



NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS  
(MAY 19, 2026) (WEEK 21 OF 2026)

Live streaming at:

<https://www.youtube.com/user/woodburycountyiowa>

Agenda and Minutes available at:

[www.woodburycountyiowa.gov](http://www.woodburycountyiowa.gov)

Daniel A. Bittinger II  
389-4405

[dbittinger@woodburycountyiowa.gov](mailto:dbittinger@woodburycountyiowa.gov)

Kent T. Carper  
570-7681

[kcarper@woodburycountyiowa.gov](mailto:kcarper@woodburycountyiowa.gov)

David L. Dietrich  
870-9224

[ddietrich@woodburycountyiowa.gov](mailto:ddietrich@woodburycountyiowa.gov)

Mark E. Nelson  
540-1259

[mnelson@woodburycountyiowa.gov](mailto:mnelson@woodburycountyiowa.gov)

Matthew A. Ung  
490-7852

[matthewung@woodburycountyiowa.gov](mailto:matthewung@woodburycountyiowa.gov)

You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held May 19, 2026, 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 will recognize the agenda item presenter before asking for public comments or board discussion.
3. Members of the public will approach the microphone one at a time and give their name and city of residence before their statement.
4. Members of the public who comment 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**

**2:30 p.m.** Joint closed session with LEC Authority {Iowa Code Section 21.5 (1) (c)}  
**Dennis Butler Meeting Room**

**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 6 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 May 12, 2026
3. Approval of claims.
4. Human Resources – Melissa Thomas  
Approval of Memorandum of Personnel Transactions

5. County Treasurer – Tina Bertrand
  - a. Approve the refund be issued to Goosmann Law Firm PLC for \$6310.00
  - b. Approval of resolution for abatement taxes for Yes Evergreen Villages
  - c. Approval of resolution for abatement taxes for K.X.
  - d. Approval of resolution for abatement taxes for Regency of Iowa Inc.
  - e. Approval of resolution for abatement taxes for Sunshine Carnes
  
6. County Auditor – Michelle Skaff  
 Receive the appointment of David Hoaglund to fill the vacant council seat, in the City of Anthon, left when Connie Westphal was appointed mayor

**End of Consent Agenda**

- |  |             |
|--|-------------|
| 7. County Auditor – Michelle Skaff<br>Approve and receive for signature a contract with Cost Advisory Services, Inc. to provide professional consulting services to Woodbury County, Iowa. | Action      |
| 8. Reports on Committee Meetings   | Information |
| 9. Citizen Concerns  | Information |
| 10. Board Concerns   | Information |

**ADJOURNMENT**

*Subject to Additions/Deletions*

## CALENDAR OF EVENTS

- WED., MAY 20 12:00 p.m.** Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
- THU., MAY 21 4:30 p.m.** Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
- FRI., MAY 22 1:00 p.m.** Region IV Hazardous Materials Response Commission, 6401 Gordon
- MON., MAY 25 5:00 p.m.** Zoning Commission Meeting, Courthouse Basement Boardroom
- THU., MAY 28 10:00 a.m.** Siouxland Regional Transit Systems (SRTS) Board Meeting, 6401 Gordon Dr.
- 11:15 a.m.** Western Iowa Community Improvement Regional Housing Trust Fund Board of Directors, 6401 Gordon, Dr.
- MON., JUNE 1 5:00 p.m.** Board of Adjustment meeting, Courthouse Basement Boardroom
- WED., JUNE 3 7:30 a.m.** SIMPCO Executive/Finance Committee, 6401 Gordon Drive
- 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.
- WED., JUNE 10 8:05 a.m.** Woodbury County Information Communication Commission, First Floor Boardroom
- 12:00 p.m.** District Board of Health Meeting, 1014 Nebraska St.
- THU., JUNE 11 4:00 p.m.** Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
- WED., JUNE 17 12:00 p.m.** Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
- THU., JUNE 18 4:30 p.m.** Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
- 5:30 p.m.** SIMPCO Board of Directors Meeting and Annual Award Banquet, Akron Golf Course
- FRI., JUNE 19 12:00 p.m.** Siouxland Human Investment Partnership Board Meeting, 607 – 4<sup>th</sup> St.

**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.*

**MAY 12, 2026, TWENTIETH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS**

The Board of Supervisors met on Tuesday, May 12, 2026, at 4:30 p.m. Board members present were Carper (by phone), Dietrich, Nelson, Ung (by phone), and Bittinger II. Staff members present were Karen James, Board Administrative Assistant, Ryan Ericson, Budget and Finance Director, Melissa Thomas, HR Director, and Michelle Skaff, 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 Nelson second by Bittinger to approve the May 12, 2026 agenda. Carried 5-0. Copy filed.

Motion by Dietrich second by Nelson to approve the following items by consent:

2. To approve minutes of the May 5, 2026 meeting. Copy filed.
3. To approve the claims totaling \$622,288.17. Copy filed.
- 4a. To approve the lifting of taxes for petitioners who failed to re-certify their income or income does not qualify for continued tax suspension. Copy filed.
- 4b. To approve and authorize the Chairperson to sign a Resolution approving petition for suspension of taxes for Tyler Voss, parcel #894716177007, 3418 Nebraska St.

