BOARD PROCEEDINGS August 28, 2012 REGULAR AUGUST SESSION

The Board of Supervisors met pursuant to adjournment. Present were: Don McGregor, Chairman, Don Besch, Eugene Elsbecker, Jack Plathe and Pam Wymore.

Public Discussion was held.

Motion by Plathe and 2nd by Besch to approve the agenda and the minutes of the previous meeting dated August 21, 2012. Motion carried.

Motion by Wymore and 2nd by Elsbecker to approve the 2nd Reading of Amendment of Ordinance #422. Motion carried.

Motion by Wymore and 2nd by Plathe to approve the disallowances of 2012 Applications for Homestead and Military Tax Credits as presented by Kossuth County Assessor Judy Samp. Motion carried.

Motion by McGregor and 2nd by Besch to approve the appointment of Shelley Phelps as the rural member to the Burt Public Library Board of Trustees with a term expiration of June 30, 2018. Motion carried.

The Board of Supervisors acknowledged the Safety Committee Meeting Minutes for the month of August.

Scott Curtis was unable to be present today for the Kossuth Regional Health Center Monthly Report but the reports were presented to the Board for their review.

Motion by Wymore and 2nd by Elsbecker to approve **Resolution #08-28-12-01** which sets the date and time for a public hearing in reference to a gravel pit reversion located in the west of the northwest quarter of section 27, T-96N, R-30W of the 5th P.M. Lotts Creek Township. The public hearing is set for Tuesday, September 18, 2012 at 8:40 a.m. Motion carried.

RESOLUTION #08-28-12-01

WHEREAS, Kossuth County's ownership records lists Kossuth County as being owner of the following tract of land located in the west half of the northwest quarter of section 27, T-96N, R-30W of the 5th P.M., Lotts Creek Township, Kossuth County, Iowa, and more particularly described as follows:

A tract of land previously described in Book 66 L.D. Page 324, more particularly described as follows:

That part of the Northwest quarter (NW ¼) of Section Twenty seven (27) in Township Ninety six (96) North, of Range Thirty (30) west of the Fifth P.M. bounded and described as follows: Beginning at a point Thirty three (33) feet East and Twenty eight hundred (2800) feet north of the Southwest Corner of the said Section Twenty seven (27); thence North Three hundred eleven and one tenth (311.1) feet; Thence east One hundred and forty (140) feet; thence South Three hundred eleven and one tenth (311.1) feet; Thence West One hundred and forty (140) feet to the point of beginning, Containing one acre.

WHEREAS, This tract of land was deeded to Kossuth County for the purpose of removing road building materials from the tract, and,

WHEREAS, The deed to the tract contains a reversion clause stating "It is mutually agreed that this land shall revert back to the owner of the subdivision from which it was taken once road materials are removed" and,

WHEREAS, all suitable road materials have been exhausted from the aforementioned tract and,

WHEREAS, Kossuth County desires to return the interest in the tract back to the owner of the subdivision, and

WHEREAS, Kossuth County is required by Iowa Code 331.361 to conduct a public hearing when disposing of an interest in real property by sale or exchange.

NOW THEREFORE BE IT RESOLVED by the Kossuth County Board of Supervisors that a public hearing be held at 8:40 am, September 18, 2012 in the board room of the Kossuth County courthouse to discuss this conveyance.

Dated this 28 th day of August, 2012		
Don McGregor, Chairperson	Amber Garman	
Kossuth County Board of Supervisors	Kossuth County Auditor	

Motion by Wymore and 2nd by McGregor that the Board of Supervisors of Kossuth County, Iowa, does hereby authorize and give its permission to Steve Schultz, Whittemore, IA, to install new 18" diameter drain tile under 250th Street. Work will involve boring an 18" tile under 250th Street, approximately 300 feet east of the intersection of 250th Street (B30) and 40th Avenue between Section 15 and Section 22 of Lotts Creek Township. Permit number 08-30-2012 is on file in the Kossuth County Engineer's Office. Motion carried.

