

BOARD PROCEEDINGS
May 23, 2017
REGULAR MAY SESSION

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

Public discussion was held.

Motion by Besch and 2nd by Wymore to approve the agenda, a handwritten claim payable to Kevin Burres in the amount of \$14,000 and the minutes of the previous meeting dated May 16, 2017. Motion carried.

Kossuth County Budget Amendment Hearing
FY 2016-2017

Motion by Plathe and 2nd by Tjarks to open the public hearing for Kossuth County's Budget Amendment for FY 16-17. Chairman McGregor called for a roll call vote: Wymore: yes, Tjarks: yes, Plathe: yes, Besch: yes, McGregor: yes Motion carried 5 to 0.

No comments were received from the public by mail or in person.

Motion by Plathe and 2nd by Besch to close the public hearing for Kossuth County's Budget Amendment for FY 16-17. Chairman McGregor called for a roll call vote: Wymore: yes, Tjarks: yes, Plathe: yes, Besch: yes, McGregor: yes Motion carried 5 to 0.

Motion by Tjarks and 2nd by Wymore to adopt Resolution #05-23-17-01 which approves the budget amendment for Kossuth County for FY 16-17. Chairman McGregor called for a roll call vote: Wymore: yes, Tjarks: yes, Plathe: yes, Besch: yes, McGregor: yes Motion carried 5 to 0.

RESOLUTION #05-23-17-01
NOTICE OF PUBLIC HEARING
AMENDMENT OF CURRENT COUNTY BUDGET
2016-2017

The Board of Supervisors met this date for the purpose of amending the current FY 16-17 County Budget. No objectors were present therefore,

BE IT RESOLVED: That the Board of Supervisors of Kossuth County, Iowa approves the Budget Amendments and Appropriation of Funds for FY 16-17 this 23rd day of May, 2017.

EXPENDITURES

Service Area 1 (Public Safety & Legal Services)

Sheriff (Special Funds)

Reserve Fund (Supplies)	14000-01000-260-76	2102
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Service Area 1 Total		\$2102
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Service Area 6 (County Environment & Education)

Planning & Zoning

Official Publication/Legal Notice	01000-06300-400-78-305	500
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Service Area 6 Total		\$500
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Service Area 9 (Administration)

Supervisors

Miscellaneous	01000-09000-391-01	48,000
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Animal Bounties	01000-09000-494-01	9,000
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Total Supervisors		\$57,000
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Courthouse

Building Improvement	01000-09100-610-51	-250,000
	Total Courthouse	\$-250,000

Data Processing (IT Department)

Other Help	01000-09110-103-52-20	1,400
Mapping Expense	01000-09110-109-52	-13,000
Maintenance/IT	01000-09110-435-52-20	17,000
Maintenance/AS400	01000-09110-435-52-21	2,300
	Total Data Processing/IT	\$7,700

Annex

Building Repair/Maintenance	01000-09100-441-66	5,000
	Total Annex	\$5,000

Human Resources

Officer Salaries	01000-09000-100-79	11,100.00
Supplies	01000-09000-260-79	1,300.00
Miscellaneous	01000-09000-391-79	200.00
Meeting/Mileage	01000-09000-413-79	200.00
Equipment	01000-09000-632-79	1,500.00
FICA	02000-09000-110-79	900.00
Ipers	02000-09000-111-79	1000.00
Health Insurance	02000-09000-113-79	1250.00
	Total Human Resources	\$17,450.00

Service Area 9 Total	\$162,850
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Capitol Projects

Capitol Improvement	01000-10220-610-51	250,000
	Total Capitol Projects	\$250,000

Resolution declared adopted this 23rd day of May, 2017.

Don McGregor, Chairman
Kossuth County Board of Supervisors

ATTEST:

Amber Garman, Kossuth County Auditor

The Board of Supervisors had the 2nd Reading of Ordinance #206B which is an Ordinance Establishing a Local Option Sales and Services Tax Applicable to Transactions within the Unincorporated Areas in Kossuth County. This Ordinance was published in the Kossuth County Advance on Thursday, May 11, 2017 and the Bancroft Register and Swea City Herald Press on Wednesday, May 10, 2017.

Motion by Tjarks and 2nd by Plathe to waive the 3rd and final reading of Ordinance #206B due to the publication on May 11, 2017 in the Kossuth County Advance and the Bancroft Register and Swea City Herald Press on May 10, 2017. Motion carried.

Motion by Plathe and 2nd by Besch to adopt Ordinance #206B which is an Ordinance establishing a Local Option Sales and Services Tax Applicable to Transactions within the Unincorporated Areas in Kossuth County, Iowa. Chairman McGregor called for a roll call vote: Wymore: yes, Tjarks: yes, Plathe: yes, Besch: yes, McGregor: yes. Motion carried 5 to 0.

Kossuth County Ordinance #206B

UNINCORPORATED KOSSUTH COUNTY
LOCAL OPTION SALES AND SERVICES TAX ORDINANCE

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE UNINCORPORATED AREAS IN KOSSUTH COUNTY, IOWA.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF KOSSUTH COUNTY, IOWA

SECTION I

LOCAL OPTION SALES AND SERVICES TAX

There is imposed a local option sales and services tax applicable to transactions within the unincorporated areas of Kossuth County, Iowa.