**WOODBURY COUNTY, IOWA**  
**RESOLUTION #14,033**  
**RESOLUTION APPROVING PETITION FOR SUSPENSION**  
**OF TAXES**

**WHEREAS**, Tyler Voss as titleholder of property located at 3418 Nebraska Street, Sioux City, Woodbury County, Iowa, and legally described as follows:

**Parcel # 894716177007**

PEIRCES ADDITION N 14 FT LOT 17 BLK 94 LOT 18 BLK 94

**WHEREAS**, Tyler Voss as titleholders of the aforementioned real estate has petitioned the Board of Supervisors for a suspension of taxes pursuant to the 2017 Iowa Code section 427.9, and

**WHEREAS**, the Board of Supervisors recognizes from documents provided that the petitioner is unable to provide to the public revenue; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Woodbury County Board of Supervisors hereby grants the request for a suspension of taxes and hereby directs the Woodbury County Treasurer to so record the approval of this tax suspension for this property.

**SO RESOLVED** this 12<sup>th</sup> day of May 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS  
Copy filed.

- 4c. To approve and authorize the Chairperson to sign a Resolution approving petition for suspension of taxes for Danny Burright, parcel #894734231008, 2720 Dace Ave.

**WOODBURY COUNTY, IOWA**  
**RESOLUTION #14,034**  
**RESOLUTION APPROVING PETITION FOR SUSPENSION**  
**OF TAXES**

**WHEREAS**, Danny Burrigh, as titleholder of a property located 2720 Dace Ave., Sioux City, Iowa, Woodbury County, Iowa, and legally described as follows:

**Parcel #894734231008**

**CB RUSTIN & CO W 50 FT E 100 FT NE ¼ BLOCK 16**

**WHEREAS**, Danny Burrigh of the aforementioned property has petitioned the Board of Supervisors for a suspension of taxes pursuant to the 2017 Iowa Code section 427.9, and

**WHEREAS**, the Board of Supervisors recognizes from documents provided that the petitioner is unable to provide to the public revenue; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Woodbury County Board of Supervisors hereby grants the request for a suspension of taxes and hereby directs the Woodbury County Treasurer to record the approval of this tax suspension for this property.

**SO RESOLVED** this 12<sup>th</sup> day of May 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

- 5. To approve the utility permits for MidAmerican Energy Company. Copy filed.
- 6. To approve the property tax refund request for Corelogic/Northwest Bank, parcel #884707252025, in the amount of \$2,048.00. Copy filed.  
  
To approve the property tax refund request for Corelogic/Freedom Mortgage, parcel #894735154003, in the amount of \$1,424.00. Copy filed.  
  
To approve the property tax refund request for Corelogic/Shellpoint Mortgage, parcel #884706406021, in the amount of \$1,485.00. Copy filed.  
  
To approve the property tax refund request for Corelogic/Pennymac, parcel #884731179011, in the amount of \$3,007.00. Copy filed.  
  
To approve the property tax refund request for Corelogic/PNC Bank, parcel #864506200006, in the amount of \$3,986.00. Copy filed.  
  
To approve the property tax refund request for Corelogic/Wells Fargo, parcel #894721305002, in the amount of \$2,330.00. Copy filed.  
  
To approve the property tax refund request for Corelogic/Shellpoint Mortgage, parcel #894723152002, in the amount of \$2,032.00. Copy filed.
- 7. To approve to re-schedule the dates and times for 3 public hearing on a proposed Zoning Ordinance Map Amendment (rezone) for 16.96 acres located on Parcel #874727200011, Section 27, T87N R47W (Liberty Township) from Agricultural Preservation (AP) to the Agricultural Estates (AE) Zoning District (Property Address: 2634 Buchanan Ave., Salix, IA 51052) – Tuesday, June 9, 2026, 4:40 p., Tuesday, June 16, 2026, 4:40 p.m. , and Tuesday, June 23, 2026, 4:40 p.m. Copy filed.
- 8a. To approve an application for a 8-month, Class C Retail Alcohol License, with Outdoor Service privileges, for Woodbury County Fair, effective 06/01/2026 through 01/31/2027. Copy filed.

