

Clarke County Board of Supervisors  
June 19, 2023

**June 19, 2023** - The Clarke County Board of Supervisors met in special session on June 19, 2023, at the Clarke County Courthouse with the following members present: Dean Robins, Austin Taylor and Randy Dunbar. Also present, Auditor Janice White, Osceola Sentinel Editor Candra Brooks, Treasurer Jessica Smith, Recorder Selena Humphrey and Conservation Director Scott Kent. Chairman Dean Robins called the meeting to order at 9:00 a.m. Austin Taylor made a motion to approve the agenda, seconded by Randy Dunbar. All Ayes.

**Res 23-011** – Resolution to Fix a Date for Discussion Meeting on Proposal to Enter a General Fund Loan Agreement

WHEREAS, the Board of Supervisors (the “Board”) of Clarke County, Iowa (the “County”), proposes to enter into a loan agreement (the “General Fund Loan Agreement”) in a principal amount not to exceed \$650,000 pursuant to the provisions of Section 331.402 of the Code of Iowa for the general county purpose of paying the cost, to that extent, of constructing, furnishing and equipping a community center facility (the “Project”) for use by the County Conservation Department, and it is necessary to fix a date of meeting of the Board at which it is proposed to discuss entering into the General Fund Loan Agreement and to give notice thereof as required by such law, including the right to petition for an election during the 30-day period after such discussion meeting;

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Clarke County, Iowa, as follows:

Section 1. On July 10, 2023, at the Courthouse, Osceola, Iowa, at 9:00 o’clock a.m. is hereby fixed as the time and place of the Board meeting to discuss entering into the General Fund Loan Agreement.

Section 2. The County Auditor is hereby directed to give notice of the County’s proposal and the meeting of the Board to discuss entering into the General Fund Loan Agreement, setting forth the amount and purpose thereof, the time when and place where the said meeting will be held and the right to petition for an election, by publication at least once, not less than 10 days before the meeting, in a legal newspaper of general circulation in the County.

The notice shall be in substantially the following form:

NOTICE OF PROPOSAL TO INSTITUTE  
PROCEEDINGS TO ENTER INTO A LOAN AGREEMENT  
IN A PRINCIPAL AMOUNT NOT TO EXCEED \$650,000

(GENERAL OBLIGATION/GENERAL FUND)

The Board of Supervisors of Clarke County, Iowa, will meet on July 10, 2023, at the Courthouse, Osceola, Iowa, at 9:00 o’clock a.m. for the purpose of discussing entering into a loan agreement (the “General Fund Loan Agreement”) in a principal amount not to exceed \$650,000

for the purpose of paying the cost, to that extent, of constructing, furnishing and equipping a community center facility for use by the County Conservation Department.

The Loan Agreement is proposed to be entered into pursuant to authority contained in Section 331.402 of the Code of Iowa. The Loan Agreement will constitute a general obligation of the County payable from the County's General Fund, and not from the direct levy of debt service property taxes.

At the time and place set out above, oral or written comments may be filed or made with respect to the County's proposal to enter into the General Fund Loan Agreement. At any time before the end of the 30-day period after the date of the discussion meeting, a petition may be filed with the County Auditor, in the manner provided by Section 331.306 of the Code of Iowa, asking that the question of entering into the General Fund Loan Agreement be submitted to the registered voters of the County.

By order of the Board of Supervisors of Clarke County, Iowa.

Janice M. White  
County Auditor

Section 3. Pursuant to Section 1.150-2 of the Income Tax Regulations (the "Regulations") of the Internal Revenue Service, the County declares (a) that it intends to undertake the Project which is reasonably estimated to cost approximately \$1,200,000, (b) that other than (i) expenditures to be paid or reimbursed from sources other than the issuance of bonds, notes or other obligations (the "Bonds"), or (ii) expenditures made not earlier than 60 days prior to the date of this Resolution or a previous intent resolution of the County, or (iii) expenditures amounting to the lesser of \$100,000 or 5% of the proceeds of the Bonds, or (iv) expenditures constituting preliminary expenditures as defined in Section 1.150-2(f)(2) of the Regulations, no expenditures for the Project have heretofore been made by the County and no expenditures will be made by the County until after the date of this Resolution or a prior intent resolution of the County, and (c) that the County reasonably expects to reimburse the expenditures made for costs of the County out of the proceeds of the Bonds. This declaration is a declaration of official intent adopted pursuant to Section 1.150-2 of the Regulations.

Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Passed and approved June 19, 2023.

**Res 23-012** - Moved by Randy Dunbar, seconded by Dean Robins, to approve and sign Engagement Letter with bond counsel John Danos for 2023 General Fund Conservation Facility Note.

Vote was, "Ayes": Dean Robins and Randy Dunbar. "Nays": Austin Taylor.  
Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-113** - Moved by Randy Dunbar and seconded by Dean Robins, to approve salary increase for Deputy Recorder Joleen Louder to 85% of the Recorder's salary, effective June 19, 2023. Her fiscal year 2023-24 salary will be \$57,684.71.

Vote was: "Ayes": Dean Robins and Randy Dunbar. "Nays": Austin Taylor.  
Signed this 19<sup>th</sup> day of June, 2023.

Ms. Smith, Ms. Humphrey and Mr. Kent left at 9:14 a.m.

**Res 23-114** - Moved by Randy Dunbar, seconded by Austin Taylor, to approve a 6% wage increase for Robert McCaulley, part time Zoning Coordinator, to \$26.50/hr., effective 7-1-23.

