

**MINUTES OF THE MEETINGS OF THE ALLAMAKEE COUNTY BOARD OF SUPERVISORS**  
**June 1, 2009**

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

09.158-Motion by Campbell and second by Kuhse to approve agenda and minutes of May 26, 2009. Motion carried.

George Bieber and Ed Bieber present.

The Biebers' are renting the county farm pasture land so stopped to talk about how good the improvements are looking out there, along with a couple minor things to be done still.

Auditor had drafted the letter to the township trustees/clerks for Board approval and they picked June 22<sup>nd</sup> @ 7:30 pm for the meeting date.

Chris Dahlstrom, Kim Waters, Tim Heiderscheit, Mike Gallagher, and Brian Ridenour present.

Department head meeting was held with various departments reporting.

09.159-Motion by Campbell and second by Kuhse to open public hearing for Assessment of Wind Energy Conversion Property Ordinance. Motion carried.

No public in attendance or comments received.

09.160-Motion by Campbell and second by Kuhse to close public hearing for Assessment of Wind Energy Conversion Property Ordinance. Motion carried.

09.161-Motion by Kuhse and second by Campbell to waive the 2<sup>nd</sup> & 3<sup>rd</sup> reading and adopt the Assessment of Wind Energy Conversion Property Ordinance. Motion carried.

**ORDINANCE 09.161-ASSESSMENT OF WIND ENERGY CONVERSION PROPERTY**

**SECTION ONE: 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 TWO: DEFINITION**-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 foundations 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, pod mount transformers, power lines and sub-stations. **SECTION THREE: AUTHORITY TO ESTABLISH**-The Board of supervisors is authorized, pursuant to Iowa Code Section 427B.26 to provide by ordinance for special valuation of Wind Energy Conversion Property as provided in Section 4. **SECTION FOUR: ESTABLISHMENT**-Pursuant to Iowa code Section 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provisions in Iowa Code Section 441.21(8)(b) and (c) 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 January 1, 2008, and on or after the effective date of this ordinance. **SECTION FIVE: AMOUNT OF VALUATION**-Wind energy conversion property first assessed on or after the effective date of the ordinance shall be valued by the 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 assessment years, at thirty percent (30%) of the net acquisition cost. SECTION SIX: DECLARATION OF SPECIAL VALUATION-The taxpayers shall file with the County Assessor by February 1 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 Section 441.21(a),(b) and (c) and Iowa Code Section 428.24 to 428.29. If the taxpayer does not file with the County Assessor by February 1 of the assessment year for which the person files a declaration of intent to have the property assessed as provided above, then the declaration of intent shall be considered as a declaration filed for the following year. SECTION SEVEN: REPORTING REQUIREMENTS-The following reports shall be filed annually with the County Assessor by the taxpayer, in the first year, with the declaration of intent prescribed in Section 6 and by February 1 of each year thereafter. a. Copy of the Asset Ledger sheet to IRS; b. Engineering breakdown of component parts; c. Tower numbering system; d. Name of contact person, phone number, FAX number, e-mail (if any) and mailing address; e. Report of all leased equipment, the name(s) of the company(s) it is leased from and the agreement between the lessor and the lessee regarding who is responsible for the property tax on the leased equipment. SECTION EIGHT: REPEAL OF SPECIAL VALUATION-If in the opinion of the Board of Supervisors continuation of the special valuation provided under Section 4 ceases to be of benefit to the county, the Board of Supervisors may repeal the ordinance. Property specially valued under Section 4 prior to the repeal of the ordinance shall continue to be valued under Section 4 until the end of the nineteenth (19<sup>th</sup>) assessment year following the assessment year in which the property was first assessed. SECTION NINE: REPEALED-All ordinance or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed. SECTION TEN: 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 ELEVEN: EFFECTIVE DATE-That this Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law, which means it will be effective thirty (30) days from the date of the Public Hearing and its approval, whichever is later. PASSED AND ADOPTED THIS 1<sup>st</sup> day of June, 2009. AYES (A), NAYES (N) ABSENT (X), ABSTAIN (0); Lennie Burke (A), Kathy Campbell (A), Cloy Kuhse (A). Lennie Burke, Chairperson, Board of Supervisors. ATTEST: Pam Benjegerdes, County Auditor.

09.162-Motion by Campbell and second by Kuhse to open public hearing for FY09 Budget Amendment. Motion carried.

No public in attendance or comments received.

09.163-Motion by Campbell and second by Kuhse to close public hearing for FY09 Budget Amendment. Motion carried.

09.164-Motion by Kuhse and second by Campbell to approve FY09 Budget Amendment. Motion carried.

09.165-Motion by Campbell and second by Kuhse to approve FY09 Appropriations Amendment. Motion carried.

09.166-Motion by Campbell and second by Kuhse to approve liquor license for The Natural Gait, LLC. Motion carried.

09.167-Motion by Campbell and second by Kuhse to approve liquor license for Sportsmen Motel, Bar & Grill. Motion carried.

09.168-Motion by Kuhse and second by Campbell to accept & place on file the manure management plan updates for Kent McCormick Sites #1 & #2 and for Regancrest Holstein Inc. Motion carried.

Auditor has received bids from auditing firms for FY09, FY10, and FY11. Gardiner Thomsen \$24,000, \$25,000, & \$26,000; Hacker & Nelson \$20,750, \$21,370, & \$22,000; Larson Allen \$28,990, \$29,990 & \$31,490. Auditor will look over the bids and bring back on Monday.

Tim Heiderscheit brought up a concern of the meal reimbursement policy. The rate is currently \$25/day but not sure this should be as high for a single day time versus an overnight stay and maybe should put a different cap on the single trip meals. Heiderscheit and Auditor will work together to get this updated.

Mary Egan present.

Kim Waters gave the Board an update on the Cost Report that was sent in last week & also on the 24/7 on-call policy that will go to vote at the state level on June 9<sup>th</sup>. Waters gave the Board the names of those on committee which will be voting on this and asked the Board to contact them requesting they vote NO on this policy.

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