Motion by Elsbecker and 2nd by Besch that the Board of Supervisors of Kossuth County, Iowa, does hereby authorize and give its permission to the City of Lakota, Lakota, IA, to install a sanitary sewer force main. Work will involve installation of pipe, flushing stations and air release manholes. Work will involve installation of pipe, flushing stations and air release manholes. Work will be in the ROW of Smith Street, Third Street and 185th Avenue (P60) (Farm to Market Extensions) in the city limits of the Lakota, Section 24, Ledyard Township. Permit number 08-31-2012 is on file in the Kossuth County Engineer's Office. Motion carried.

Discussion with Kossuth County Engineer.

Motion by Wymore and 2nd by McGregor to approve the claim to Jan Hjelmeland Excavating (Pay Estimate #3) in the amount of \$106,210.44 for Drain 33. Motion carried.

Public Hearing 10:00 A.M.

Kossuth County Buffalo Township Economic Development Urban Renewal Area Designation and Plan

The Board of Supervisors of Kossuth County, Iowa, met on August 28, 2012 at 10:00 o'clock a.m. at the Kossuth County Courthouse Board of Supervisors Meeting Room, Algona, Iowa, for the purpose of conducting a public hearing on the designation of an urban renewal area and on a proposed urban renewal plan and project.

Motion by Plathe and 2nd by Besch to open the public hearing for Kossuth County Buffalo Township Economic Development Urban Renewal Area Designation and Plan Hearing Chairman McGregor called for a roll call vote: Besch: yes, Elsbecker: yes, Plathe: yes, Wymore: yes, McGregor: yes

The Board investigated and found that notice of the intention of the Board to conduct a public hearing on the designation of the Kossuth County Buffalo Township Economic Development Urban Renewal Area and on an urban renewal plan and project for the Area had been published according to law and as directed by the Board and that this is the time and place at which the Board shall receive oral or written objections from any resident or property owner of the County. All written objections, statements, and evidence heretofore filed were reported to the Board, and all oral objections, statements, and all other exhibits presented were considered.

There were no oral or written objections, statements, or evidence received from the public. Therefore being no evidence to be filed.

There being no further objections, comments, or evidence the Chairperson called for a motion to close the public hearing.

Motion by Plathe and 2nd by Elsbecker to close the public hearing for Kossuth County Buffalo Township Economic Development Urban Renewal Area Designation and Plan Hearing. Chairman

McGregor called for a roll call vote: Besch: yes, Elsbecker: yes, Plathe: yes, Wymore: yes, McGregor: yes

Supervisor Wymore moved the adoption of **Resolution #08-28-12-02** entitled "A resolution to declare necessity and establish an urban renewal area, pursuant to Section 403.4 of the Code of Iowa and approve urban renewal plan and project for the Kossuth County Buffalo Township Economic Development Urban Renewal Area", seconded by Supervisor Elsbecker. After due consideration, the Chairperson put the question on the motion and the roll being called, the following named supervisors voted: Ayes: Elsbecker, Plathe, Wymore, Mc Gregor Nays: Besch Whereupon, the Chairperson declared the resolution duly adopted and signed approval thereto.

RESOLUTION NO. 08-28-12-02

A resolution to declare necessity and establish an urban renewal area, pursuant to Section 403.4 of the Code of Iowa and approve urban renewal plan and project for the Kossuth County Buffalo Township Economic Development Urban Renewal Area

WHEREAS, as a preliminary step to exercising the authority conferred upon Iowa counties by Chapter 403 of the Code of Iowa, the "Urban Renewal Law", a county must adopt a resolution finding that one or more economic development areas exist in the county and that the development of such area or areas is necessary in the interest of the public health, safety or welfare of the residents of the county; and