Vote was: "Ayes": Dean Robins, Austin Taylor and Randy Dunbar. "Nays": None.  
Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-115** - Moved by Randy Dunbar, seconded by Austin Taylor to reappoint Randy Brown to the Clarke County Veterans Affairs Board for three-year term ending May 31, 2026.

Vote was: "Ayes": Dean Robins, Austin Taylor and Randy Dunbar. "Nays": None.  
Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-116** - Moved by Dean Robins, seconded by Randy Dunbar to appoint Selena Humphrey to the Clarke County Veterans Affairs Board for three-year term ending May 31, 2026.

Vote was: "Ayes": Dean Robins and Randy Dunbar. "Nays": Austin Taylor.  
Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-117** - Moved by Austin Taylor, seconded by Randy Dunbar, to approve payment to Clarke County Historical Society in the amount of \$1,500 for fiscal year 2023.

Vote was: "Ayes": Dean Robins, Austin Taylor and Randy Dunbar. "Nays": None.  
Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-118** - Moved by Austin Taylor, seconded by Randy Dunbar, to approve payment to Murray Development in the amount of \$1,200 for fiscal year 2023.

Vote was: "Ayes": Austin Taylor and Randy Dunbar. "Nays": None. Dean Robins abstained.

Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-119** - Moved by Randy Dunbar, seconded by Austin Taylor, to approve the Family Farm tax credits to be applied to the 2023-24 tax lists, except those denied by the Board of Supervisors due to the fact that they do not qualify for the credit.

Vote was, "Ayes": Dean Robins, Austin Taylor and Randy Dunbar. "Nays": None.  
Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-120** - Moved by Randy Dunbar, seconded by Austin Taylor, to approve the following resolution to participate in the planning and development programs of the Southern Iowa Council of Governments (SICOG):

Whereas, the Economic Development Administration was assigned to administer the provisions of the Public Works and Economic Development Act of 1965; and

Whereas, the Southern Iowa Council of Governments has been designated by the Economic Development Administration as an Economic Development District and

Whereas, the State of Iowa and the U.S. Department of Housing and Urban Development has designated the Southern Iowa Council of Governments as the area wide planning organization, and

Whereas, Clarke County is an active member of the Southern Iowa Council of Governments and participates in formulation of area wide plans and programs,

Be It Therefore Resolved, by the Clarke County Board of Supervisors that Clarke County desires to participate in the fiscal year 2024 planning and economic development programs of the Southern Iowa Council of Governments in Iowa Planning Area XIV, consisting of Adair, Adams, Clarke, Decatur, Madison, Ringgold, Taylor and Union Counties.

Be It Further Resolved, by the Clarke County Board of Supervisors that Clarke County provides \$18,033.80 for the operation of the Southern Iowa Council of Governments' planning and development programs.

Vote was, "Ayes": Dean Robins, Austin Taylor and Randy Dunbar. "Nays": None.  
Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-121** - Moved by Randy Dunbar, seconded by Austin Taylor to approve all homestead credits and military exemptions for the 2022 assessment year recommended by the Clarke County Assessor, except those otherwise noted.

Vote was: "Ayes": Dean Robins, Austin Taylor and Randy Dunbar. "Nays": None.  
Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-122** - WHEREAS, the State of Iowa has appropriated moneys for the fiscal year July 1, 2023 through June 30, 2024 and

WHEREAS, said moneys can be insufficient to fund the various local property tax credits/exemptions fully, and

WHEREAS, according to Iowa Code Section 25B.7 "If a state appropriation made to fund a credit or exemption which is enacted on or after January 1, 1997, is not sufficient to fully fund the credit or exemption, the political subdivision shall be required to extend to the taxpayer only that portion of the credit or exemption estimated by the Department of Revenue and Finance to be funded by the state appropriation", and

WHEREAS, the Iowa Department of Revenue and Finance has estimated the percentages of state funding for the affected property tax credits/exemptions as follows: Homestead and Disabled Veterans credit 100%, Elderly low-income credit 100%, Military exemption credit 100%, Ag Land credit 21.71514547% and Family Farm credit 15.46026369%

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Clarke County, Iowa, that pursuant to Iowa Code Section 25B.7, to extend to the taxpayer property tax credits/exemptions as funded by the State of Iowa according to the percentages stated above for the fiscal year 2023-24.

Moved by Randy Dunbar, seconded by Austin Taylor, that this resolution be adopted.

Vote was, "Ayes": Dean Robins, Austin Taylor and Randy Dunbar. "Nays": None.  
Signed this 19<sup>th</sup> day of June, 2023.

**Res 23-123** - Moved by Randy Dunbar, seconded by Austin Taylor, to approve payment of claims submitted from June 15, 2023 through June 19, 2023.

Vote was: "Ayes": Dean Robins, Austin Taylor and Randy Dunbar. "Nays": None.  
Signed this 19<sup>th</sup> day of June, 2023.

Fund Totals for claims as follows:

0001 GENERAL BASIC FUND	27,222.10
0002 GENERAL SUPPLEMENT FUND	189.80
4000 EMERGENCY MANAGEMENT FUND	955.50

Having no other agenda items, Randy Dunbar made a motion to adjourn, seconded by Austin Taylor. All Ayes. Meeting adjourned at 10:20 a.m.

Signed: Dean Robins, Chairman

Attest: Janice M. White, Auditor