

MINUTES OF SIOUX COUNTY BOARD OF SUPERVISORS
MEETING HELD ON SEPTEMBER 25, 2017

- 1) The Board of Supervisors of Sioux County, Iowa, met pursuant to adjournment at 9:00 a.m. with Chairman Sybesma presiding. Members present were John Degen, Mark Sybesma, Dennis Wright, and Al Bloemendaal. Supervisor Arlyn Kleinwolterink was absent for this meeting.
- 2) Minutes of the meeting held on September 15, 2017, were submitted, and the Chairman declared them approved.
- 3) As this was the date and 9:00 a.m. the time set for a Public Hearing to hear the first reading of the proposed Sioux County Ordinance No. 26. Sioux County Auditor, Ryan Dokter shared the following:

SIOUX COUNTY ORDINANCE No. 26
ASSESSMENT OF WIND ENERGY CONVERSION PROPERTY

BE IT ENACTED by the Board of Supervisors of Sioux 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 Chapter 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 foundations and installation cost less any excess cost adjustment.
(b) "WIND ENERGY CONVERSION PROPERTY" means the entire windplant 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 Chapter 427B.26 to provide by ordinance for special valuation of wind energy conversion property as provided in Section 4.
- Section 4. ESTABLISHMENT. Pursuant to Iowa Code Chapter 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provisions in Iowa Code Chapter 442.21(8)(b), (c) and (d), and Iowa Code Chapters 428.24 to 428.29. The special valuation shall only apply to wind energy conversion property first assessed on or after January 1, 1994, and 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 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 6. DECLARATION OF SPECIAL VALUATION. The taxpayer 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 Chapter 441.21(8)(b) and (d), and Iowa Code Chapters 428.24 to 428.29.

- Section 7. **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 as prescribed in Section 6; and by Feb. 1 of each year thereafter:
- (a) Copy of Asset ledger sheet to IRS;
 - (b) Engineering breakdown of component parts;
 - (c) Tower numbering system;
 - (d) Name of contact person, phone number, email address, 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 lessee regarding who is responsible for the property tax on the leased equipment.
- Section 8. **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 repeal of the ordinance shall continue to be valued under Section 4 until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.
- Section 9. **REPEALER.** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.
- Section 10. **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 11. **EFFECTIVE CLAUSE.** This ordinance shall be in effect after its final passage, approval and publication as required by law.

No public comment written or oral was received and the Chairman closed the public hearing. Motion by Wright and supported by Degen to approve the ordinance. Roll call on vote: Degen, Yes; Bloemendaal, Yes; Wright, Yes, Sybesma, Yes. Motion carried, one member absent. The second and final reading of the proposed ordinance will take place on Tuesday, October 3, 2017 at 9:00 a.m. in the Board of Supervisor room in the courthouse.

4) Tom Kunstle, Sioux County Attorney,

- Requested approval of a new employee, Jan Feller. Motion by Degen and supported by Bloemendaal to approve the hiring of Jan Feller. Motion carried unanimously, one member absent.
- Reported on the recent jury trial of Kami Jo Schiebout, who was charged with, and convicted of, felony theft for writing bad checks. Sentencing will take place November 13.
- Presented on juvenile law at a legal assistants conference in Des Moines last Friday.

5) Lisa Rowenhorst, Sioux County Election Administrator met with the Board to present results from the Merged Area IV School Election held on September 12, 2017. Motion by Wright and supported by Bloemendaal to approve the following canvass of regular Merged Area IV School Election returns. Motion carried unanimously, one member absent

NORTHWEST IOWA COMMUNITY COLLEGE

Director District I

Cynthia Porter	365	Elected
Scattering	2	

Director District IV

Steve Loshman	199	Elected
Scattering	2	

Director District VII

Larry Hoekstra	106	Elected
Scattering	0	

6) Ryan Dokter, Sioux County Auditor,

- As this was the date and 9:15 a.m., the time set for a Public Hearing to discuss a permit application for a confinement feeding operation by Darrel Nyhof, in Section 36, Welcome Township. Type of confinement feeding operation structure proposed: Re-permitting one new 250 head dairy cattle free stall confinement building at an existing dairy cattle confinement facility. 250 head barn was previously permitted, however not constructed within permit timeframe. Animal Unit Capacity of the confinement portion of the operation after construction: Unchanged at 980 animal units. (700 head of mature dairy cattle). The Chairman opened the Public Hearing. No written or oral public comments were received. The Chairman closed the Public Hearing. Motion by Bloemendaal and supported by Wright to approve the permit application. Roll Call on vote: Degen, Yes; Wright, Yes; Bloemendaal, Yes; Sybesma, Yes. Motion carried unanimously, one member absent.

7) Ryan Dokter, Sioux County Auditor,

- Presented the Board with an application for courthouse grounds use from the Orange City Tulip Festival for the ArtBurst event. They are requesting to use the courthouse grounds on May 18 and 19, 2018. Motion by Bloemendaal and supported by Degen to approve the application. Motion carried unanimously, one member absent.
- Requested approval of the Northwest Iowa Housing Trust Fund pledge letter for Chairman's signature. Motion by Wright and supported by Degen to approve the Chairman's signature. Motion carried unanimously, one member absent.

8) Committee Reports,

- **Bloemendaal & Sybesma** – Reported on the Sioux County Regional Airport Agency meeting. The terminal building is being constructed and bids for the fuel system and MALSR system will be taken on October 19.
- **Wright** – Met with the new CEO of Hope Haven, Matt Buley on September 13 along with Shane Walter.
- **Bloemendaal** – 1) Reported that the Director of Mid Sioux recommended renting the old Westmar building with Plains Area Mental Health instead of purchasing, 2) attended the IACCB conference, 3) attended the RIDES meeting in Spencer and reported that the agency is doing well financially.
- **Degen** – Reported on the IACCB conference that was held September 21 through 23. Attendance, food, activities, and sessions were all very good.

9) The Chairman adjourned the meeting at 9:55 a.m. until 9:00 a.m. Tuesday, October 3, 2017.

Mark Sybesma, Chairman
Sioux County Board of Supervisors

ATTEST: _____
Ryan Dokter
Sioux County Auditor