WHEREAS, it has been recommended that an urban renewal area be established within the property described in Exhibit A to this Resolution; and

WHEREAS, North Iowa Area Council of Governments ("NIACOG") has reviewed the area identified above for the purpose of determining whether the need exists to designate the area as being appropriate for economic development; and

WHEREAS, NIACOG found that sufficient need exists to warrant finding the area to be an economic development area; and

WHEREAS, notice of a public hearing by the Board of Supervisors on the question of establishing the area identified above as an urban renewal area and on a proposed urban renewal plan and project for the area was heretofore given in strict compliance with the provisions of Chapter 403 of the Code of Iowa, and the Board has conducted said hearing; and

WHEREAS, the proposed urban renewal plan and project were found by the Planning and Zoning Commission of the County to be consistent with the County's general plan; and

WHEREAS, Section 403.17 of the Code of Iowa requires an agreement between a county and a city with respect to a county urban renewal area located within two miles of the city limits of a city; and

WHEREAS, the property proposed to be included in the urban renewal area is located within two miles of the city limits of the City of Titonka (the "City"), and the appropriate agreement has been approved by the City; and

WHEREAS, copies of the urban renewal plan, notice of public hearing and notice of a consultation meeting with respect to the urban renewal plan were mailed to the City and to the Titonka Consolidated School District; the consultation meeting was held; and responses to any comments or recommendations received following the consultation meeting were made as required by law;

NOW, THEREFORE, It Is Resolved by the Board of Supervisors of Kossuth County, Iowa, as follows:

- Section 1. An economic development area as defined in Chapter 403 of the Code of Iowa is found to exist within the property described in Exhibit A.
- Section 2. The area identified in Section 1 hereof is hereby declared to be an urban renewal area, in conformance with the requirements of Chapter 403 of the Code of Iowa, and is

hereby designated the Kossuth County Buffalo Township Economic Development Urban Renewal Area.

- Section 3. The development of this area is necessary in the interest of the public health, safety or welfare of the residents of Kossuth County, Iowa.
 - Section 4. It is hereby determined by this Board of Supervisors as follows:
 - A. The proposed urban renewal plan conforms to the general plan of the County as a whole;
 - B. Proposed economic development in the urban renewal area is necessary and appropriate to facilitate the proper growth and development of the County in accordance with sound planning standards and local community objectives.
- Section 5. The urban renewal plan for the Kossuth County Buffalo Township Economic Development Urban Renewal Area is made a part hereof and is hereby in all respects approved in the form presented to this Board, and the proposed project for such area based upon such plan is hereby in all respects approved.
- Section 6. The agreement between the County and the City which is required by Section 403.17 of the Code of Iowa is hereby approved, and the Chairperson and County Auditor are hereby authorized and directed to execute the agreement on behalf of the County.
- Section 7. All resolutions or parts thereof in conflict herewith are hereby repealed, to the extent of such conflict.

	Chairperson, Board of Supervisors
Attest:	

ORDINANCE #224 Proceedings

County Auditor

Passed and approved August 28, 2012.

Supervisor McGregor introduced an ordinance entitled "Ordinance No 224. An Ordinance providing for the division of taxes levied on taxable property in the Kossuth County Buffalo Township Economic Development Urban Renewal Area pursuant to section 403.19 of the Code of Iowa."

It was moved by Supervisor Plathe and seconded by Supervisor Elsbecker that the ordinance be given its first consideration and that it be adopted. Chairman McGregor called for a roll call vote: Besch: NO, Elsbecker: yes, Plathe: yes, Wymore: yes, McGregor: yes

Whereupon, the Chairperson declared the motion duly carried and declared that said ordinance had been given its initial consideration.

The Chairperson announced that the Board of Supervisors had given its initial consideration and had adopted an ordinance entitled "Ordinance No 224. An Ordinance providing for the division of taxes levied on taxable property in the Kossuth County Buffalo Township Economic Development Urban Renewal Area, pursuant to Section 403.19 of the Code of Iowa."