- 8b. To approve an application for a 12-month, Special Class C Retail Alcohol License, with Outdoor Service privileges, for Scarecrow Farm, effective 06/01/2026 through 05/31/2027. Copy filed.
- 8c. To approve an application for a 12-month, Class C Retail Alcohol License, with Outdoor Service privileges, for Oscar Carl Vineyard, effective 06/02/2026 through 06/01/2027. Copy filed.
- 8d. To approve an application for a 12-month, Class C Retail Alcohol License, with Outdoor Service privileges, for Correctionville Golf Club, effective 06/02/2026 through 06/01/2027. Copy filed.
- 9a. To approve the reclassification of Corey Jorgensen, Maintenance Technician, Building Services Dept., effective 05-25-2026, \$27.46/hour, 10%=\$2.60/hr. Per AFSCME Courthouse-Move from Step 4 to Step 5. Anniversary Date: 5/27/26.; the reclassification of Andrew Britton, Youth Worker, Juvenile Detention Dept., effective 05-25-2026, \$28.57/hour, 17 %=\$4.14/hr. Per AFSCME Juvenile-Move from Step 3 to Step 4. Anniversary Date: 5/29/26.; the reclassification of Rosario Resendiz Perea, Youth Worker, Juvenile Detention Dept., effective 05-25-2026, \$24.43/hour, 3%=\$0.81/hr. Per AFSCME Juvenile-Move from Step 2 to Step 3. Anniversary Date: 6/5/26.; the appointment of Keondre Williams, Summer Laborer – Temp, Secondary Roads Dept., effective 05-26-2026, \$17.50/hour. Job Vacancy Posted on 2/25/26. Temp-Not to Exceed 120 Days.; the other of David Klocke, Courthouse Safety and Security, County Sheriff Dept., effective 05-13-2026, \$22.97/hour. Change from PT On-Call to Regular PT.; the appointment of Kennedi Masuen, Summer Intern, County Attorney Dept., effective 05-13-2026, \$18.00/hour. Per County Attorney.; the appointment of Douglas Boetger, Operations Officer – EMT, Emergency Services Dept., effective 05-13-2026, \$24.62/hour. Job Vacancy Posted 03/11/26. Entry Level Salary: \$24.62/hr.; the appointment of Dianne Bell, Election Clerk – On Call, County Auditor Dept.; effective 05-13-2026, \$19.82/hour. Job Vacancy Posted on 4/20/26. Entry Level Salary: \$19.82/hr.; the appointment of Patricia Law, Election Clerk – On Call, County Auditor Dept., effective 05-13-2026, \$19.82/hour. Job Vacancy Posted on 4/20/26. Entry Level Salary: \$19.82/hr.; the appointment of Patricia Collins, Election Clerk – On Call, County Auditor Dept., effective 05-13-2026, \$19.82/hour. Job Vacancy Posted on 4/20/26. Entry Level Salary: \$19.82/hr.; the appointment of Richard Collins, Election Clerk – On Call, County Auditor Dept., effective 05-13-2026, \$19.82/hour. Job Vacancy Posted on 4/20/26. Entry Level Salary: \$19.82/hr.; and the other of Kurtus Palsma, Summer Engineering Aid – Temp, Secondary Roads Dept., effective 04-29-2026, \$20.50/hour, 2%=\$0.50/hr. Increase Requested by County Engineer. Copy filed.
- 9b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Motor Grader Operator, Secondary Roads Dept. CWA Roads: \$29.03/hour. Copy filed.

Carried 5-0.

- 10.1 County Engineer Laura Sievers presented information on capital improvement request for Secondary Roads. Copy filed.
- 10.2 Auditor Recorder Michelle Skaff presented information on capital improvement request for Auditor Recorder. Copy filed.
- Motion by Nelson second by Bittinger to receive document from Auditor Recorder Skaff. Carried 5-0. Copy filed.
- 10.3 Building Services Director Kenny Schmitz presented information on capital improvement request for Building Services. Copy filed.
- 10.4 Building Services Director Kenny Schmitz and Juvenile Detention Director Ryan Weber presented information on capital improvement request for Building Services/Juvenile Detention. Copy filed.
- 10.5 Conservation Director Dan Heissel presented information on capital improvement request for Conservation. Copy filed.

Motion by Nelson second by Dietrich to receive document from Director Heissel. Carried 5-0. Copy filed.

10.6 District Health Director Kevin Grieme presented information on capital improvement request for Siouxland District Health. Copy filed.

10.7 Emergency Services Director Drew Baier presented information on capital improvement request for Emergency Services. Copy filed.

Motion by Nelson second by Dietrich to receive documents from Director Baier. Carried 5-0. Copy filed.

10.10 IT Director John Malloy presented information on capital improvement request for WCICC. Copy filed.

10.8 Chief Deputy Todd Peterson and Lt. Lee Blanchard presented information on capital improvement request for Sheriff. Copy filed.

10.9 Chairman Mark Nelson presented information on capital improvement request for Treasurer. Copy filed.

11. Motion by Nelson second by Bittinger to approve an E911 Communications backup site to be located at the Woodbury County Law Enforcement Center lower level. Carried 5-0. Copy filed.

Travis Cipperley, Communications Center Operation Supervisor, presented information regarding the E911 Communications backup site.

12. Reports on committee meetings were heard.

13. Maria Rundquist, Sioux City, addressed the board regarding CIP requests.

Dennis McCall, Smithland, addressed the board regarding Little Sioux River issues.

Auditor Recorder Michelle Skaff shared information on the upcoming Primary Election.

14. Board concerns were heard.

The Board adjourned the regular meeting until May 19, 2026.

Meeting sign in sheet. Copy filed.

