

OFFICE OF THE

Appanoose County Auditor

KELLY HOWARD

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Meeting Agenda
November 19, 2018

The Appanoose County Board of Supervisors will meet Monday, November 19, 2018 at 9:00 A.M. in the Boardroom of the Courthouse. Items on the agenda include:

1. Pledge
2. Declaration of items to be added to the agenda
3. Approve minutes of the November 5, 2018 meeting
4. Approve reports (payroll, Prisoner Room & Board Transfer)
5. Approve bills
6. Approve Midwest Medical Transport Ambulance Subsidy initial payment \$30,000 from LOSST Funds
7. The Coves of Sundown Lake Phase XI Preliminary Subdivision Plat
8. Accept Post Election Audit Results – General Election
9. Approve Hiring Temporary County Engineer
10. Set Public Hearing ZOMA 1119-01: Commercial to Commercial Campground
11. Set Public Hearing Appanoose County Ordinance No.48: Assessment of Wind Energy Conversion Property
12. 9:15 A.M. Public Hearing: Tax Sale #2010-10221: Part of the NE NW lying in the SE Corner except easement in Section 7, Township 68, Range 19 (Parcel 190194002061000)
13. County Engineer report
14. CDS Coordinator
 - a. Report
 - b. Employee Review – Possible Closed Session per Iowa Code 21.5(1)(i) To evaluate the professional competency of an individual whose appointment, hiring, performance, or discharge is be considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session.
15. Public Comments
16. Adjourn

Posted 11/14/18

November 5, 2018

Appanoose County Board of Supervisors met in regular session November 5, 2018 at 9:00 A.M. in the Boardroom of the Courthouse. Present: Mark Waits, Chairman, Neal Smith and Linda Demry, Boardmembers. Absent: None.

Meeting started with the Pledge.

Demry motioned to approve the amended agenda (scratch #10 Subdivision Plat, #15 needs to be Board of Supervisors). Seconded by Smith. All voted aye.

Smith motioned to approve the minutes of the October 11 and October 15, 2018 meetings. Seconded by Demry. All voted aye.

Demry motioned to approve the liquor license for Dogg's R.V. Seconded by Smith. All voted aye.

Demry motioned to approve the Cost Allocation Plan. Seconded by Smith. All voted aye.

Smith motioned to not issue the Agent of Record to Kingston Life & Health. Seconded by Demry. All voted aye.

Demry motioned to approve the Family Farm, Military, and Homestead Tax Credits. Seconded by Smith. All voted aye.

The board was asked to discuss reimbursing Medical Examiners for body bags not replaced by a funeral home. The bags are \$100 each. Currently, one funeral home replaces the bags and the other does not. Waits motioned to allow Medical Examiners to bill the county for a body bag not replaced by the funeral home. The motion died for lack of a second. Smith motioned to keep the system the way it is currently. Seconded by Demry. Smith and Demry voted aye. Waits voted nay.

FYI-Parks Finishing C10, LLC submitted a MMP.

Demry motioned to open the 9:15 A.M. Public Hearing on the FY18-19 Budget Amendment. Seconded by Smith. The amendment consisted of the following: a \$73,900 increase in revenue and \$898,000 increase in expense. Demry motioned to close the public hearing at 9:16 A.M. Seconded by Smith. All voted aye. Demry motioned to approve the budget amendment as presented. Seconded by Smith. All voted aye.

Smith motioned to open the 9:20 A.M. Public Hearing the road vacation. Seconded by Demry. All voted aye. County Engineer, Matt Haden stated the landowners requested the road vacation and he received no protests. He recommended the vacation. Demry motioned to close the public hearing at 9:21 A.M. Seconded by Smith. All voted aye. Smith motioned to approve resolution 2018-28. Seconded by Demry. All voted aye.

RESOLUTION 2018-28

WHEREAS, a request has been made by the County Engineer to vacate a county road which is described as follows:

That portion of 600th Street beginning at the Eastern right-of-way line of T20 then bearing in a Northeasterly direction approximately 1015 feet to the intersection of the south right-of-way line of 597th Street all lying in SW ¼ of Section 10 Township 67N Range 18W.

