constitutional amendment to require an allocation of 3/8th of a cent to the Iowa Water and Land Legacy (IWLL) trust fund, and

WHEREAS, SF 550 proposed to backfill revenues lost due to the proposal, but Woodbury County has concerns of the Legislature’s ability to continue backfilling revenues, and

WHEREAS, many voters in counties across Iowa have voted to implement a local option sales tax, and

WHEREAS, counties where Local Option Sales Tax (LOST) have been approved also approve revenue purpose statements (RPS) directing their local government on the expenditure of LOST funds, and

WHEREAS, SF 550 also sunsets these provisions on January 1, 2025, after which no jurisdiction will have the authority to take either a LOST proposal or revenue purpose statement to a vote, essentially deleting the local government’s ability to have local option sales taxes.

THEREFORE, the Woodbury County Board of Supervisors would like to express their support of the current Local Option Sales Tax. The current law best represents the interest of voters and furthers the reduction of property taxes, which is a common goal of the County and the Iowa Legislature. The Board of Supervisors unanimously supports the Iowa Water and Land Legacy (IWLL) trust fund; however, SF 550 as currently written, would not only strip the county of control over Local Option Sales Tax (LOST) revenues, but would effectively disregard the will of the Voters.

Passed and approved on this 4th day of April, 2023.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 10. Motion by Radig second by Bittinger to direct zoning to evaluate solar power in Woodbury County. Carried 5-0. Copy filed.

Doyle Turner addressed the board regarding solar power.

11. Reports on committee meetings were heard.

12. There were no citizen concerns

13. Board concerns were heard.

The Board adjourned the regular meeting until April 11, 2023.

Meeting sign in sheet. Copy filed.