It was moved by Supervisor Wymore and seconded by Supervisor Plathe that the statutory rule requiring an ordinance to be considered and voted on for passage at two meetings prior to the meeting at which it is to be finally passed by suspended. The Chairperson put the question on the motion and the

roll being called the following named Supervisors voted: Ayes: Elsbecker, Plathe, Wymore, McGregor Nays: Besch. Whereupon, the Chairperson declared the motion duly carried.

It was moved by Supervisor Wymore and seconded by Supervisor Elsbecker that the ordinance entitled "Ordinance No. 224. An Ordinance providing for the division of taxes levied on taxable property in the Kossuth County Buffalo Township Economic Development Urban Renewal Area, pursuant to Section 403.19 of the Code of Iowa", now be put upon its final consideration and adoption. The Chairperson put the question on the motion and the roll being called, the following named Supervisors voted: Ayes: Elsbecker, Plathe, Wymore, McGregor Nays: Besch Whereupon, the Chairperson declared the motion duly carried and declared that the ordinance has been duly adopted.

ORDINANCE NO. 224

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Kossuth County Buffalo Township Economic Development Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa BE IT ENACTED by the Board of Supervisors of Kossuth County, Iowa:

Purpose. The purpose of this ordinance is to provide for the division of taxes levied on the taxable property in the Kossuth County Buffalo Township Economic Development Urban Renewal Area, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness to finance projects in such area.

Definitions. For use within this ordinance the following terms shall have the following meanings:

"County" shall mean Kossuth County, Iowa.

"Urban Renewal Area" shall mean the taxable property in the Kossuth County Buffalo Township Economic Development Urban Renewal Area described below, such property having been identified in the Urban Renewal Plan approved by the Board of Supervisors by resolution adopted on August 28, 2012:

A parcel of land located in the Southwest Quarter of the Southwest Quarter (SW 1/4 SW 1/4) of Section Three (3), Township Ninety-seven (97) North, Range Twenty-seven (27), West of the 5th P.M., Kossuth County, Iowa, and more particularly described as follows: Beginning at the Southwest (SW) corner of the Southwest Quarter (SW ½) of said Section 3; thence along the South line of said Southwest Quarter (SW ½) on a previously recorded bearing of North 90°00′00″ East a distance of 821.00 feet; thence North 00°11′00″ West a distance of 714.25 feet; thence North 90°00′00″ West a distance of 821.00 to the West line of said Southwest Quarter (SW ½); thence along said West line, South 00°11′00″ East a distance of 714.25 feet to the point of beginning; and all adjacent rights- of- way

- Section 3. Provisions for Division of Taxes Levied on Taxable Property in the Urban Renewal Area. After the effective date of this ordinance, the taxes levied on the taxable property in the Urban Renewal Area each year by and for the benefit of the State of Iowa, the County and any city, school district or other taxing district in which the Urban Renewal Area is located, shall be divided as follows:
 - (a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the Urban Renewal Area, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the County Board of Supervisors certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the Urban Renewal Area on the effective date of this ordinance, but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which

amends the plan for the Urban Renewal Area to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.

- that portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the County to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the County to finance or refinance, in whole or in part, projects in the Urban Renewal Area, and to provide assistance for low and moderate-income family housing as provided in Section 403.22, except that taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2 of the Code of Iowa, taxes for the instructional support program of a school district imposed pursuant to Section 257.19 of the Code of Iowa, and taxes for the payment of bonds and interest of each taxing district shall be collected against all taxable property within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the Urban Renewal Area exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.
- (c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocably pledged by the County for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the County to finance or refinance in whole or in part projects in the Urban Renewal Area.
- (d) as used in this section, the word "taxes" includes, but is not limited to, all levies on an ad valorem basis upon land or real property.
- Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.
- Section 5. Saving Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.
- Section 6. Effective Date. This ordinance shall be effective after its final passage, approval and publication as provided by law.