**HUMAN RESOURCES DEPARTMENT**

**MEMORANDUM OF PERSONNEL TRANSACTIONS**

**DATE:** May 19, 2026

**\* PERSONNEL ACTION CODE:**

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

**TO: WOODBURY COUNTY BOARD OF SUPERVISORS**

NAME	DEPARTMENT	EFFECTIVE DATE	JOB TITLE	SALARY REQUESTED	% INCREASE	*	REMARKS
Myers, Avery	EMS	05-27-2026	Emergency Operations Officer - AEMT	\$25.45/hour		A	Job Vacancy Posted on 3/11/26. Entry Level Salary: \$25.45/hr
Doscher, Andrew	Secondary Roads	06-01-2026	Motor Grader Operator	\$28.16/hour		A	Job Vacancy Posted on 1/20/26. Entry Level Salary: \$28.16/hr

**APPROVED BY BOARD DATE:** \_\_\_\_\_

**MELISSA THOMAS, HR DIRECTOR:** \_\_\_\_\_

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 5/13/2026 Weekly Agenda Date: 5/19/2026

Elected Official / Department Head / Citizen: Tina Bertrand/Janet Trimpe

## Wording for Agenda Item:

Request for Refund

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

Goosmann Law Firm PLC has requested a refund on an overpayment. Parcel 8947 28 312 002 had a correction done for removal of a PAAB order that got removed in error from the parcel. This drastically affected the valuations on the parcel & lowered the taxes that were due. I removed the payment & did the correction & then put the payment back on the parcel. The end result ended up being an overage of \$6310.00 paid on the parcel. Goosmann requested the excess money be refunded back to them. There is no financial impact to Woodbury County.

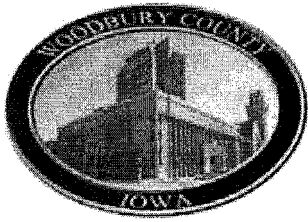
## Recommendation:

Approve that the refund be issued to Goosmann Law Firm PLC for \$6310.00

## Attachments:

[Attachment 1](#)

*Approved by Board of Supervisors on March 17, 2026*



**Tina M. Bertrand**  
Woodbury County Treasurer  
822 Douglas St Ste 102  
Sioux City IA 51101  
712-279-6495

5-13-26

RE: Request for Refund

Dear Board of Supervisors,

Goosmann Law Firm PLC has requested a refund of an overpayment on parcel 8947 28 312 002 (owned by Lerch LLC) for address of 410-12 5<sup>th</sup> St. There was a correction ordered by the Auditor's office for this parcel due to a PAAB order that got removed in error. This resulted in an overage of \$6310.00 on the parcel.

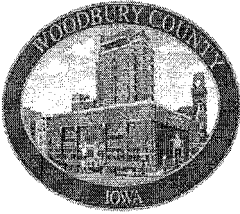
Goosmann Law Firm PLC made the initial payment and requested a refund be done.

If you have any questions, please feel free to contact me.

Thank you for your time,

A handwritten signature in cursive script that reads "Janet L. Trimpe".

Janet L Trimpe  
Woodbury County Tax Deputy  
jtrimpe@woodburycountyiowa.gov  
712-224-6024



# WOODBURY COUNTY TREASURER

www.woodburycountyia.gov  
822 Douglas St. Room 102  
Sioux City, IA 51101

Mail to:  
Woodbury County Treasurer  
822 Douglas St., Room 102  
Sioux City, Iowa 51101

## Request for Property Tax Refund

We hereby request a refund of property tax paid for the following parcels:

PARCEL #	894728312002	Amount	\$6,310.00
PARCEL #	_____	Amount	_____
PARCEL #	_____	Amount	_____
PARCEL #	_____	Amount	_____

**REASON FOR REFUND:**

- Over Payment made on \_\_\_\_\_
- Sold Property on \_\_\_\_\_
- Duplicate Payment made on \_\_\_\_\_

Other: Overpayment was due to a correction in the tax valuation.

**REFUND REQUESTED BY:**

Name(s): Goosmann Law Firm, PLC  
(Refund to be issued to name above, Please Print Clearly)

Mailing Address: 410 5th Street

City: Sioux City State: IA Zip: 51101

Phone Number: (712) 226 - 7429 Email: HaleW@GoosmannLaw.com

Printed Name: William J. Hale Date: 5/13/2026

Signature:

**Office use Only:**

Notes: \_\_\_\_\_

\_\_\_\_\_

Clerk: \_\_\_\_\_ Date: \_\_\_\_\_

Refund issued on: \_\_\_\_\_ Check #: \_\_\_\_\_



Woodbury County Treasurer  
 822 Douglas St. Suite 102  
 Sioux City, IA 51101

Receipt Number: R00660018

Cashier Name: Janet Trimpe

Terminal Number: 4

Receipt Date: 5/1/2026 11:34:46 AM

GOOSEMANN LAW FIRM  
 410 5TH ST  
 SIOUX CITY, IA 51101-1442

**Trans Code: 100 - Tax Collections**

**Account: 894728312002 GOOSEMANN LAW FIRM**

**\$12,246.00**

Parcel: 894728312002 Partial Payment

Owner: LERCH LLC

041456 - 2024 Tax 5,936.00

Prepayment: 6,310.00

**Total Balance Due: \$12,246.00**

Payment Method: 2-Check Payor: GOOSEMANN LAW FIRM Reference: VV9298

Amount: \$12,246.00

**Total Payment Received: \$12,246.00**

**Change: \$0.00**

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 5/13/2026 Weekly Agenda Date: 5/19/2026