WHEREAS, on the 24th day of October, 2018 notice of said hearing was sent by certified mail to the affected property owners, all utility companies whose facilities are on the road right-of-way and the Iowa Department of Transportation; and

WHEREAS, on the 24th day of October, 2018 a Notice of Public Hearing for the proposed road vacation was published in the AD-Express and Daily Iowegian, newspapers of general circulation in the County where said road is located; and

WHEREAS, a hearing was held by the Appanoose County Board of Supervisors on the 5th day of November, 2018; and

WHEREAS, the Appanoose County Board of Supervisors have determined that provisions of Chapter 306 of the Iowa Code have been met; and

WHEREAS, it has been determined to in the best interest of the County and the affected property owners that the County not purchase the vacated road, but instead transfer said road to the adjoining property owners by resolution; and

WHEREAS, the adjoining property owners are:

Wells Brothers Farms, LLC

Brett and Lydia Mihalovich

NOW, THEREFORE, BE IT RESOLVED by the Appanoose County Board of Supervisors the above described road is hereby vacated and ownership of same is transferred to the adjoining property owners.

PASSED AND APPROVED this 5th day of November, 2018

Signed: Appanoose County Board of Supervisors

/s/ Mark Waits, Chairman /s/Neal Smith, Member /s/Linda Demry, Member

Attest:/s/Kelly Howard, County Auditor

There was discussion regarding the E911 Subsidy. Midwest Medical Transport is requesting a total of \$130,000, not \$80,000. Waits stated he would email Tim & Jeff from Midwest Medical to get a date set for discussion and to move forward.

Resolution # 2018-27

WHEREAS, it has been determined by the Board of Supervisors of Appanoose County, Iowa, that Tax Sale #2010-10221: Part of the Northeast Northwest lying in the Southeast Corner except Easement, in Section 7, Township 68, Range 19, Appanoose County, Iowa is no longer needed for the purpose for which it was acquired by the County and it is in the best interest of the county that said property be sold:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA;

1. That a public hearing be held November 19, 2018 at 9:15 A.M. in the Appanoose County Courthouse to consider the sale of the above-described property upon motion by Demry and seconded by Smith.
2. That following the public hearing an auction will be held in which the property will be sold to the highest bidder with the county reserving the right to accept or reject any or all bids; who will also pay the current year's taxes, the cost of publication of this notice and the cost of recording the deed.
3. That the Appanoose County Auditor is hereby authorized and directed to publish a notice of public hearing on said proposal to convey and sell property no less than four nor more than twenty days prior to that date of such hearing.
4. This resolution shall become effective upon its passage and publication.

Passed and adopted this 5th day of November, 2018.

APPANOOSE COUNTY BOARD OF SUPERVISORS

The Lease Agreement needs to read Appanoose County Board of Supervisors, not Appanoose County Board of Health. Demry motioned to approve the Lease Agreement between the Board of Supervisors and Resources for Human Development, Inc. Seconded by Smith. All voted aye.

Smith motioned to approve the hiring of Jason Murphy as GIS, Zoning Administrator, Flood Plain Manager, and IT Director, effective 11/19/18 at a rate of \$55,000 per year, 40 hours per week. Seconded by Demry. All voted aye.

Waits motioned to table the hiring of a Temporary County Engineer. Seconded by Demry. All voted aye.

Demry motioned to approve the Secondary Roads hiring of Tim Wagner as Mechanic effective 11/13/18 for \$22.18 per hour. Seconded by Smith. All voted aye.

Haden, updated the board on the Secondary Roads Department. The final repair costs for the SC District Grader was \$70,000. It should be up and running the end of this week. There was discussion regarding the NE and Central District Graders. Haden recommended repairing the NE District Grader and purchasing a new machine for the Central District. Waits motioned to purchase a new grader for the Central District and repair the NE District Grader. Seconded by Smith. All voted aye. Due to repairs needed on machines, snow removal could be slower. The Budget Amendment passed earlier moved 3 bridges into the FY19 Budget. FY 20 will have 6 bridges. The Weed Commissioner report is due 12/1/18. A new commissioner will be needed in order to complete the paperwork. Crews will be switching to brush control, finishing culverts and taking a culvert inventory. Demry requested a flashing light and truck turning sign on Hwy 2 and 230th. Also the Melrose guardrails aren't visible due to weeds.

CDS Coordinator, Stephanie Koch, will be traveling to Rhonda's House in DeWitt on 11/8 to see how it is run and funded. The Jail Diversion program continues to see increased numbers. The next Governing Board meeting is November 29th at 1:00 in Mahaska County.

Demry motioned to approve 10/19 & 11/2 payrolls, Prisoner Room & Board Transfer and DHS quarterly report. Seconded by Smith. All voted aye.

