

Courthouse  
Emmetsburg, Iowa  
April 27, 2021, 8:00 a.m.

The Palo Alto County Board of Supervisors met in regular session. Members present: Linus Solberg, Chair; Ronald Graettinger, Roger Faulstick, Craig Merrill, Keith Wirtz. Present: Joe Schany, Reporter/Democrat.

Unless otherwise indicated, all of the motions offered at this meeting were carried with the following vote: Ayes: Graettinger, Faulstick, Merrill, Wirtz, Solberg. Nays: None. Abstentions: None.

Motion by Graettinger, 2nd by Faulstick to cancel time slot for Public Health Director due to vaccine clinic and approve the agenda for April 27<sup>th</sup>, 2021. Motion Carried. Sarah Strohmman sent an email to Board members for the COVID update.

Motion by Wirtz, 2nd by Graettinger to approve the minutes for April 20<sup>th</sup>, 2021. Motion Carried.

Aletha King, Zoning Administrator, met with the Board to present information on a conditional use permit for GW Livestock, LLC. Present: Grant Westergard, Carter Williamson, Tom Gregory, Sally Hovatter, Walter Hovatter, Jean Elsenbast, Planning & Zoning denied the permit because the site did not meet the Good Neighbor Policy. Landowners present addressed concerns regarding smell, odor and health conditions.

Motion by Wirtz, 2<sup>nd</sup> by Graettinger to deny a conditional use permit for GW Livestock in Section 7, Walnut Township. Motion Carried. (site does not meet the Good Neighbor Policy)

No one was present for public comment.

Walter Davis-Oeth, County Engineer, met with the board for the following items. The Board Chairman signed the PCC patching contract.

Motion by Graettinger, seconded by Faulstick to approve a utility permit for Northwest Telephone Cooperative in multiple sections of Fairfield & West Bend Township. Motion Carried.

HEARING ON ADDITION OF  
PROPERTY TO THE URBAN RENEWAL AREA  
AND URBAN RENEWAL PLAN AMENDMENT

419285-14

Emmetsburg, Iowa

April 27, 2021

The Board of Supervisors of Palo Alto County, Iowa, met on April 27, 2021, at 9:00 o'clock, a.m., at the Courthouse Boardroom, Emmetsburg, Iowa, for the purpose of conducting a public hearing on the designation of the expanded Palo Alto County Industrial Park Urban Renewal Area and on urban renewal plan amendment.

The meeting was also available telephonically at the following:

**Conference Bridge call in # 1-712-859-6000**  
**Conference ID: 82238**

The Board offered attendance to this meeting telephonically due to federal and state government recommendations in response to COVID-19 pandemic conditions. Telephonic access information was included in the posted agenda of this public meeting.

The Chairperson presided and the roll being called the following Supervisors were present and absent:

Present: Linus Solberg, Keith Wirtz, Craig Merrill, Roger Faulstick, Ron Graettinger.

Absent: none.

The Board investigated and found that notice of the intention of the Board to conduct a public hearing on the designation of an expanded urban renewal area and on a proposed urban renewal plan amendment had been published according to law and as directed by the Board and that this is the time and place at which the Board shall receive oral or written objections from any resident or property owner of the County. All written objections, statements, and evidence heretofore filed were reported to the Board, and all oral objections, statements, and all other exhibits presented were considered.

The following named persons presented oral objections, statements, or evidence as summarized below; filed written objections or statements, copies of which are attached hereto; or presented other exhibits, copies of which are attached hereto: Dan Mills- oral questions regarding legal description.

There being no further objections, comments, or evidence offered, the Chairperson announced the hearing closed.

Supervisor Roger Faulstick moved the adoption of a resolution entitled “Resolution to Declare Necessity and Establish an Urban Renewal Area, Pursuant to Section 403.4 of the Code of Iowa and Approve Urban Renewal Plan Amendment for the Palo Alto County Industrial Park Urban Renewal Area,” seconded by Supervisor Craig Merrill. After due consideration, the Chairperson put the question on the motion and the roll being called, the following named Supervisors voted:

Ayes: Graettinger, Faulstick, Merrill, Wirtz, Solberg.

Nays: none.

Whereupon, the Chairperson declared the resolution duly adopted and signed approval thereto.