Elected Official / Department Head / Citizen: Tina Bertrand/Janet Trimpe

## Wording for Agenda Item:

Abatement of Mobile Home Taxes

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

The following mobile homes need the taxes abated. The taxes are uncollectable or impractical to pursue collection through personal judgement or tax sale. There is no financial impact. Parcel 12640614 \$59.00 Junking Certificate issued 9-17-25 Parcel M603157 \$74.00 Junking Certificate issued 8-18-25 Parcel 4739810154 \$276.00 Junking Certificate issued 3-5-26 Parcel PI01729C \$74.00 Junking Certificate issued 11-5-25

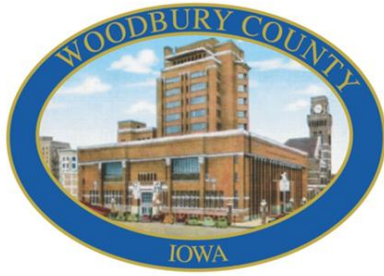
## Recommendation:

Abate the outstanding taxes on the above referenced parcels

## Attachments:

[Attachment 1](#)

*Approved by Board of Supervisors on March 17, 2026*



**Tina M Bertrand**  
Treasurer of Woodbury County  
Property Tax  
822 Douglas Street Suite 102  
Sioux City, IA 51101  
712-279-6495

May 12, 2026

RE: Abatement of Taxes

Dear Board of Supervisors,

The following parcels are mobile homes & need the taxes abated on them.

Parcel 12640614 (Yes Evergreen Village LLC) located at 5309 Hwy 75 N Lot #106	1969 Commodore Junking Certificate issued 9-17-25	\$59.00
Parcel M603157 (Khamphay Xaymountry) located at 3290 N Martha Lot #184	1974 Holly Park Junking Certificate issued 8-18-25	\$74.00
Parcel 4739810154 (Regency of Iowa Inc) located at 4101 Gordon Dr Lot #216	1973 Atlas Mfg Junking Certificate issued 3-5-26	\$276.00
Parcel PI01729C (Sunshine Carnes) located at 4101 Gordon Dr Lot #118	1989 Prestige Junking Certificate issued 11-5-25	\$74.00

These mobile home taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

Thank you for your time,

Janet L Trimpe  
Woodbury County Treasurer Tax Deputy  
[jtrimpe@woodburycountyiowa.gov](mailto:jtrimpe@woodburycountyiowa.gov)  
712-224-6024

**WOODBURY COUNTY, IOWA**

**RESOLUTION #**

**RESOLUTION APPROVING ABATEMENT OF TAXES**

**WHEREAS,** Yes Evergreen Village LLC is the titleholder of a mobile home

VIN # 12640614 located in Woodbury County, Iowa and legally described as follows:

**VIN #** 12640614 **Year/Model** 1969 Commodore

**WHEREAS,** the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Yes Evergreen Village LLC.

**WHEREAS,** these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

**WHEREAS,** the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

**NOW, THEREFORE, BE IT RESOLVED,** that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

**SO RESOLVED** this 19 day of May, 2026.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

\_\_\_\_\_  
Michelle K. Skaff  
Woodbury County Auditor/Recorder

\_\_\_\_\_  
Mark Nelson  
Chairman

**WOODBURY COUNTY, IOWA**

**RESOLUTION #**

**RESOLUTION APPROVING ABATEMENT OF TAXES**

**WHEREAS**, Khamphay Xaymountry is the titleholder of a mobile home

VIN # M603157 located in Woodbury County, Iowa and legally described as follows:

**VIN #** M603157 **Year/Model** 1974 Holly Park

**WHEREAS**, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Khamphay Xaymountry.

**WHEREAS**, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

**WHEREAS**, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

**NOW, THEREFORE, BE IT RESOLVED**, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

**SO RESOLVED** this 19 day of May, 2026.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

\_\_\_\_\_  
Michelle K. Skaff

Woodbury County Auditor/Recorder

\_\_\_\_\_  
Mark Nelson

Chairman

**WOODBURY COUNTY, IOWA**

**RESOLUTION #**

**RESOLUTION APPROVING ABATEMENT OF TAXES**

**WHEREAS**, Regency of Iowa Inc is the titleholder of a mobile home

VIN # 4739810154 located in Woodbury County, Iowa and legally described as follows:

**VIN #** 4739810154 **Year/Model** 1973 Atlas Mfg

**WHEREAS**, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Regency of Iowa Inc.

**WHEREAS**, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

**WHEREAS**, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

**NOW, THEREFORE, BE IT RESOLVED**, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

**SO RESOLVED** this 19 day of May, 2026.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

\_\_\_\_\_  
Michelle K. Skaff  
Woodbury County Auditor/Recorder

\_\_\_\_\_  
Mark Nelson  
Chairman

**WOODBURY COUNTY, IOWA**

**RESOLUTION #**

**RESOLUTION APPROVING ABATEMENT OF TAXES**

**WHEREAS,** Sunshine Carnes is the titleholder of a mobile home

VIN # PI01729C located in Woodbury County, Iowa and legally described as follows:

**VIN #** PI01729C **Year/Model** 1989 Prestige

**WHEREAS,** the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Sunshine Carnes.

**WHEREAS,** these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

**WHEREAS,** the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

**NOW, THEREFORE, BE IT RESOLVED,** that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

**SO RESOLVED** this 19 day of May, 2026.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

\_\_\_\_\_  
Michelle K. Skaff  
Woodbury County Auditor/Recorder

\_\_\_\_\_  
Mark Nelson  
Chairman

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 5/13/2026 Weekly Agenda Date: 5/19/2026

Elected Official / Department Head / Citizen: Michelle Skaff

## Wording for Agenda Item:

Receive the appointment of David Hoaglund to fill the vacant council seat, in the City of Anthon, left when Connie Westphal was appointed Mayor.

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

N/A

## Recommendation:

To receive the appointment.

## Attachments:

[Notice of appointment to fill a vacancy.](#)

*Approved by Board of Supervisors on March 17, 2026*

NOTICE OF APPOINTMENT TO FILL A VACANCY

TO: Michelle K. Skaff, Woodbury County Auditor/Recorder & Commissioner of Elections

From: City of Anthon School/City/Township/  
Amy Buck, City Clerk Extension/Soil & Water  
Secretary/Clerk  
May 12, 2026 Date

This is to notify you and the Board of Supervisors of Woodbury County that the following person has been appointed until the next regular/general election:

For the office of Council  
Name David Hoaglund  
Address 309 N Cauley Ave  
City/Zip Anthon, IA 51004  
Date of appointment May 11, 2026

This appointment is to fill the office previously held by:

Connie Westphal  
(Name of previous official)

RETURN TO: Michelle K. Skaff  
Woodbury County Commissioner of Elections  
620 Douglas St, Rm 103  
Sioux City, IA 51101

# WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 5/12/2026 Weekly Agenda Date: 5/19/2026

Elected Official / Department Head / Citizen: Michelle Skaff/County Auditor/Recorder

## Wording for Agenda Item:

To approve and receive for signature a contract with Cost Advisory Services, Inc. to provide professional consulting services to Woodbury County, Iowa.

## Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time:

Reviewed by County Attorney's Office:

## Background & Financial Impact:

Cost Advisory Services, Inc provides cost allocation services to Woodbury County. Financial impact is \$7,700.

## Recommendation:

Approve the attached contract with Cost Advisory Services, Inc.

## Attachments:

[Attachment 1](#)

[Attachment 2](#)

*Approved by Board of Supervisors on March 17, 2026*

***PROFESSIONAL SERVICES PROVIDED TO  
IOWA COUNTIES  
BY COST ADVISORY SERVICES, INC.***



Cost Advisory Services, Inc. (CASI) was incorporated in the State of Iowa in 2004. Our Iowa based company currently provides annual cost allocation services to 92 Iowa counties, 6 Iowa cities, Iowa Workforce Development, and 7 Iowa Community Colleges.

The primary objective in developing cost allocation plans is to assist county governments in obtaining reimbursements for indirect costs expended on behalf of the Iowa Department of Health and Human Services (DHHS). Indirect costs typically include items such as audit fees, insurance costs, building space costs that are not otherwise treated as direct costs, accounting and payroll services, and eligible legal services provided by county attorney offices, among others. Once documented in annual cost allocation plans, the indirect costs are claimed on quarterly Local Administrative Expense (LAE) reports that are prepared for counties by staff at local DHHS offices. These claims are then reimbursed from federal funds based on a formula developed by the central office of DHHS. Currently, the reimbursement is approximately one-third of the total direct and indirect costs that are claimed. Because the reimbursements are entirely from federal funds, a basic condition for eligibility is that an annual cost allocation plan be prepared in accordance with the procedures and regulations contained in 2 CFR, Part 200. CASI possesses both the expertise to deal with these regulations as well as a propriety cost allocation software program that enhances the cost allocation process.

While LAE reimbursements are the main objective for preparing cost allocation plans for county governments, there are other uses that may benefit individual counties. Some counties utilize their cost allocation plans to claim reimbursement of indirect costs that are expended in support of Title XIX (Medicaid) programs at local health departments. Again, because federal Title XIX funds are involved in indirect cost reimbursements from these programs, an annual cost allocation plan is required that conforms to 2 CFR, Part 200. Still another use of cost allocation plans by some of the larger counties is in recovering indirect costs that are expended in support of enterprise funds.