Iowegian	Off. Supplies & Forms	1729.49
ADLM EH	Water & Sewer	572.00
AdvoWaste	Medical Supplies	300.00
Alliant	Engineering Services	778.04
App Co Pub Hlth	Engineering Services	600.00
Sec Rds	Mileage & Transp. Expense	6711.61
Aramark	Engineering Services	157.70
Bailey Off	Off. Supplies & Forms	103.31
Banleaco	Off. Equip Repair & Maint	92.77
M Barth	Educational & Train.Serv.	224.10
C-D	Off. Supplies & Forms	794.70
CANTERA AGGREGATES LLC	Engineering Services	32800.32
Capital Sanitary Supply	Off. Supplies & Forms	55.61
Cville Iron	Engineering Services	107.78
Cville Wtrwks	Rent & Utility Payments	513.10
Central IA Det	Juvenile Detention & Shel	1032.00
Centurylink	E911 Telephone Expense	257.49
Chariton Valley Elec	Engineering Services	45.91
City Cville	Salary-Regular Employees	10242.44
City of Plano	Maintenance Contract	165.70
City of Unionville	Maintenance Contract	142.56
Cook Insurance	Umbrella Insurance	1263.16
Davis Bros Farms	Engineering Services	1125.00
J De Vries	Legal & Ct-Related Serv.	625.50
DELL Marketing	Engineering Supplies	2418.81
Wendell DeVore	Rent Payments	425.00
S Dittmer	Legal Serv. Dep-Subp-Tran	274.50
Eastern IA Tire	Engineering Services	545.48
Farmers Mutual Tel	E911 Telephone Expense	626.50

D Ferguson	Rent Payments	465.00
First Bkcd	Off. Supplies & Forms	225.00
Fogle TV	Engineering Services	355.73
Forbes Office Solutions	Off. Supplies & Forms	32.00
Foundation 2	Juvenile Detention & Shel	1399.50
GARMAN FARMS	Engineering Services	21332.16
Geotech Materials	Engineering Services	337.93
PJ Greufe	Health Insurance	1500.00
Housby Mack	Engineering Services	4288.99
Hy-Vee	Food & Provisions	2920.20
Hy-Vee Pharm	Medical & Health Services	40.50
Inland Truck Parts	Engineering Services	1205.00
IA Law Enforcement Academy	Educational & Train.Serv.	725.00
IA Prison Industries	Engineering Services	412.39
ISAC	Educational & Train.Serv.	15.00
ISACA	Educational & Train.Serv.	100.00
J&K Rentals	Rent Payments	450.00
Knox Co Stone	Engineering Services	11433.04
Kone	Heat-Cool-Elevator-Rpr-Mn	332.07
Kratofil Auto	Engineering Services	2680.80
L&W Quarries	Engineering Services	6551.10
R Lamb	Mileage & Transp. Expense	506.55
Lambirth Enterprise	Transportation	125.00
Lange FH	Mileage & Transp. Expense	1078.00
Kris Laurson	Mileage & Transp. Expense	106.51
Legislative Serv Agency	Books & Periodicals	310.00
Lucas Co Sheriff	Legal Serv. Dep-Subp-Tran	32.50
Mail Serv	Vehicle Renewal Notices	380.69
McKesson Med	Medical Supplies	204.06
M&M Sales	Off. Supplies & Forms	50.22
NAPA	Engineering Services	283.69
Natel	Telephone & Telegr.Serv.	861.91
Office Ctr	Off. Supplies & Forms	440.03
W Pace	Twp Clk & Trustees	20.00
PATC	Off. Supplies & Forms	220.00
Jeri Pershy	Rent Payments	400.00
Petty C-Sheriff	Postage & Mailing	41.13
Polk Co Treas	Medical & Health Services	174.70
D Powell	Twp Clk & Trustees	20.00
Quill	Off. Supplies & Forms	209.92
RACOM	E911 Other Capital Expens	6220.00
Rainbo Oil	Engineering Services	150.25
RRWA	Engineering Services	28.33
River Hills	Medical & Health Services	180.00
J Robinson	Twp Clk & Trustees	20.00
T Robinson	Twp Clk & Trustees	20.00
Seymour Tire	Engineering Services	33.50
SNAP-ON TOOLS CORP BROCK HAINE	Engineering Services	36.40
Solutions	Off. Supplies & Forms	231.80
So Central Behavioral Hlth	Disb between MHDS Reg & c	160750.00
Southern IA Plumbing	Jail Equip. & Furniture	1181.71
Stanard & Associates	Educational & Train.Serv.	70.00
TAPCO	Engineering Services	300.00
R Tisue	Mileage & Transp. Expense	55.53
Ultramax	Law Enf. Equip & Weapons	2615.00
UnityPoint	Engineering Services	42.00
US Bank	Engineering Services	2121.81