#### RESOLUTION NO. 4-27-2021

Resolution to Declare Necessity and Establish an Expanded Palo Alto County Industrial Park Urban Renewal Area Pursuant to Section 403.4 of the Code of Iowa and Approve Urban Renewal Plan Amendment for the Palo Alto County Industrial Park Urban Renewal Area

WHEREAS, as a preliminary step to exercising the authority conferred upon Iowa counties by Chapter 403 of the Code of Iowa (the “Urban Renewal Law”), a county must adopt a resolution finding that one or more slums, blighted or economic development areas exist in the county and that the development of such area or areas is necessary in the interest of the public health, safety or welfare of the residents of the county; and

WHEREAS, the Board of Supervisors of Palo Alto County (the “County”) has previously created the Palo Alto County Industrial Park Urban Renewal Area (the “Urban Renewal Area”) and adopted an urban renewal plan (the “Plan”) for the governance of projects and initiatives therein; and

WHEREAS, a proposal has been made which shows the desirability of expanding the Urban Renewal Area to add and include all of the property (the “Property”) lying within the legal description set out in Exhibit A hereto; and

WHEREAS, the proposal demonstrates that sufficient need exists to warrant finding the Property to be an economic development area; and

WHEREAS, an amendment (the “Amendment”) to the Plan has been prepared which (1) covers the addition of the Property to the Urban Renewal Area and (2) authorizes the undertaking of new urban renewal projects in the Urban Renewal Area consisting of (a) using tax increment financing to pay the costs of constructing county road, bridge and culvert improvements for the improvement of transportation infrastructure and the promotion of economic development; and (b) using tax increment financing to pay the costs of constructing a new public safety building; and

WHEREAS, notice of a public hearing by the Board of Supervisors of the County on the question of establishing the Property as an urban renewal area and on the proposed Amendment was heretofore given in strict compliance with the provisions of Chapter 403 of the Code of Iowa, and the Board has conducted said hearing on April 27, 2021; and

WHEREAS, the Planning and Zoning Commission of the County has reviewed and commented on the proposed Amendment; and

WHEREAS, copies of the Amendment, notice of public hearing and notice of a consultation meeting with respect to the Amendment were mailed to the Emmetsburg Community School District, the Graettinger-Terrill Community School District, the North Union Community School District, the City of Emmetsburg, Iowa and the City of Fenton, Iowa; the consultation meeting was held on the 6th day of April, 2021; and responses to any comments or recommendations received following the consultation meeting were made as required by law; and

WHEREAS, the City of Emmetsburg, Iowa and the City of Fenton, Iowa have executed and delivered joint agreements (the "Joint Agreements") consenting to the County's proposed urban renewal activity on the Property; and

NOW, THEREFORE, It Is Resolved by the Board of Supervisors of Palo Alto County, Iowa, as follows:

Section 1. An economic development area as defined in Chapter 403 of the Code of Iowa is found to exist on the Property.

Section 2. The Property is hereby declared to be an urban renewal area, in conformance with the requirements of Chapter 403 of the Code of Iowa, and is hereby designated the April, 2021 Addition to the Palo Alto County Industrial Park Urban Renewal Area.

Section 3. The development of the Property is necessary in the interest of the public health, safety or welfare of the residents of the County.

Section 4. It is hereby determined by this Board of Supervisors as follows:

A. The Amendment and the projects and initiatives described therein conform to the general plan of the County as a whole;

B. The proposed projects described in the Amendment are necessary and appropriate to facilitate the proper growth and development of the County in accordance with sound planning standards and local community objectives;

C. It is not intended that families will be displaced as a result of the County's undertakings under the Amendment. Should such issues arise with future projects, then the County will ensure that a feasible method exists to carry out any relocations without undue hardship to the displaced and into safe, decent, affordable and sanitary housing.

Section 5. The Amendment attached hereto and made a part hereof, is hereby in all respects approved.

Section 6. All resolutions or parts thereof in conflict herewith are hereby repealed, to the extent of such conflict.

Passed and approved April 27, 2021.

/s/LJ Solberg  
Chairperson

Attest:

/s/Carmen Moser  
County Auditor

**(Attach copy of the urban renewal plan amendment to this resolution.)**

PALO ALTO COUNTY, IOWA

URBAN RENEWAL PLAN AMENDMENT  
PALO ALTO COUNTY INDUSTRIAL PARK URBAN RENEWAL AREA  
April, 2021

The Urban Renewal Plan (the “Plan”) for the Palo Alto County Industrial Park Urban Renewal Area (the “Urban Renewal Area”) is being amended for the purposes of (1) adding property to the Urban Renewal Area; and (2) identifying new urban renewal projects to be undertaken therein.

**1) Addition of Property.** The real property (the "Property") described on Exhibit A hereto is, by virtue of this Amendment, being added as the April, 2021 Addition to the Urban Renewal Area. With the adoption of this Amendment, the County will designate the Property as an economic development area. The Property will become subject to the provisions of the Plan for the Urban Renewal Area. It is anticipated that the County will adopt an ordinance providing for the division of property tax revenues, as set forth in Section 403.19 of the Code of Iowa, with respect to a portion of the Property.

