

**THE MINUTES OF THE ALLAMAKEE COUNTY BOARD OF SUPERVISORS
MONDAY, NOVEMBER 9, 2009**

Board met as preadjourned. Board members present Kuhse, Campbell, and Burke. All members voting "AYE" unless noted.

09.332-Motion by Kuhse and second by Campbell to approve agenda and minutes of November 2, 2009. Motion carried.

Alaine Meier, Barb Prather, Mary Jo Wilhelm and Bob Malli present.

Board audited claims on file.

Barb Prather, director of the NEIA Food Bank in Waterloo, talked about the services they provide to sixteen counties in Iowa and how the need is growing as more people are out of work in these economic times. Alaine Meier, coordinator with the Allamakee County Food Shelf, talked about the growing number of consumers using the Food Shelf. All of this is made possible by volunteers and completely funded by donations.

Tom Blake, Tim Heiderscheid, Jeanie Carroll, John Smola, Chris Gavin, Lori Hesse, Jenny O'Neill, and Ray Wagner present.

09.333-Motion by Kuhse and second by Campbell to approve hiring Lynn Johnson in the E911 Office part-time, 16 hrs/wk, at \$11.45/hr starting 11-17-09, per Jeanie Carroll's recommendation. Motion carried.

Tim Heiderscheid informed the Board the Co Attorney had received an email stating the new part-time dispatcher hired in the Sheriff Dept was a relative to Heiderscheid and didn't think this was right. Heiderscheid assured the Board there is no relation to him or any of his family.

Mary Jane White on speaker phone. Discussion was held on the Agland/Family Farm Credits and was decided to go with Option B (below) from Solutions. Hacker & Nelson have been contacted about this option and are in agreement also. Hesse would like to be able to have everything ready to go for the week of Dec. 7th. White brought up the possibility of having to pay interest but after rereading the Code of Iowa discovered that is not the case, unless the taxpayer had paid interest to the county when payment was made.

09.334-Motion by Campbell and second by Kuhse to authorize the Treasurer in cooperation of the Auditor to implement Option B, per email of Chuck Pitts with Solutions dated Nov. 5, 2009, with the addition of explanation note to taxpayers and attach a copy of the email to the motion. Motion carried.

"Good afternoon, I had a meeting this morning here in the office, and discussed some options to help rectify this situation.

Option A: Creations of new Tax Statements-Some custom programs will need to be written, that will do the following: A) If an under taxed taxpayer has paid the full year's tax amount, nothing to be done. B) If an overtaxed taxpayer has paid the full year's tax amount, a refund will be issued, via Treasurer's check to the tax payer. A program should produce a list of all taxpayers that are to be issued a refund. C) If an under taxed taxpayer has paid part of the full year's tax amount, the tax statement will be modified, increasing the tax figure for 2nd half collection, and send an Outstanding Tax Statement to taxpayer, now showing the corrected amounts yet to be collected. Also, should include a letter or note, as to why the taxpayer is now receiving an Outstanding Tax Statement. A program should update the tax receipting file, for all affected tax receipts, adjusting the tax collectable amounts, and also produce

the adjusted tax statement to be sent. D) If an overtaxed taxpayer has paid part of the full year's tax, the tax statement will be modified, increasing the credit amount on 2nd half collection, and send an Outstanding Tax Statement to taxpayer, now showing the corrected amounts yet to be collected. Also, should include a letter or note, as to why the taxpayer is now receiving an Outstanding Tax Statement. A program should update the tax receipting file, for all affected tax receipts, adjusting the credit amount, and also produce the adjusted tax statement to be sent. Costs involved: A new file will be created to house the over/under payment by parcel. Data from excel sheet will be uploaded to this file. Programs written to combine credits by parcel, update current year tax receipts, adjusting either the 2nd half tax figures, or the 2nd half credit amounts, using data from over/underage file. Once a tax receipt has been modified, a new adjusted tax statement will be printed. If a tax statement is found, that has been paid in full, and has been overpaid, a list will be created for those taxpayers that are due a refund. Having never done this level of a correction, and with working with live data, a couple of test runs seem in order. Because of this, we do not know an actual time total time this project may require. We estimate a minimum of 12 hours. Maximum could be as high as 40 hours, all depending on what we run into. The hourly rate is at \$125 per hour/Programming. Application support/testing is \$115 per hour. This is not covered under the 100 hour contract.