US Cellular	Off. Supplies & Forms	515.54
Walker Welding	Engineering Services	50.81
Walmart	Election Supplies	46.76
Wapello Co Aud	Legal & Ct-Related Serv.	375.84
Wapello Sher	Legal Serv. Dep-Subp-Tran	35.40
Watson & Ryan	Legal & Ct-Related Serv.	5839.25
White Posts	E911 Addressing(signs)	920.00
Daniel Wilson	Building Repair & Maintce	129.94
Windstream	Telephone & Telegr.Serv.	641.28
Ziegler	Engineering Services	36294.46
5th Dist Co Off	Educational & Train.Serv.	50.00
Grand Total		345952.51

Smith motioned to approve bills. Seconded by Demry. All voted aye.

Public comments: Dr. Burger thanked Haden for his service.

Demry motioned to adjourn. Seconded by Waits. All voted aye.

The Board adjourned to meet at the call of the Auditor at 11:01 A.M.

Appanoose County Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor

DISTRICT COURT OF APPANOOSE COUNTY

REPORT OF FEES COLLECTED

PRISONER ROOM AND BOARD

To the Board of Supervisors of Appanoose County:

I, Jeannie Houser, Clerk/Clerk's Designee of the District Court of the above named County and State, do hereby certify that the following is a true and correct statement of the fees collected by the Clerk of Court for the month of October, 2018, and The same has been paid to the County as per receipt attached.

COUNTY SHARE OF PRISONER ROOM & BOARD

1000-1000-4440-05-302	Total Prisoner Room & Board Reimbursement	
	100% General Basic	\$ <u>1776.59</u>
29000-01000-4440-05-301	60% Transfer to Sheriff	\$ <u>1065.95</u>

Transfer authorized by Appanoose County Board of Supervisors this _____ day of

_____, 20_____.

Signed: _____
Chairperson

Post-Election Audit Report / Auditor Certification

11/6/2018 General Election
Name / Date of Election

Appanoose
County Name

Walnut
Precinct Name

Governor 11/9/18
Office Audited / Date of Audit

1. Audit Board Member Oath

I, [state your name], do solemnly swear or affirm that I will impartially, and to the best of my knowledge and ability, perform the duties of audit board member of this election, and will studiously endeavor to prevent fraud, deceit, and abuse in the conduct of the audit.

Audit board member signature Maudie Conkitt

Audit board member signature Cam Wells

Audit board member signature Janice Johnson

Audit board member signature _____

Audit board member signature _____

2. Certification of Ballot Seals

The seal/seals on ballot container was/were intact with no evidence of tampering.

Auditor/designee signature Maudie Conkitt Kelly Howard

Audit board member signature Cam Wells

Audit board member signature Janice Johnson

Audit board member signature _____

Audit board member signature _____

Audit board member signature _____

3. Certification # Ballots Delivered to Audit Board

Ballots: election night tabulator report: 228

Ballots: counted/delivered to audit board: 228

Auditor/designee signature Kelly Howard

Absentee & Special Voters Precinct only

Ballots: audit day tabulator report: _____

Ballots: counted/delivered to audit board: _____

Auditor/designee signature _____

Audit board member signature _____

4. Election Night Count of Votes (from Tally Book)

Votes 145 Candidate Kim Reynolds / Adam Greag

Votes 76 Candidate Fred Hubbell / Rita R. Hart

Votes 5 Candidate Jake Porter / Lynne Gentry

Votes 1 Candidate Gary Siegmund / Natalia Blaskovich

Write-Ins 0

Undervotes 1

Overvotes 0

Total votes 228

5. Audit Board Count of Votes

# Votes	<u>145</u>	Candidate	<u>Kim Reynolds / Adam Gregg</u>
# Votes	<u>76</u>	Candidate	<u>Fred Hubbell / Rita R Hart</u>
# Votes	<u>5</u>	Candidate	<u>Jake Porter / Lynne Gentry</u>
# Votes	<u>1</u>	Candidate	<u>Gary Siegnarth / Natalia Blaskovich</u>
# Write-Ins	<u>0</u>		
# Undervotes	<u>1</u>		
# Overvotes	<u>0</u>		
# Total votes	<u>228</u>		

6. County Auditor Certification of Ballots Counted/Returned

Ballots counted/returned from audit board: 228
Auditor/designee signature: Kelly Howard

7. Audit Board Certification

We performed a post-election audit of all ballots cast in the above precinct and election and hereby certify the results to the county auditor. We further certify that we have resealed the audited ballots, pursuant to Iowa law, and have transferred custody back to the county auditor.