**2) Identification of Projects.** By virtue of this Amendment, the list of authorized urban renewal projects in the Plan is hereby amended to include the following described project descriptions:

**A.**

**Name of Project:** Palo Alto County Road and Bridge Improvement Projects (the “Road and Bridge Projects”)

**Name of Urban Renewal Area:** Palo Alto County Industrial Park Urban Renewal Area

**Date of Board Approval of Project:** April 27, 2021

**Description of Project:** The Road and Bridge Projects will consist of the construction of county road, bridge and culvert improvements in the Urban Renewal Area as more particularly described as follows:

<b>Project</b>	<b>Location</b>	<b>TIF Cost</b>
Road Reconstruction	All of the public right-of-way over, under, upon and along County Road B-19 beginning at its intersection with County Road N60 and continuing east to its intersection with the Palo Alto County/Kossuth County line.	\$3,500,000
Road Reconstruction	All of the public right-of-way over, under, upon and along County Road B-53 beginning at its intersection with County Road N-28 and continuing west to its intersection with the Palo Alto County/Clay County line.	\$2,800,000
Road Reconstruction	The westerly 50’ of section 3 and the easterly 50’ of section 4, Twp 97N Range 32W inclusive of all of the existing public right-of-way over, under, upon and along County Road B-14 beginning at its intersection with 480 <sup>th</sup> Avenue and continuing east to its intersection with 500 <sup>th</sup> Avenue; and  The southerly 50’ of section 3 and the northerly 50’ of section 10, Twp 97N Range 32W inclusive of all of the existing public right-of-way over, under, upon and along County Road N-52 beginning at its intersection with County Road B-14 and continuing north to its intersection with the Palo Alto County/Emmet County line.	\$2,100,000
Road Reconstruction	All of the public right-of-way over, under, upon and along County Road B-20 beginning at its intersection with County Road N-60 and continuing east to its intersection with the Palo Alto County/Kossuth County line.	\$3,500,000
Road Reconstruction	All of the public right-of-way over, under, upon and along North Huron Road beginning at its intersection with the incorporated limits of the City of Emmetsburg, Iowa and continuing to a point three miles to the northeast.	\$1,300,000
Bridge Replacement	Lost Island 37 Bridge, FHWA #270410	\$340,000
Bridge Replacement	West Bend 14 Bridge, FHWA #268670	\$500,000
Bridge Replacement	Emmetsburg 73 Bridge, FHWA #269990	\$480,000
Bridge Replacement	Emmetsburg 156 Bridge, FHWA #269995	\$720,000

Bridge Replacement with culvert	Fern Valley 1 Bridge, FHWA #269080	\$200,000
Bridge Replacement	Great Oak 47 Bridge, FHWA #269390	\$480,000
Bridge Replacement	Nevada 24 Bridge, FHWA #269240	\$480,000
Bridge Replacement	West Bend 92 Bridge, FHWA #268640	\$575,000

It is expected that the completed Road and Bridge Projects will cause increased and improved ability of the County to provide adequate transportation infrastructure for the growth and retention of commercial, industrial and agri-business enterprises in the Urban Renewal Area.

**Description of Properties to be Acquired in Connection with the Road and Bridge Projects:**

The County will acquire such easement territory and right-of-way as are necessary to successfully undertake the Road and Bridge Projects.

**Description of Use of TIF:** It is anticipated that the County will pay for the Road and Bridge Projects with either borrowed funds and/or the proceeds of an internal advance of County funds on-hand. In any case, the County’s obligation will be repaid with incremental property tax revenues. It is anticipated that the County’s use of incremental property tax revenues for the Road and Bridge Projects will not exceed \$17,455,000, plus any interest as may accrue on any credit facilities entered into by the County to finance the Road and Bridge Projects.

**B.**

**Name of Project:** Public Safety Building Project

**Name of Urban Renewal Area:** Palo Alto County Industrial Park Urban Renewal Area

**Date of Board Approval of Project:** April 27, 2021

**Description of the Project:** The County will undertake the construction of a new public safety building on a portion of the property (the “Property”) bearing Palo Alto County Property Tax Parcel Identification Number 603015000001 in the Urban Renewal Area. The new station will contain the county jail, communications center, sheriff’s office and emergency management director’s office. It is anticipated that the completed Public Safety Building Project will have a direct, positive impact on increased and improved commerce and development in the Urban Renewal Area through the provision of enhanced municipal safety services and facilities.

**Description of Use of TIF:** It is anticipated that the County will pay for the Public Safety Building Project with borrowed funds and/or the proceeds of an internal advance of County funds on-hand. In either case, a portion of the County’s obligations incurred will be repaid with incremental property tax revenues. It is anticipated that the County’s use of incremental property tax revenues for the Public Safety Building Project will not exceed \$5,625,000, plus any interest as may accrue on any credit facilities entered into by the County to finance the Public Safety Building Project.

A) Alternate Development Options: The Board of Supervisors has determined that a need exists for the provision of a new and improved public safety facilities and enhanced municipal safety services in the Urban Renewal Area. The County’s ability to fulfill its duty of public safety in the Urban Renewal Area is diminished by inadequate, outdated and undersized public safety facilities.