Passed and approved by the Board of Supervisors of Kossuth County, Iowa, on the 28th day of August, 2012.

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ttest:	

Public Hearing 10:10 A.M.

Approve Development Agreement and Tax Increment Payments

A meeting of the Board of Supervisors of Kossuth County, Iowa, was held at 10:10 o'clock a.m. on August 28, 2012, at the Kossuth County Courthouse Board of Supervisors Meeting Room, Algona, Iowa, pursuant to the rules of the Board.

Motion by Wymore and 2nd by Besch to open the public hearing to Approve Development Agreement and Tax Increment Payments. Chairman McGregor called for a roll call vote: Besch: yes, Elsbecker: yes, Plathe: yes, Wymore: yes, McGregor: yes

The Board of Supervisors investigated and found that notice of the intention of the Board of Supervisors to conduct a public hearing to approve a Development Agreement with the City of Titonka and Gold-Eagle Cooperative in connection with the establishment of a grain handling facility near the City, which provides for certain property tax incentives in the form of property tax payments in a total amount not exceeding \$862,500, had been published according to law and as directed by the Board and that this is the time and place at which the Board shall receive oral or written objections from any resident or property owner of the County. All written objections, statements, and all other exhibits presented were considered

There were no oral or written objections, statements, or evidence received from the public. Therefore being no evidence to be filed.

There being no further objections, comments, or evidence the Chairperson called for a motion to close the public hearing.

Motion by Plathe and 2nd by Besch to close the public hearing to Approve Development Agreement and Tax Increment Payments. Chairman McGregor called for a Roll Call Vote: Besch: yes, Elsbecker: yes, Plathe: yes, Wymore: yes, McGregor: yes

Supervisor Plathe introduced the **Resolution #08-28-12-03** next hereinafter set out and moved its adoption, seconded by Supervisor Wymore; and after due consideration thereof by the Board, the Chairperson put the question upon the adoption of said resolution, and the roll being called, the following named Supervisors voted: Ayes: Elsbecker, Plathe, Wymore, McGregor Nays: Besch

RESOLUTION 08-28-12-03

Approving Development Agreement with Gold-Eagle Cooperative, Authorizing Tax Increment Payments and Pledging Certain Tax Increment Revenues to the Payment of the Agreement

WHEREAS, Kossuth County, Iowa (the "County"), pursuant to and in strict compliance with all laws applicable to the County, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted an Urban Renewal Plan for the Kossuth County Buffalo Township Economic Development Urban Renewal Area (the "Urban Renewal Area"); and

WHEREAS, this Board will adopt an ordinance providing for the division of taxes levied on taxable property in the Urban Renewal Area pursuant to Section 403.19 of the Code of Iowa and establishing the fund referred to in Subsection 2 of Section 403.19 of the Code of Iowa (the "Urban Renewal Tax Revenue Fund"), which fund and the portion of taxes referred to in that subsection may be irrevocably pledged by the County for the payment of the principal and interest on indebtedness incurred under the authority of Section 403.9 of the Code of Iowa to finance or refinance in whole or in part projects in the Urban Renewal Area; and

WHEREAS, the County, Gold-Eagle Cooperative (the "Company") and the City of Titonka (the "City") have proposed to enter into an agreement (the "Agreement"), pursuant to which the Company would construct a grain handling facility in the Urban Renewal Area (the "Gold-Eagle Cooperative Project") and the County would provide tax increment payments in a total amount not exceeding \$862,500 to the Company and the City; and

WHEREAS, this Board of Supervisors, pursuant to Section 403.9 of the Code of Iowa, has published notice, has held a public hearing on the Agreement on August 28, 2012, and has otherwise complied with statutory requirements for the approval of the Agreement; and