Audit board member signature: Mauve Conkita
Audit board member signature: Sam Wells
Audit board member signature: [Signature]
Audit board member signature: _____
Audit board member signature: _____

County Auditor Election Certification

As County Auditor, I hereby certify I have performed the following duties regarding the preparation for and conduct of the above election:

11/2/2018
Date

10/26/18 & 11/2/2018
Date

10/17/2018
Date

- 1) I performed and/or supervised the testing of the voting equipment, as required under Iowa Code Section 52.35
- 2) I conducted and/or supervised the training course for all election personnel, as required under Section 49.124
- 3) I published or caused to be published the required notices as required under Section 49.53
- 4) Each polling place in the County met accessibility standards, as required under Section 49.21
- 5) I complied with administrative rules adopted by the Secretary of State under Chapter 52, including having a written voting security plan
- 6) I have notified the Secretary of State of each suspected incidence of election misconduct that I have referred to other agencies or law enforcement for investigation.

County name

Appanoose

Name / date of election

11-6-2018 General Election

Certification date:

11/9/18

County Auditor signature

Kelly Howard

ORDINANCE NUMBER ZOMA 1119-01

*Prepared & Certified by Rhea Wilson, Assistant Zoning Administrator
Return to Appanoose County Zoning, 1200 Hwy 2 West, Centerville, IA 52544*

AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP, WHICH IS CONSIDERED PART OF THE APPANOOSE COUNTY, IOWA RATHBUN RESERVOIR ZONING DISTRICT ORDINANCE, ORDINANCE #31, ADOPTED APRIL 6, 1970, BOOK 39 MISCELLANEOUS, PAGE 545 will be heard June 18, 2018 at 9:15 a.m. in the Board of Supervisors Office of the Appanoose County Courthouse, 201 N 12th, Centerville IA. The Amendment will read as follows:

SECTION 1. RESCISSION. This Ordinance rescinds the current zoning designation, "Commercial" on the Ia Development LLC property legally described as:

***Parcel G** located in the NE $\frac{1}{4}$ SW $\frac{1}{4}$ Section 3, T70N, R18W of the 5th Principal Meridian, Appanoose County, Iowa more particularly described as follows: Commencing at a found concrete nail at the center of Section 3, T70N, R18W of the 5th Principal Meridian, Appanoose County, Iowa and proceeding thence South 89°31'04" West 523.31 feet along the North line of the NE $\frac{1}{4}$ SW $\frac{1}{4}$ of said Section 3 to a found magnail at the Point of Beginning; thence South 00°42'02" East 796.40 feet to a set iron pin; thence South 34°44'39" West 237.21 feet to a found concrete monument; thence South 89°35'32" West 635.33 feet to a set iron pin; thence North 00°02'29" West 989.36 feet to a set magnail on the North line of the NE $\frac{1}{4}$ SW $\frac{1}{4}$ of said Section 3; thence North 89°31'04" East 761.51 feet along the North line of the NE $\frac{1}{4}$ SW $\frac{1}{4}$ of said Section 3 to the magnail at the Point of Beginning, said parcel containing 17.127 acres, more or less, 0.795 acres of which is Appanoose County road right-of-way, subject easements of record.*

Subject to an easement for ingress and egress with the right to improve and maintain, 60 foot in width, centered on the following described line: Commencing at a found magnail at the NW Corner of Parcel G in the NE $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 3, T70N, R18W of the 5th Principal Meridian, Appanoose County, Iowa and proceeding thence North 89°31'04" East 207.97 feet along the North line of the NE $\frac{1}{4}$ SW $\frac{1}{4}$ of said Section 3; thence South 00°28'56" East 40.00 feet to a point on the South right-of-way line of Appanoose County Highway J18 as presently located, said point being the Point of Beginning for easement; thence South 00°28'56" East 50.00 feet; thence South 89°31'04" West 208.89 feet to a point on the West Line of said Parcel G.

on the Official Zoning Map as was adopted on April 6, 1970.