The use of the Property as the site for the Public Safety Building Project is an optimal use for this land. Its proximity to the County Courthouse lends itself to collaboration between public safety personnel and other departments of the County. Promoting other types of development on the Property to the exclusion of the Public Safety Building Project will not meet the public need being addressed by the Public Safety Building Project.

B) Alternate Financing Options:

\* Local Option Sales and Services Tax Revenues: Local Option Sales and Services Tax Revenues are unavailable to assist with the Public Safety Building Project because such Revenues have been allocated to other projects in the County.

\* Property Tax Levies/General Fund: The annual proceeds from the County’s property tax levies are fully committed to maintain the operational integrity of the County. The County will use reserve monies in the General Fund to assist the County with paying the planning and design costs of the Public Safety Building Project. However, the County cannot further access its General Fund reserves to aid in the Public Safety Building Project funding without risking unsound fiscal practice.

\* Debt Service Levy: The County intends to issue general obligation bonds or notes (the “Bonds”) to pay the costs of the Public Safety Building Project. The County may use incremental property tax revenues derived from the Urban Renewal Area to pay a portion of the principal of and interest on the Bonds. The use of incremental property tax revenues will lessen the burden on individual tax payers that will result from a spike in the debt service levy rate and will shift some of that burden onto valuation increases resulting from the County’s successful economic development initiatives which are improved by the provision of enhanced public safety facilities.

**3) Required Financial Information.** The following information is provided in accordance with the requirements of Section 403.17 of the Code of Iowa:

Constitutional debt limit of the County:	<u>\$58,189,762</u>
Outstanding general obligation debt of the County:	<u>\$</u>
Proposed debt to be incurred in connection with this April, 2021 Amendment*:	<u>\$23,080,000**</u>

\*It is anticipated that some or all of the debt incurred hereunder will be subject to annual appropriation by the Board of Supervisors.

\*\*Plus any interest expense incurred by the County on any credit facilities entered into for the funding of any project described in this Amendment.

**EXHIBIT A**

Legal Description

Expanded Palo Alto County Industrial Park Urban Renewal Area  
(April, 2021 Addition)

Certain real property bearing Palo Alto County Property Tax Parcel Identification Number 603015000001 and more particularly described as follows:

All inclusive of Corbin & Lawler Addition, Courthouse Square in the City of Emmetsburg, Iowa, located between Broadway Street on the west, Grand Avenue on the east, 10th Street on the north, and 11st on the south, Palo Alto County, Iowa.

AND

Certain real property situated in Palo Alto County, State of Iowa, more particularly described as follows:

All of the public right-of-way on and along County Road B-19 beginning at its intersection with County Road N-60 and continuing east to its intersection with the Palo Alto County/Kossuth County line; and

All of the public right-of-way on and along County Road B-53 beginning at its intersection with County Road N-28 and continuing west to its intersection with the Palo Alto County/Clay County line; and

The westerly 50’ of section 3 and the easterly 50’ of section 4, Twp 97N Range 32W inclusive of all of the existing public right-of-way over, under, upon and along County Road B-14 beginning at its intersection with 480<sup>th</sup> Avenue and continuing east to its intersection with 500<sup>th</sup> Avenue; and

The southerly 50’ of section 3 and the northerly 50’ of section 10, Twp 97N Range 32W inclusive of all of the existing public right-of-way over, under, upon and along County

Road N-52 beginning at its intersection with County Road B-14 and continuing north to its intersection with the Palo Alto County/Emmet County line; and

All of the public right-of-way on and along County Road B-20 beginning at its intersection with County Road N-60 and continuing east to its intersection with the Palo Alto County/Kossuth County line; and

All of the public right-of-way over, under, upon and along the Lost Island 37 Bridge, FHWA #270410; and

All of the public right-of-way over, under, upon and along the West Bend 14 Bridge, FHWA #268670; and

All of the public right-of-way over, under, upon and along the Emmetsburg 73 Bridge, FHWA #269990; and

All of the public right-of-way over, under, upon and along the Emmetsburg 156 Bridge, FHWA #269995; and

All of the public right-of-way over, under, upon and along the Fern Valley 1 Bridge, FHWA #269080; and

All of the public right-of-way over, under, upon and along the Great Oak 47 Bridge, FHWA #269390; and

All of the public right-of-way over, under, upon and along the Nevada 24 Bridge, FHWA #269240; and

All of the public right-of-way over, under, upon and along the West Bend 92 Bridge, FHWA #268640;

AND

Certain real property bearing the following Palo Alto County Property Tax Parcel Identification Numbers:

000460918003020	000240919002040	000250919001030	000430923001010	000440917004040
000230902001030	000240929001041	000250919001040	000430923001020	000440918004020
000230902002040	000240930001020	000250920001020	000430923003010	000440919001010
000230903003020	000250907003040	000250920002010	000430923003020	000440919004010
000230903004010	000250907004030	000250920002030	000430923004040	000440919004020
000230903004020	000250907004040	000250921004010	000430924003010	000440921002010
000230904003010	000250910004030	000250921004020	000430924003020	000440921002020
000230904003020	000250910004040	000250922001020	000430925002010	000440921003010
000230904004020	000250911003010	000250922002020	000430925002020	000440921003011
000230905001030	000250911003020	000250923004030	000430925004010	000440922003040
000230905001040	000250913002010	000250924003010	000430925004020	000440922003041
000230905002040	000250913002011	000250925002010	000430926002010	000440927003010
000230908001030	000250913003020	000250925002020	000430926002020	000440928001030
000230908001040	000250914003010	000250928002010	000430927004010	000440928001040

000230908002010	000250914003020	000290920001020	000430927004020	000440929004030
000230908003011	000250914004010	000430913001020	000440915002030	000440929004040
000230908003012	000250914004020	000430913003030	000440915002040	000440930002030
000230909001030	000250915003020	000430913004030	000440915003030	000440930003040
000230909001031	000250916001030	000430913004040	000440915003040	000450910003010
000230909001040	000250916002020	000430914004010	000440916003020	000450910003020
000230909002041	000250916003010	000430914004020	000440916004030	000450914002010
000230909003040	000250917002010	000430915004040	000440916004040	000450914002020
000230910001030	000250917002030	000430922004010	000440917003020	000450914003010
000230910002010	000250917004010	000430922004020	000440917004030	000450915001020
000460910002010	000460917001030	000460917001040	000460917002040	000460918003010
000240931003010	000240931003020	000160901001040	000160901001030	000120906004020
000120905004040	000120905004030	000120905003040	000120909002040	000120909002030
000120908004010	000240927003020	000240927003010	000240928004010	000120903002040
000120903002030	000120916003010	000120916004020	000120916004010	000120915003020
000120915003010	000120915004020	000120915004010	000120922002040	000120922002030
000120923001040	000120923001030	000120923002040	000120923002030	000120923003040
000120923003030	000120914003020	000120914002020	000120916002010	000240934004010
000240935003020	000240935003010	000240930003040	000240929004040	000120904004030
000120904004040	000120903003030	000120903003040	000120914003040	000120914004030

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Upon motion and vote, the meeting adjourned.

/s/LJ Solberg  
Chairperson

Attest:

/s/Carmen Moser  
County Auditor



MINUTES PROVIDING FOR PASSAGE OF AN  
ORDINANCE ESTABLISHING A TAX  
INCREMENT FINANCING DISTRICT FOR THE  
APRIL, 2021 ADDITION TO THE PALO ALTO  
COUNTY INDUSTRIAL PARK URBAN RENEWAL  
AREA

419285-14

Emmetsburg, Iowa

April 27, 2021

The Board of Supervisors of Palo Alto County, Iowa, met on April 27, 2021, at 9:00 o'clock a.m., at the Courthouse Boardroom in Emmetsburg, Iowa.

The meeting was also available telephonically at the following:

**Conference Bridge call in # 1-712-859-6000**  
**Conference ID: 82238**

The Board offered attendance to this meeting telephonically due to federal and state government recommendations in response to COVID-19 pandemic conditions. Telephonic access information was included in the posted agenda of this public meeting.

The Chairperson presided and the roll was called showing members present and absent, as follows:

Present: Linus Solberg, Keith Wirtz, Craig Merrill, Roger Faulstick, Ron Graettinger.

Absent: none.

Supervisor Craig Merrill introduced an ordinance entitled "Ordinance No. 4-27-2021. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the April, 2021 Addition to the Palo Alto County Industrial Park Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa."

It was moved by Supervisor Craig Merrill and seconded by Supervisor Keith Wirtz that the ordinance be adopted. The Chairperson put the question on the motion and the roll being called, the following named Supervisors voted:

Ayes: Graettinger, Faulstick, Merrill, Wirtz, Solberg.

Nays: none.

Whereupon, the Chairperson declared the motion duly carried and declared that the ordinance had been given its initial consideration.

It was moved by Supervisor Ron Graettinger and seconded by Supervisor Keith Wirtz that the statutory rule requiring an ordinance to be considered and voted on for passage at two Board meetings prior to the meeting at which it is to be finally passed be suspended. The Chairperson put the question on the motion and the roll being called, the following named Supervisors voted:

Ayes: Graettinger, Faulstick, Merrill, Wirtz, Solberg

Nays: none.

Whereupon, the Chairperson declared the motion duly carried.