CASI staff welcomes the opportunity to discuss and explain the professional services that we provide to our current and prospective clients. We can be reached at:

Jeff Lorenz 515.238.7989 or by email at [jlorenz@casiowa.com](mailto:jlorenz@casiowa.com)

Danielle Kleinschmidt 515.250.8439 or by email at [dkleinschmidt@casiowa.com](mailto:dkleinschmidt@casiowa.com)

Roger Stirler 515.250.2687 or by email at [rstirler@casiowa.com](mailto:rstirler@casiowa.com)

**CONTRACT TO PROVIDE  
PROFESSIONAL CONSULTING SERVICES TO  
WOODBURY COUNTY, IOWA**

This Contract entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2026, and effective immediately by and between **Cost Advisory Services, Inc.** (hereinafter called the “**Consultant**”) and **Woodbury County, Iowa** (hereinafter called the “**County**”) witnesseth that:

**Whereas** the County performs programs that it operates with outside funding, and

**Whereas** the County supports these programs with central services that are paid from the County’s general funds, and

**Whereas** federal and other outside users of county central services will typically pay a fair share of these costs if supported by an appropriate cost allocation plan, and

**Whereas** the Consultant is staffed with personnel knowledgeable and experienced in the requirements of developing, negotiating, and implementing such governmental cost allocation plans, and

**Whereas** the County desires to engage the Consultant to assist in developing cost allocation plans that conform to federal and state requirements and will be approved by their representatives.

**Now Therefore**, the County agrees to engage the Consultant and the Consultant hereby agrees to perform the following services.

1. Scope of Services. The Consultant shall do, perform, and carry out in a good and professional manner the following services:

- A. Develop annual central service cost allocation plans based on actual costs incurred for fiscal years 2026, 2027, and 2028 that appropriately document the various costs expended by the County to support and administer general fund and non-general fund programs. Each year’s plan will contain a determination of the allowable costs of providing each supporting service in accordance with the provisions of 2 CFR Part 200. The types of services to be included in each plan shall include items such as accounting, payroll, purchasing, IT, human resources, and legal services; building occupancy costs; and other central service and centrally budgeted items such as insurance costs, dues and memberships, annual audit fees, etc. The consultant will analyze all required data, perform all cost allocation calculations, and complete each cost allocation plan in the required form to be submitted for federal and/or state approval. County staff involvement will be limited to locating and providing access to accounting, payroll, and other

financial records; answering brief questions to enable the Consultant to appropriately interpret County records; and participating in brief interviews of selected personnel to enable the Consultant to determine the appropriate methods of allocating costs across all benefited County programs.

- B. Provide copies of each year's completed cost allocation plan to the County Board of Supervisors and the County Auditor.
  - C. File each completed cost allocation plan with the central office of the Iowa Department of Health and Human Services (DHHS) and negotiate the completed cost allocation plans, as necessary, with the appropriate federal and state representatives.
  - D. Provide guidance to local representatives of DHHS in making quarterly Local Administrative Expense (LAE) claims for eligible indirect costs incurred by the County.
  - E. Monitor the status of LAE claims to ensure that the County receives all recoveries due.
  - F. If necessary, and as requested by an in-house program at the County, compute an indirect cost rate that will provide the basis for the County to recover eligible indirect costs that are expended in support of this program.
2. Time of Performance. The services to be performed hereunder by the Consultant shall be undertaken and completed in such sequence as to assure their expeditious completion and best carry out the purposes of the Contract, as determined by the County.
3. Term of Contract. It is expressly understood and agreed that the effective date of this Contract shall be the date first written above and shall continue in full force and effect for a period of three years. It is further understood and agreed that the results of the completed cost allocation plan for any given fiscal year shall be implemented for DHHS indirect cost recovery purposes in the second succeeding fiscal year. For example, the results of the FY 2026 cost allocation plan shall be used to determine the amounts of eligible indirect cost recoveries for FY 2028.
4. Compensation. The County agrees to pay the Consultant an amount not to exceed Seven Thousand Seven Hundred Dollars (\$7,700.00) for each annual cost allocation plan. This amount shall include reimbursement for all expenses to be incurred by the Consultant.
5. Method of Payment. The County shall pay the amount stated in paragraph 4 above upon delivery to the Board of Supervisors of each year's completed cost allocation plan, and other schedules if so required.

6. Warranty of Benefit to County. The Consultant warrants to the County that its annual fee for preparation of each cost allocation plan shall not exceed 50 percent of the actual reimbursements that are to be obtained for the County as a direct result of preparing the cost allocation plan. In the event annual payment to the Consultant exceeds 50 percent of the related indirect cost reimbursements to the County, then the difference will be promptly refunded to the County. It is also expressly understood and agreed that should the County recover more than double the Consultant's fees in any year, then the excess recoveries will belong solely to the County and no additional fee is due to the Consultant.
7. Changes. The County may, from time to time, require changes in the scope of services to be performed by the Consultant under this Contract. Such changes that are mutually agreed upon by the County and Consultant shall be incorporated in a written amendment to this Contract.
8. Services and Materials to be Furnished by County. The Consultant shall provide guidance to the County in determining the data that is required to complete each cost allocation plan. The County agrees to respond to all reasonable requests for data in a timely manner and shall provide adequate liaison between the Consultant and other agencies of the County government.
9. Termination of Contract for Cause. If, through any cause, the Consultant shall fail to fulfill in timely and proper manner its material obligation under this Contract, the County shall thereupon have the right to terminate this Contract by giving written notice via U.S. Post Office Certified Mail – Return Receipt Requested – to the Consultant of such termination and specifying the effective date thereof postmarked at least fifteen (15) days before the effective date of such termination. Provided however, prior to termination for default, the County will provide adequate written notice to the Consultant affording it the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action. The Consultant shall be compensated for services satisfactorily rendered and expenses incurred through the effective date of termination hereunder.