Option B: Treasurer's Checks-Some custom programs will need to be written, that will do the following: A) If an under taxed taxpayer has paid the full year's tax amount, nothing to be done. B) In all cases for an overtaxed taxpayer, a refund will be issued, via Treasurer's check to the tax payer. A program should produce a list of all taxpayers that are to be issued a refund, and create entries in Banking & Investments, so checks can be printed and sent. Totals by owner will be accumulated, so we only send one check per owner entity. C) If an under taxed taxpayer has an outstanding (still owing) tax statement, the under tax amount will be paid by donations (County funds will not be used). This amount can be entered by taxing district, through theoretical apportionment, rather than by a receipt by receipt basis. As we can do this at a Tax District level, we feel no need to modify the tax statement. By not modifying the tax statement, this will assist the Treasurer in balancing back to the abstract of taxes. Costs involved: A new file will be created to house the over/under payment by parcel. Data from excel sheet will be uploaded to this file. Programs written to combine credits by parcel, update Banking & Investments, while creation of detail listing by owner. Having never done this level of a correction, and with working with live data, a couple of test runs seem in order. Because of this, we do not know an actual time total time this project may require. We estimate a minimum of 12 hours. Maximum could be as high as 40 hours, all depending on what we run into. The hourly rate is at \$125 per hour/Programming. Application support/testing is \$115 per hour. This is not covered under the 100 hour contract.

Recommendations: Our suggestion is option B. Less custom work will be required, as we are not modifying, or printing of new/revised tax statements. Balancing to the abstract will be less involved in error correction, as the credits currently is allowing the Treasurer to not balance to the abstract. Postage will be less, but will need to make sure to have enough Treasurer's checks on hand. With either option, we feel the need to rerun the tax processing calculations, here in our office, so we will be able to create a revised abstract of taxes. This will be given to the Treasurer. Your auditing firm will then have both abstracts available. Chuck Pitts, Programmer Manager, GMD "Solutions", Inc."

Paula Rehahn-Hill and Jim Wellendorf present.

Tom Blake gave the Board a couple errata corrections to the Amendments for the Second Reading of the Zoning Ordinance and Subdivision Regulations Amendments. Those changes included section 506.1-to change from the word reviewed to renew; 304.3-change from Chapter 69 to Chapter 138.13.4. Blake will have updated copies, including these corrections, to everyone before the Third Reading next Monday.

Jim Wellendorf questioned the validity of the Bluffland Protection Committee a few years ago as there are no minutes or agendas from those meetings. Campbell says they will check with Attorney White on that and Burke asked Blake to contact Betty & Rick Zarwell to see if they would have more information on this.

Ray Wagner wonders exactly what is in the Amendments and why it doesn't include the "hot" topics brought up about the lot size, blufflands, and the grandfather clause. Kuhse says we will get these amendments passed now of the errata and charts/permitted uses, so can concentrate on those next. John Smola mentioned the P & Z Commission will be addressing a letter from a group of realtors their next meeting Nov 16th and these topics are included in the letter. Blake read the section of the amendments referring to the easing of the access requirements. In regards to the new topics to come in front of the P & Z Commission, if they don't like them will they ever make it to the Board of Supervisors for consideration? Blake stated the Board will ask P & Z for a response on the topic, so yes it will be brought to their attention.

09.335-MOTION TO MEMORIALIZE SECOND READING AND VOTE FOR PASSAGE OF AMENDED ALLAMAKEE COUNTY ZONING ORDINANCE AND SUBDIVISION REGULATIONS

The Board held a Public Hearing on the Amended Allamakee County Zoning Ordinance and Subdivision Regulations on October 26, 2009. The Board is advised by the County Attorney that the errata noted in the minutes of that public hearing have been corrected and additional errata of certain section part designations and spelling errata have been further corrected in the attached Text for Reading of November 9, 2009, and all amended areas have been underlined. The Board has been advised that Iowa Code Section 331.302 requires that an unpublished proposed ordinance shall be considered (read) and voted on for passage at two meetings of the Board prior to the meeting at which the ordinance is finally passed, unless this requirement is suspended by a recorded vote of not less than majority of the supervisors. This ordinance was first considered (read) and passed by the Board on November 2, 2009.

Based on the foregoing, it was moved by Kuhse and second by Campbell that the Board considers (reads) and votes for passage for a second time the attached Text for Reading of November 9, 2009, to be the Amended Allamakee County Zoning Ordinance and Subdivision Regulations in accordance with Iowa Code Section 331.302. Ayes 3 Nays 0 Attest: Pam Benjegerdes, Auditor.

Under other matters Wellendorf commented about a picture in the paper about a grant the Conservation dept received and questioned if that was County property or DNR where the rip-rap was being placed. Kuhse will check into this, but thought it was an assignment of property from the DNR to the County.

Board adjourned to meet on November 16, 2009 at 8:45 a.m. Allamakee County Board of Supervisors.
Lennie Burke, Chairperson ATTEST: Pam Benjegerdes, Auditor