It was moved by Supervisor Craig Merrill and seconded by Supervisor Ron Graettinger that the ordinance entitled "Ordinance No. 4-27-2021. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the April, 2021 Addition to the Palo Alto County Industrial Park Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa," now be put upon its final consideration and adoption. The Chairperson put the question on the final consideration and adoption of the ordinance and the roll being called, the following named Supervisors voted:

Ayes: Graettinger, Faulstick, Merrill, Wirtz, Solberg

Nays: none.

Whereupon, the Chairperson declared the motion duly carried and the ordinance duly adopted, as follows:

ORDINANCE NO. 4-27-2021

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the April, 2021 Addition to the Palo Alto County Industrial Park Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa

WHEREAS, the Board of Supervisors of Palo Alto County, Iowa (the “County”) previously enacted an ordinance entitled “An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Palo Alto County Industrial Park Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa”; and

WHEREAS, pursuant to that ordinance, certain taxable property within the Palo Alto County Industrial Park Urban Renewal Area in the County was designated a “tax increment district”; and

WHEREAS, the Board of Supervisors now desires to increase the size of the “tax increment district” by adding additional property;

BE IT ENACTED by the Board of Supervisors of Palo Alto County, Iowa:

Section 1. Purpose. The purpose of this ordinance is to provide for the division of taxes levied on the taxable property in the April, 2021 Addition to the Palo Alto County Industrial Park Urban Renewal Area of the County, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness, including bonds proposed to be issued by the County to finance projects in such Area.

Section 2. Definitions. For use within this ordinance the following terms shall have the following meanings:

“2021 Urban Renewal Area Addition” shall mean the April, 2021 Addition to the Palo Alto County Industrial Park Urban Renewal Area of Palo Alto County, Iowa, the description of which is set out below, approved by the Board of Supervisors by resolution adopted on April 27, 2021:

Certain real property bearing the following Palo Alto County Property Tax Parcel Identification Numbers:

000460918003020	000240919002040	000250919001030	000430923001010	000440917004040
000230902001030	000240929001041	000250919001040	000430923001020	000440918004020
000230902002040	000240930001020	000250920001020	000430923003010	000440919001010
000230903003020	000250907003040	000250920002010	000430923003020	000440919004010
000230903004010	000250907004030	000250920002030	000430923004040	000440919004020
000230903004020	000250907004040	000250921004010	000430924003010	000440921002010
000230904003010	000250910004030	000250921004020	000430924003020	000440921002020
000230904003020	000250910004040	000250922001020	000430925002010	000440921003010
000230904004020	000250911003010	000250922002020	000430925002020	000440921003011
000230905001030	000250911003020	000250923004030	000430925004010	000440922003040
000230905001040	000250913002010	000250924003010	000430925004020	000440922003041

000230905002040	000250913002011	000250925002010	000430926002010	000440927003010
000230908001030	000250913003020	000250925002020	000430926002020	000440928001030
000230908001040	000250914003010	000250928002010	000430927004010	000440928001040
000230908002010	000250914003020	000290920001020	000430927004020	000440929004030
000230908003011	000250914004010	000430913001020	000440915002030	000440929004040
000230908003012	000250914004020	000430913003030	000440915002040	000440930002030
000230909001030	000250915003020	000430913004030	000440915003030	000440930003040
000230909001031	000250916001030	000430913004040	000440915003040	000450910003010
000230909001040	000250916002020	000430914004010	000440916003020	000450910003020
000230909002041	000250916003010	000430914004020	000440916004030	000450914002010
000230909003040	000250917002010	000430915004040	000440916004040	000450914002020
000230910001030	000250917002030	000430922004010	000440917003020	000450914003010
000230910002010	000250917004010	000430922004020	000440917004030	000450915001020
000460910002010	000460917001030	000460917001040	000460917002040	000460918003010
000240931003010	000240931003020	000160901001040	000160901001030	000120906004020
000120905004040	000120905004030	000120905003040	000120909002040	000120909002030
000120908004010	000240927003020	000240927003010	000240928004010	000120903002040
000120903002030	000120916003010	000120916004020	000120916004010	000120915003020
000120915003010	000120915004020	000120915004010	000120922002040	000120922002030
000120923001040	000120923001030	000120923002040	000120923002030	000120923003040
000120923003030	000120914003020	000120914002020	000120916002010	000240934004010
000240935003020	000240935003010	000240930003040	000240929004040	000120904004030
000120904004040	000120903003030	000120903003040	000120914003040	000120914004030

“County” shall mean Palo Alto County, Iowa.

“Urban Renewal Area” shall mean the entirety of the Palo Alto County Industrial Park Urban Renewal Area as amended from time to time.

Section 3. Provisions for Division of Taxes Levied on Taxable Property in the 2021 Urban Renewal Area Addition. After the effective date of this ordinance, the taxes levied on the taxable property in the 2021 Urban Renewal Area Addition each year by and for the benefit of the State of Iowa, the County and any city, school district or other taxing district in which the 2021 Urban Renewal Area Addition is located, shall be divided as follows:

(a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the 2021 Urban Renewal Area Addition, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the County certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the 2021 Urban Renewal Area Addition on the effective date of this ordinance, but to which the territory has

been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the 2021 Urban Renewal Area Addition to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.