10. Special Termination. Either party may, at its option, cancel any year of the plan preparation by giving the other party notice by June 30 of the year on which the plan will be based. For example, the County may cancel the work to be done for FY 2027 by giving the Consultant notice on or before June 30, 2027. The County may terminate this Contract at any time without cause by giving the Consultant written notice via Certified Mail. Under this provision, the Consultant shall be entitled to full compensation as specified in paragraph 4 above for any cost allocation plan for which work has already begun.
11. Termination Due to Lack of Funds. The Consultant shall have the right to terminate this contract without penalty by giving fifteen (15) days written notice to the County if adequate funds are not available from Federal Agencies or other outside users to reimburse the County.
12. Information and Reports. The Consultant shall furnish the County, upon request, with copies of all documents and other materials prepared or developed in relation with or as part of the project.
13. Records and Inspection. The Consultant shall maintain full and accurate records with respect to all matters covered under this Contract. The County shall have free access at all proper times to such records, and the right to examine and audit the same and to make transcripts therefrom, and to inspect all program data, documents, proceedings, and activities.
14. Provisions Concerning Certain Waivers. Subject to applicable law, any right or remedy that the County may have under this contract may be waived in writing by the County through a formal waiver, if in the judgment of the County, this contract, as so modified, will still conform to the terms and requirements of pertinent laws.
15. Matters to be Disregarded. The titles of the several sections, sub-sections, and paragraphs set forth in this contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of the provisions of this contract.
16. Completeness of Contract. This contract and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this contract or any part thereof shall have any validity or bind any of the parties hereto.
17. County Not Obligated to Third Parties. The County and the Consultant are the only parties to this Contract and are the only parties entitled to enforce its terms. Nothing in this Contract gives, is intended to give, or shall be construed to give or provide, any right or benefit, whether directly or indirectly or otherwise, to third persons.

18. When Rights and Remedies Not Waived. In no event shall the making by the County of any payment to the Consultant constitute or be construed as a waiver by the County of any breach of covenant, or any default which may then exist on the part of the Consultant, and the making of any such payment by the County while any such breach or default exists shall in no way impair or prejudice any right or remedy available to the County with respect to such breach or default.
19. Personnel. The Consultant represents that it has, or will secure at its own expense, all personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the County. All the services required hereunder shall be performed by the Consultant or under its supervision, and all personnel engaged in the work shall be fully qualified to perform such services.
20. Consultant Liability if Audited. The Consultant will assume all financial and statistical information provided to the Consultant by the County's employees or representatives is accurate and complete. The County shall be solely responsible for any disallowance of funds paid to the County under the plan resulting from inaccurate or incomplete information provided by the County. The Consultant shall provide assistance to the County in the event that an audit is undertaken of County indirect cost recoveries.
21. Applicable Law. Iowa law shall govern the terms and performance under this Contract.
22. Indemnification. Each party shall be responsible for its own acts and will be responsible for all damages, costs, fees, and expenses that arise out of the performance of this Contract, and which are due to that party's own negligence, tortious acts, and other unlawful conduct and the negligence, tortious acts, and other unlawful conduct of its respective agents, officers, and employees.
23. Delays. The Consultant shall not be liable for delays in performance that are caused in whole or in part by the County, third parties, or forces beyond its control. The period of performance shall be extended by the time period of any delays that are not the fault of the Consultant.
24. Assignment. The Consultant agrees not to assign, convey, or transfer its interest in this Contract to any other entity without the prior written consent of the County which consent shall not be unreasonably withheld. Provided, however, the Consultant may assign, convey, or transfer its interest in this Contract to an entity that succeeds to substantially all of the business of the Consultant by merger or otherwise.
25. Notices. Notices shall be effective upon receipt. Any notices, bills, invoices, or reports required by this Contract shall be sufficient if sent by either party hereto in the United States mail, postage paid, to the addresses stated below:

**For the County:**

Board of Supervisors  
Woodbury County Courthouse  
620 Douglas St, Rm 103  
Sioux City, IA, 51101

**For the Consultant:**

Cost Advisory Services, Inc.  
P.O. Box 755  
Johnston, Iowa 50131

**IN WITNESS WHEREOF**, the County and the Consultant have executed this Contract as of the date first written above.

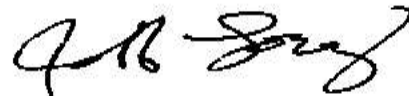
**WOODBURY COUNTY, IOWA:**

By: \_\_\_\_\_  
(County Official)

\_\_\_\_\_  
(Title)

Attest: \_\_\_\_\_

**COST ADVISORY SERVICES, INC.:**



By: \_\_\_\_\_  
Jeff Lorenz, President