The rate of the tax shall be one percent upon the gross receipts taxed under Chapter 423, subchapter II, of the Iowa Code for all unincorporated areas of Kossuth County.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2017, within the unincorporated areas of Kossuth County, Iowa. The local sales and services tax shall be imposed on the same basis as the state sales and services tax or in the case of the use of natural gas, natural gas service, electricity, or electric service on the same basis as the state use tax and shall not be imposed on the sale of any property or on any service not taxed by the state, except the tax shall not be imposed on the sales price from the sale of motor fuel or special fuel as defined in chapter 452A which is consumed for highway use or in watercraft or aircraft if the fuel tax is paid on the transaction and a refund has not or will not be allowed, on the sales price from the sale of equipment by the state department of transportation, or on the sales price from the sale or use of natural gas, natural gas service, electricity, or electric service in a city or county where the sales price from the sale of natural gas or electric energy is subject to a franchise fee or user fee during the period the franchise or user fee is imposed. The local sales and services tax shall be collected by all persons required to collect state sales taxes. A local excise tax at the same rate shall be imposed on the purchase price of natural gas, annual gas service, electricity, or electric service subject to tax under Chapter 423, subchapter III, and not exempted from tax by any provision of Chapter 423, subchapter III. The local excise tax is applicable only to the use of natural gas, natural gas service, electricity, or electric service within those incorporated areas of the county where it is imposed and shall be collected and administered in the same manner as the local sales and services tax.

All applicable provisions of the appropriate sections of Chapter 423, subchapter II, of the Iowa Code are adopted by reference.

SECTION II

EFFECTIVE DATE.

The effective date of this ordinance shall be July 1, 2017.

PASSED THIS 23rd DAY OF MAY, 2017

Chairperson, Kossuth County Board of Supervisors

ATTEST

/s/ Amber Garman
Clerk: Kossuth County Board of Supervisors

It was moved by _____ and seconded by _____
That the ordinance be adopted, and, upon roll call, the vote was:

Wymore: _____, Tjarks: _____, Plathe: _____, Besch: _____, McGregor: _____

STATE OF IOWA)
) SS:
COUNTY OF KOSSUTH)

I, Amber Garman, hereby certify that I am the secretary of the Kossuth County Board of Supervisors, that the above and foregoing Ordinance is a true and correct copy of the Ordinance

Which was passed, adopted and approved by the Kossuth County Board of Supervisors on the _____ day of _____, 2017.

Amber Garman, Kossuth County Auditor

1st Reading: May 16, 2017

2nd Reading: May 23, 2017

3rd Reading: Waived on May 23, 2017

Approval: May 23, 2017

Published: May 10, 2017 (Bancroft Register and Swea City Herald Press)
May 11, 2017 (Kossuth County Advance)

No action was taken on the Kossuth County Employee Handbook. It will be placed on the agenda next week.

Motion by Plathe and 2nd by Besch to approve the Ownership Update Application for River Road Golf Club for Class C Liquor License. Motion carried.

Motion by Besch and 2nd by Wymore to approve the Cigarette Permits for Abate of Iowa, Inc., Racers Bar & Grill and Spring Valley Golf Course, Inc. Motion carried.

Motion by Tjarks and 2nd by Plathe to approve the fireworks permits on file in the Kossuth County Auditor's Office. Motion carried.

The Board of Supervisors acknowledged the Safety Committee Meeting Minutes for the month of May 2017.

Motion by Wymore and 2nd by Tjarks to approve amendment #1 to the Iowa Department of Transportation Secondary Road Budget for fiscal year 2017. Chairman McGregor called for a roll call vote: Wymore: yes, Tjarks: yes, Plathe: yes, Besch: yes, McGregor: yes Motion carried 5 to 0.

Motion by Wymore and 2nd by Plathe that the Board of Supervisors of Kossuth County, Iowa, does hereby authorize and give its permission to Algona Municipal Utilities, Algona, IA, to replace overhead electric line with a 2" duct underground power line. Work will be completed at 2007 Orton Road, Section 11 Cresco Township. Permit number 05-15-2017 is on file in the Kossuth County Engineer's Office. Motion carried.

Discussion with Kossuth County Engineer/Zoning Administrator was held.

Drainage was held followed by a report on Reclassification of Drainage District 95 by Rick Hopper of Jacobson Westergard.

Motion by Besch and 2nd by Wymore to approve the Cooperative Reimbursement Agreement. Motion carried.

Discussion was held regarding Proposal to City of Algona for Purchase of Real Estate.

Motion by Wymore and 2nd by Tjarks to go into closed session per Iowa Code 21.5 (1) (j) per request of the County Attorney . Chairman McGregor called for a roll call vote: Wymore: yes, Tjarks: yes, Plathe: yes, Besch: yes, McGregor: yes Motion carried 5 to 0.

Closed Session

Motion by Plathe and 2nd by Besch to leave closed session per Iowa Code 21.5 (1) (j) per request of the County Attorney. Chairman McGregor called for a roll call vote: Wymore: yes, Tjarks: yes, Plathe: yes, Besch: yes, McGregor: yes Motion carried 5 to 0.

Motion by Tjarks and 2nd by Wymore to not pursue a proposal to City of Algona for Purchase of Real Estate. Motion carried.

Discussion with Kossuth County Auditor was held followed by Board Discussion and Committee Reports.

On motion adjournment was taken until May 30, 2017.

Attest:

Amber Garman
Kossuth County Auditor

Don McGregor, Chairman
Kossuth County Board of Supervisors