(b) that portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the County to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the County to finance or refinance, in whole or in part, projects in the Urban Renewal Area , and to provide assistance for low and moderate-income family housing as provided in Section 403.22, except that taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2 of the Code of Iowa, taxes for the instructional support program levy of a school district imposed pursuant to Section 257.19 of the Code of Iowa and taxes for the payment of bonds and interest of each taxing district shall be collected against all taxable property within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the 2021 Urban Renewal Area Addition exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the 2021 Urban Renewal Area Addition shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the Urban Renewal Area Addition shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

(c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocably pledged by the County for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the County to finance or refinance in whole or in part projects in the Urban Renewal Area.

(d) as used in this section, the word “taxes” includes, but is not limited to, all levies on an ad valorem basis upon land or real property.

Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. Saving Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 6. Effective Date. This ordinance shall be effective after its final passage, approval and publication as provided by law.

Passed by the Board of Supervisors of Palo Alto County, Iowa, on April 27, 2021.

/s/ LJ Solberg  
Chairperson

Attest:

/s/Carmen Moser, County Auditor

There being no further business to come before the meeting, it was upon motion adjourned.

/s/LJ Solberg  
Chairperson

Attest:/s/Carmen Moser  
County Auditor

Rick Hopper, Jacobson-Westergard, met with the Board to discuss the EWP River Stabilization project. Present: Jordan Morey, Auditor’s Office.

Motion by Wirtz, 2<sup>nd</sup> by Faulstick to accept the EWP river stabilization project and approve final payment to King Excavation for \$115,257.80. Motion Carried.

Motion by Wirtz, 2<sup>nd</sup> by Merrill to approve the Courthouse Emergency Plan. Motion Carried.

Motion by Faulstick, seconded by Wirtz to approve the claims and drainage claims for April 27<sup>th</sup>, 2021. Motion Carried.

**General Basic Fund**

Amazon Capital Services	Stationery/Forms/Gen Ofc	68.40
Kevin Berte	Employee Mileage & Subs.	15.00
Brown Winick	Consultants	2842.00
Canon	Photocopy & Dup. Serv.	166.00
Central Business Forms	Stationery/Forms/Gen Ofc	422.00
COVERT TRACK GROUP, INC.	Secret Investigations	600.00
Creative Stitches	Conservation Board	185.75
Emmet Co Public Health	Salary-Regular Employees	2703.23
Emmetsburg Publishing Co.	Official Pub & Legal Noti	299.30
Fareway	Food & Provisions	154.06
Graettinger Times	Buildings	75.00
Harris Sanitation	Sanitation & Disposal Ser	280.00
HOLIDAY INN	Employee Mileage & Subs.	366.24
Hughes Pharmacy	Acute & Emergency Treat.	312.47
Hy-Vee Accounts Receivable	Food & Provisions	104.50
IA Lakes Electric Coop	Electric Light & Power	756.00
Iowa Lakes Regional Water	Water & Sewer	344.87
IA Law Enforcement Academy	Educational/Training Serv	625.00
Inman Electric Co Inc	Engineering Services	28.76
NICK JACKSON	Wages-Temp, Pt. Time Empl	100.00
JCL Solutions	Custodial Supplies	342.53
MARIE JENSEN	Employee Mileage & Subs.	145.58
Travis Lampe	Wearing Apparel & Uniform	77.42
Loffler Companies - 131511	Photocopy & Dup. Serv.	42.05
ANDY MANWARREN	Agric/Hort. Services	70.00
MEDIACOM LLC	Telecommunications Serv.-	180.70
Microfilm Imaging Systems, Inc	Misc Expense	3000.00
MidAmerican Energy	electricity	1215.70
Ben Morey	Wearing Apparel & Uniform	103.55
Ronn Naig	Employee Mileage & Subs.	3.00
Northwest Communications	Telecommunications Serv.-	1339.17
Outdoor Recreation Products	Operating/Construction Eq	15494.50
Palo Alto Co Comm Health Ser	Board of Health	200.65
Palo Alto Co Sec Road	Fuels	569.50
Palo Alto Co Sheriff	Legal & Ct-Related Servic	2859.02
Quill Corporation	Stationery/Forms/Gen Ofc	1507.21
River Valley Telecommunication	Telecommunications Serv.-	332.07
Rooney's Auto & Custom Exhaust	Tires & Tubes	162.42
Deb Rouse	Clothing & Dry Goods	197.27
Melanie Rouse	Employee Mileage & Subs.	223.47
SCHUELKE POWERSPORTS	Park Maintenance & Suppli	339.05
Sioux Sales Co.	Safety Items	1150.00
Solutions Inc.	services	108.75
Allen Stangl	Employee Mileage & Subs.	22.00
STATE HYGIENIC LABORATORY	Engineering Services	727.00
Swanson Hardware	Minor Equip & Hand Tools	191.51
TriTech Forensics	Secret Investigations	113.02
Windstream	phone	255.90

