

Approved Minutes Emmet County Board of Supervisors

January 28, 2020

Regular Meeting 9:00 a.m.

Board Room, Courthouse

Present: John Pluth, Chair
Jeff Quastad, Vice-Chair
Tim Schumacher
Todd Glasnapp

Absent: Roger Hash

Chairperson, Pluth, called the meeting to order. All in attendance recited the Pledge of Allegiance. Motion by Glasnapp, seconded by Quastad, to approve the minutes from last week's meeting, also approving them for publication. All ayes, motion carried.

Public forum was held next. Quastad stated that at the recent ECCOG (Emmet County Council of Governments) meeting he attended, they are going to raise their rate by \$10 a ton. Pluth discussed the recent CSS (County Social Services) meeting he was involved with last week. Pluth stated that they are going to move all meetings now to Mason City; this will be a permanent change. Pluth also stated that the CSS levy rate per capita would drop from \$34 to \$30 for next fiscal year. Pluth also stated it looks like Emmet County will be able to stay in CSS, even if it becomes an island. Pluth shared other things that are going on with CSS with Board members.

At 9:05 a.m., the Emmet County Engineer's office, represented by Dan Burton, Assistant to the Engineer, and Allison Fisher, Office Manager, came before the Board. Burton presented two bids for the local asphalt project #LFM-P-A13W-7X-32. The project will go from A-13 by Huntington, over, and around the lake, being just shy of 8 miles. The 2 bids were as follows, Black Top Services, Humboldt, \$1,726,516.32 and Heartland Asphalt, Mason City, \$1,690,058.07. The low bid was Heartland Asphalt from Mason City.

At 9:30 a.m., Steve Woodley and many members from the public, representing the Estherville and Armstrong VFWs came before the Board to discuss their request of possible tax abatement for the VFWs in Estherville and Armstrong. Commander Mike Dalen took the floor and thanked the Board for letting them be here today. The VFW has been in Estherville for 85 years. They are working together to make a difference between the Veterans and the communities. He spoke of the Veteran's moving wall and that Estherville and Emmet County had four families that had lost someone that were included among the moving wall; also stating that almost every veteran that comes home will never be the same.

He talked of a time a few years back that the VFW struggled financially and shared with the Board all that they have gone through to improve that situation, also stating that they are trying to make it a more family friendly atmosphere at the VFW. Dalen shared the many events that are held at the VFW. He asked the Board that they consider making the Estherville and Armstrong VFWs tax exempt.

Pluth and Schumacher stated that the Board totally support all of our Veterans and all love our Country; stating the County has helped with various projects through LOSST funds for the VFWs and Veteran's organizations.

Woodley stated this Board cannot make a property 100% exempt, but can grant abatements/exemption of taxes. Exemptions of 100% have to go before the Board of Review and the VFW has made application with the Assessor to go before that Board in April to see which way they want to interpret the Code of Iowa. We are asking the Board to give us some time, so we don't appear in the publication of the paper for those not paying their taxes. We are asking you, as the Board, to abate 1 year of taxes and we will go before the Board of Review and let them hear our arguments. I am hoping that others will see that you can interpret the Code in different ways.

Pluth stated that the VFW is competing with local business who do pay taxes also; you are serving breakfast, lunch and dinners.

Canteens are owned solely by the VFW, stated Woodley. The Code, I believe can be interpreted different ways; for example if we would lease the canteen to a different facility, then definitely they should pay full property taxes.

Quastad questioned Woodley about his editorial in the paper and why he did not come to the Board first and were you informed of the Code Section at the time of writing this. Woodley stated that the intent of the editorial was to rally public support for the VFW, not to interpret the editorial as being misleading or negative and he is sorry it was interpreted that way and yes, he was aware of the Code Section law.

Barb Bohm, Assessor, spoke stating that she is following Iowa Code Chapter 427.1(5)(14). She stated that in 2018 all commercial property had been reappraised. Bohm also stated that there was a time when the VFW could have come before the Board of Review to protest the new assessment and work with the Board of Review. Woodley stated that he realized this and the papers showing the increased assessment were filed away, without being attended to. On the handouts given to the Board, they showed those VFWs that are exempt. Bohm believes that those are based on the fact they are small facilities and are devoted mostly to the service of the Veterans. These facilities may have occasional events there. Bohm stated she feels those Assessors are following the Code law also.

Paul Enerson spoke stating that just because something is legal, doesn't mean it's the right thing to do. He went on to say that in charging taxes to the VFWs in Emmet County, we are in the 11% that doesn't fully abate/exempt the taxes and that is nothing to be proud of. I am not questioning if you can legally do that, but it is still not the right thing to do. If these other private entities that do pay taxes, want to put on funeral dinner (that you may not make any money on) and community dinners that are free to the public, then I think they would be welcome to do that. Enerson asked about the other 89% of the Counties, that are 100% exempt, are they not following the law then.

Attorney Bauler stated she is giving her opinion to the Assessor of how the Iowa Code is written and she cannot control what other counties do. Bauler stated that in her opinion to the Assessor, that Bohm is following the Code/Law.

Schumacher stated we as a Board have a responsibility here, and when we have an issue like this, we have to make a wise decision. Again, stating we are supportive of our Veterans.

Woodley stated that what we need to do is have time to go before the Board of Review, and have an opportunity to discuss this situation. He is asking for an abatement of the current year's taxes. Woodley stated that it costs \$2400 a month to keep the VFW open. He also stated we do need more community support; also stating that the VFW is not in the greatest location, but that is what we have.

Attorney, Bauler stated to the Board of Supervisors that what your choice is now is to abate or not abate the current taxes and the Board of Review will decide the rest going forward.

It was moved by Glasnapp to abate the current taxes for the VFW, seconded by Quastad. Roll call vote was taken: Ayes: Glasnapp, Quastad, Pluth Nays: Schumacher. Motion carried.

At 10:15 a.m., the Board set the public hearing for the proposed FY2021 Property Tax Levy. It was moved by Schumacher, seconded by Glasnapp, to set the date and time for the public hearing for February 18, 2020 at 9:30 a.m. All ayes, motion carried.

It was moved by Glasnapp, seconded by Quastad, to rescind the motion for the abatement of taxes for the VFW in Estherville. All ayes, motion carried.

It was moved by Glasnapp, seconded by Quastad to abate the current years' taxes for the Estherville and Armstrong's VFWs. Roll call vote was taken: Ayes: Glasnapp, Quastad, Pluth Nays: Schumacher. Motion carried.

The Board discussed situations in drainage district #40. It was agreed that the replacing of the private outlets, will be billed back to the landowners and stated that the Auditor's office will send out the billings for these. This is pursuant to Drainage Code Section 468.126(3) concerning outlet pipes.

Schumacher also shared a thought with the Board, in looking forward concerning a higher levy for the County, his idea of funding the Economic Growth and the Estherville group out of LOSST funds and not having to budget for these fund requests through the Supervisors' Budget.

Board received for review a Manure Manage Plan (MMP) for owner, Christensen Farms & Feedlots Inc, Facility, Christensen Family Farms – CO26 #60618.

A motion was made by Quastad, seconded by Glasnapp, to adjourn the meeting at 10:55 a.m. All ayes, motion carried.

Colleen Anderson, Assistant to the Auditor

John Pluth, Chairman