WHEREAS, Chapter 15A of the Code of Iowa ("Chapter 15A") declares that economic development is a public purpose for which a County may provide grants, loans, tax incentives, guarantees and other financial assistance to or for the benefit of private persons; and

WHEREAS, Chapter 15A requires that before public funds are used for grants, loans, tax incentives or other financial assistance, a Board of Supervisors must determine that a public purpose will reasonably be accomplished by the spending or use of those funds; and

WHEREAS, Chapter 15A requires that in determining whether funds should be spent, a Board of Supervisors must consider any or all of a series of factors;

NOW, THEREFORE, It Is Resolved by the Board of Supervisors of Kossuth County, Iowa, as follows:

Section 1. Pursuant to the factors listed in Chapter 15A, the Board hereby finds that:

- (a) The Gold-Eagle Cooperative Project will add diversity and generate new opportunities for the Kossuth County and Iowa economies;
- (b) The Gold-Eagle Cooperative Project will generate public gains and benefits, particularly in the creation of new jobs, which are warranted in comparison to the amount of the proposed property tax incentives.

Section 2. The Board further finds that a public purpose will reasonably be accomplished by entering into the Agreement and providing the property tax payments to Gold-Eagle Cooperative and the City of Titonka.

Section 3. The Agreement is hereby approved and the Chairperson and County Auditor are hereby authorized and directed to execute and deliver the Agreement on behalf of the County, in substantially the form and content in which the Agreement has been presented to this Board of Supervisors, and such officers are also authorized to make such changes, modifications, additions or deletions as they, with the advice of bond counsel, may believe to be necessary, and to take such actions as may be necessary to carry out the provisions of the Agreement.

Section 4. As provided and required by Chapter 403 of the Code of Iowa, the County's obligations under the Agreement shall be payable solely from a subfund which is hereby established, into which shall be paid that portion of the income and proceeds of the Urban Renewal Tax Revenue Fund attributable to property taxes derived from the property described as follows:

A parcel of land located in the Southwest Quarter of the Southwest Quarter (SW 1/4 SW 1/4) of Section Three (3), Township Ninety-seven (97) North, Range Twenty-seven (27), West of the 5th P.M., Kossuth County, Iowa, and more particularly described as follows: Beginning at the Southwest (SW) corner of the Southwest Quarter (SW 1/4) of said Section 3; thence along the South line of said Southwest Quarter (SW 1/4) on a previously recorded bearing of North 90°00'00" East a distance of 821.00 feet; thence North 00°11'00" West a distance of 714.25 feet; thence North 90°00'00" West a distance of 821.00 to the West line of said Southwest Quarter (SW 1/4); thence along said West line, South 00°11'00" East a distance of 714.25 feet to the point of beginning; and all adjacent rights- of- way (the "Gold-Eagle Cooperative Subfund").

Section 5. The County hereby pledges to the payment of the Agreement the Gold-Eagle Cooperative Subfund and the taxes referred to in Subsection 2 of Section 403.19 of the Code of Iowa to be paid into such Subfund.

Section 6. After its adoption, a copy of this resolution shall be filed in the office of the County Auditor of Kossuth County to evidence the continuing pledging of the Gold-Eagle Cooperative Subfund and the portion of taxes to be paid into such Subfund and, pursuant to the direction of Section 403.19 of the Code of Iowa, the Auditor shall allocate the taxes in accordance therewith and in accordance with the tax allocation ordinance referred to in the preamble hereof.

	Chairperson
Attest:	
County Auditor	_
Discussion with Kossuth County Audito Reports and the Formal Hearing for Drain EK4 L	r was held followed by Board Discussion and Committee at 53 and 47.
On motion adjournment was taken unt	il September 4 , 2012.
Attest:	
Amber Garman	Don McGregor, Chairman
Kossuth County Auditor	Kossuth County Board of Supervisors

All resolutions or parts thereof in conflict herewith are hereby repealed.

Passed and approved this 28th day of August, 2012.