**General Supplemental Fund**

MidAmerican Energy	electricity	44.14
Palo Alto Co Sheriff	Legal & Ct-Related Servic	347.00
Fred Blake Perkins	Legal & Ct-Related Servic	68.00

**MH-DD Services Fund**

NORTHWEST IOWA CARE CONN. c/o	Disb between MHDS Reg & m	42332.00
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**Rural Services Basic Fund**

Clarion Distributing	Misc Expense	29.50
IA Lakes Electric Coop	Electric Light & Power	433.00
NUSS TRUCK & EQUIPMENT	Equipment	70.35
Northwest Communications	Telecommunications Serv.-	81.95
Rouse Tire and Repair, LLC	Equipment	515.00
Shamrock Recycling, Inc	Sanitation & Disposal Ser	2711.52
Windstream	phone	61.00

**Secondary Road Fund**

Alliant Energy	Engineering Services	163.46
Arnold Motor Supply ATT: Sue	Engineering Services	336.53
Ayrshire Farmers Mut Telephone	Engineering Services	41.24
Cintas	Engineering Services	125.37
Diesel Specialities Inc	Engineering Services	325.00
Don's Truck Sales Inc	Engineering Services	93.63
E.M.U.	Engineering Services	492.79
Emmetsburg Publishing Co.	Engineering Services	572.15
Fleet Pride Truck & Trailer	Engineering Services	321.73
Fox International, Inc.	Engineering Services	1133.31
Graettinger Hardware	Engineering Services	100.50
IA Great Lakes Doors, Inc.	Engineering Services	827.59
IA Lakes Electric Coop	Engineering Services	26.36
Iowa State University Institut	Engineering Services	50.00
Interstate Batteries	Engineering Services	261.90
Jack's OK Tire	Engineering Services	129.50
KRISTAT AUTO PARTS LLC	Engineering Services	52.17
Menards	Engineering Services	467.47
Merryman Bridge Construction	Engineering Services	17388.22
MidAmerican Energy	Engineering Services	294.67
MSC INDUSTRIAL SUPPLY CO	Engineering Services	341.92
Murphy's Plumbing&Heating	Engineering Services	1726.80
Northern Safety Co., Inc.	Engineering Services	51.41
Northwest Communications	Engineering Services	45.18
Ruthven Coop Oil Co	Engineering Services	1707.29
Safelite Fulfillment, Inc.	Engineering Services	267.39
SLASH POINT SALES	Engineering Services	187.50
Staples Credit Plan	Engineering Services	532.28
Star Equipment Ltd	Engineering Services	137.40
Swanson Hardware	Engineering Services	130.94
Syn-Tech Systems	Engineering Services	2003.00
Titan Machinery Titan Rentals	Engineering Services	147.00
Unity Point Clinic- Occ Med	Engineering Services	84.00
Universal Field Services	Engineering Services	10863.00
Verizon	Engineering Services	208.04
West Bend Mun. Utilities	Engineering Services	216.91
Ziegler Inc	Engineering Services	5934.17

**Debt Service Fund**

UMB BANK, N.A. Attn: Diana Van	Interest-GO Bonds	1798988.75
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**Emergency Mgmt Agency**

HAWKS AUTO WELDING & REPAIR	Parts	323.25
Palo Alto Co Sec Road	Parts	59.66

**E911 Surcharge Fund**

Ayrshire Farmers Mut Telephone	Engineering Services	154.30
Century Link	Engineering Services	330.22
MCI Comm Service	Engineering Services	34.85
Northwest Communications	Engineering Services	150.00
WahlTek Inc	Miscellaneous Repair	2725.00
Windstream	phone	80.44
WINDSTREAM COMMUNICATIONS ATTE	phone	759.79

**Drainage Claims**

ABC Services	DD119 exploratory	3900.00
Hudson Law Firm	DD175 atty fees	621.20
King Excavation	DD 81-Bank Stab. FINAL	115257.80
Darren A. Stearns	DD114 beaver trapping	200.00
Darren A. Stearns	DD41 MainOpen beaver trap	100.00
Darren A. Stearns	DD61 beaver trapping	300.00
Darren A. Stearns	DD80 LowMain beaver	250.00
Darren A. Stearns	DD84 beaver trapping	200.00
Tony Stearns	DD81 beaver trapping	450.00
Tony Stearns	DD84 beaver trapping	100.00

Motion by Faulstick, seconded by Graettinger to adjourn. Motion Carried.

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Linus Solberg, Chairman

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Carmen Moser, County Auditor