- SECTION 2. ADOPTION. This Ordinance adopts in lieu thereof a new zoning designation, "Commercial Campground", for the properties legally described above, on the Official Zoning Map.
- SECTION 3. INTEGRATION WITH CODE. Each section, provision or part of this Ordinance which is followed by a section number shall be inserted in the Appanoose County Zoning Ordinance (Ordinance 31), adopted on April 6, 1970 as indicated by said section number and hereafter shall be cited by reference to said section number.
- SECTION 4. REPEALER. All ordinances and resolutions, parts thereof or amendments thereto, in conflict with this Ordinance are hereby repealed.
- SECTION 5. SEVERABILITY OF REPEALER. All ordinances and resolutions, parts thereof or amendments thereto, not directly affected by this Ordinance shall remain in full force and effect.
- SECTION 6. SEVERABILITY. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such section, provision, or part shall be severable from the rest of the Ordinance, and such adjudication shall not affect the validity of the ordinance as a whole, or any section, provision, or part not adjudged invalid or unconstitutional.
- SECTION 7. EFFECTIVE DATE. This Ordinance shall be in full force and effect after its final passage and publication as provided by law.

PUBLIC HEARING AND FIRST PASSAGE (READING) on _____, 2018.

SECOND PASSAGE (READING) on _____, 2018.

THIRD AND FINAL PASSAGE (READING) AND ADOPTION on _____, 2018.

Board of Supervisors Chair

County Auditor

**Appanoose County Ordinance No.
Assessment of Wind Energy Conversion Property**

Be it enacted by the Board of Supervisors of Appanoose County, Iowa:

SECTION 1 Purpose: The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to Iowa Code Section 427B.26.

SECTION 2 Definitions: For use in this ordinance, certain terms and words used herein shall be interpreted or defined as follows:

- (a) "NET ACQUISITION COST" means the acquired cost of the property including all foundation and installation cost less any excess cost adjustment.
- (b) "WIND ENERGY CONVERSION PROPERTY" means the entire wind plant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.

SECTION 3 Authority to Establish: The Board of Supervisors is authorized, pursuant to Iowa Code Section 427B.26 to provide by ordinance for the special valuation of wind energy conversion property as provided below.

SECTION 4 Establishment: Pursuant to Iowa Code Section 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provision in Iowa Code Sections 441.21(8)(b), (c), and (d) and Iowa Code Sections 428.24 to 428.29. The special valuation shall only apply to wind energy conversion property first assessed on or after the effective date of this Ordinance.

SECTION 5 Amount of Valuation: Wind energy conversion property, first assessed on or after the effective date of this Ordinance, shall be valued by the Appanoose County Assessor for property tax purposes, as follows:

- (a) For the first assessment year, at zero percent (0%) of the net acquisition cost.
- (b) For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.
- (c) For the seventh and succeeding years, at thirty percent (30%) of the net acquisition cost.

SECTION 6 Declaration of Special Valuation: The taxpayer shall file with the Appanoose County Assessor by February 1st of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have the property

assessed at the value determined under Section 5 in lieu of the valuation assessment provisions in Iowa Code Chapter Sections 441.21(8)(b), (c), and (d), and Iowa Code Sections 428.24 to 428.29.

If the taxpayer files a declaration of intent with the Appanoose County Assessor, but does not do so by February 1st of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, then the declaration of intent shall be considered as a declaration filed for the following year.

SECTION 7 Repeal of Special Valuation: If in the opinion of the Appanoose County Board of Supervisors, the continuation of the special valuation provided under Section 4 ceases to be of benefit to the County, the Appanoose County Board of Supervisors may repeal this Ordinance. Property specially valued in accordance with the above prior to the repeal of this Ordinance shall continue to be so valued until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.

SECTION 8 Repealer: All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 9 Severability Clause: If any section, provision, or other part of this ordinance shall be adjudged invalid or unconstitutional, said adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or other part thereof not adjudged invalid or unconstitutional.

SECTION 10 Effective Date: This ordinance shall be effective after its final passage, approval, and publication as provided by law.

PASSED AND APPROVED this ____ day of _____, 2018 by the Appanoose County Board of Supervisors.

, Chairman

, Vice-Chairman

, Member

Attest: _____
Kelly Howard, Appanoose County Auditor