



The Iowa County

Iowa State Association of Counties

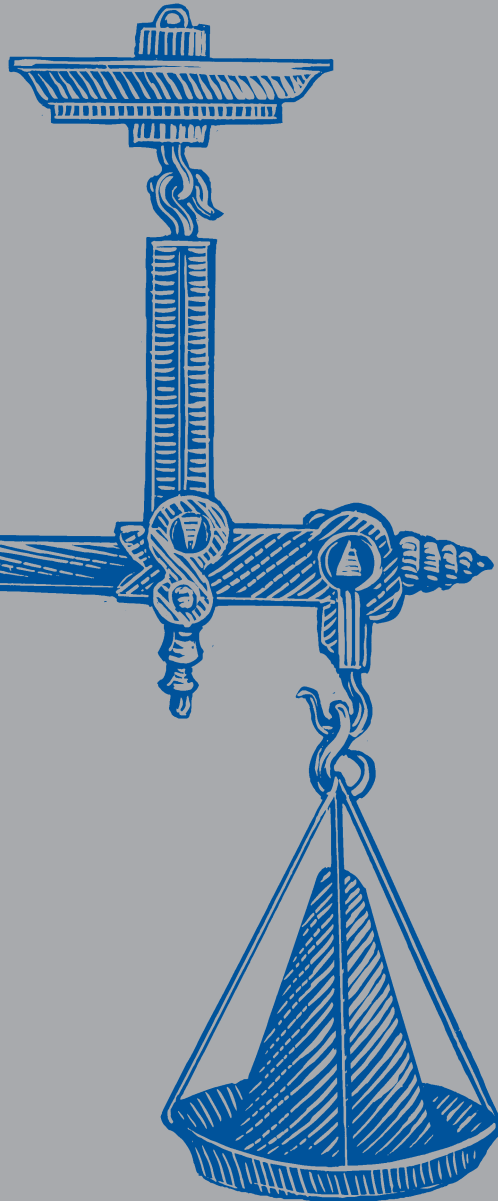


January 2009
The Year Ahead
ISAC Legislative Top Priorities

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Iowa County

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ISAC's Mission:

To promote effective and responsible county government for the people of Iowa.

ISAC's Vision:

To be the principal, authoritative source of representation, information and services for and about county government in Iowa.

Counties Overcame Challenges in 2008

2008 began with a flourish in Iowa, as county officials were tested to mitigate the damage and speed the recovery from major ice storms. These storms caused power outages and property damage, and increased expenditures and overtime hours at all levels of government. During the ice storms, county officials had to adapt to quickly changing conditions, modify and improvise the way they deliver services, and collaborate with city and state government. Unfortunately, the ice storms were not the only natural disaster test Iowa faced in 2008. The summer tornados and floods tested the resolve of all Iowa's citizens and the effectiveness of all Iowa's governments. I'm proud to say that in most cases, Iowa's citizens and governments passed those tests with flying colors.

But the test of county officials did not end with the ice storms, the tornados, or the floods, and it will not end with the close of 2008. We have experienced major infrastructure damage to our county roads. We have experienced dramatic increases in expenditures throughout Iowa and some areas of the state will see significant loss of revenue due to the natural disasters. We have experienced frustration from our constituents on many issues, including the delay in receiving federal disaster relief funds. We have also experienced new government commissions and offices created to help rebuild Iowa.

Beyond the natural disasters, we are being tested by a spiraling economy, and all governments have or soon will experience shortfalls in budget revenues.

We experienced many trials and tribulations from the beginning to the end of 2008. However, as we look back upon these experiences, please do not forget everything that our constituents, our colleagues, and our families have been through. While we ponder the damages to our county infrastructure, the loss of revenue and the increased expenditures, we must remember the other losses and tragedies that have occurred across our great state. Our budgetary losses and frustrations will never equal those of the Iowans who lost loved ones and homes during the disasters across Iowa. Whether it was a loss from the flooding, the tornados, or ice storms, the impact of their losses and our unique ability as public servants to help them recover should be a driving factor to all of us during 2009.

Did everything we experienced during 2008 have a negative impact? It sure seemed that way while we faced multiple disasters simultaneously across our state. However, I sincerely believe that not everything we experienced in 2008 was negative. As county officials and employees, we learned from all

By: Gary D. Anderson

ISAC President,
Appanoose County Sheriff



the tests, and we can use the negative experiences to better ourselves and our communities going forward. We act like sponges that absorb all of the negative impacts and give positive responses to help reduce the amount of stress and negativity among our constituents. We learn how to modify emergency response from every level of county government. We learn how to strengthen those areas that are weak. We learn how to operate our government agencies from completely different locations within hours. We learn how to share services and learn the importance of collaboration among counties and between counties and other levels of government.

We as county officials are the most accessible government representatives that our constituents have. We are also the government representatives that are the first responders during natural disasters and during family crises. In that capacity, we are accessible to our constituents at any time of the day or night. We are also the government representatives that state officials rely upon for information, for reports, for election results, for advice, for support, and for harmony.

Why do so many people rely on us?

We are the hub of the wheel of Iowa government. We are the most accessible because we provide the most direct government service to our constituents. We provide the rock, the snow removal, the natural resource preservation, the blankets during the ice storm, the ease of driver's licenses, the flu vaccinations, the transportation to veteran facilities, etc...

However, we are also the government representatives that too often fail to pat ourselves on the back or toot our own horns. During times of disaster recovery, rebuilding Iowa, poor economic times, emotional uncertainty, and budget preparations, we have overcome a lot of the negative. This is the time to pat ourselves on the back and toot our horns.

This is also the time that we must build the most powerful partnership with our constituents; the time that our constituents need us and we need them. I challenge every county official to set a public relations goal. The goal could be as simple as the county health office providing cold weather tips or the engineer providing information on major road repairs that were under budget. County officials do a good job of providing effective government services; we need to do a better job of telling the public about the good work that we do.

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Groundhog Day Revisited

By: *Bill Peterson*

ISAC Executive Director



Every December for the past 14 years, the beloved editor of “The Iowa County” has invited me to write an article for the January issue of the magazine. The instructions are always the same although there have been three different editors: “reflect on the previous year and share your views on the New Year.” I feel like the character that Bill Murray played in the movie “Groundhog Day.” Murray played Phil Connors, an egocentric television weatherman who was reporting on the groundhog named “Punxsutawney Phil.” Phil Connors was caught in a time warp and every day when his alarm clock went off at 6:00 am it was the same day. It was déjà vu all over again – endlessly. Anyway, Connors finally reformed his hedonistic ways and woke up to find a new day. I don’t want you to think I am either egocentric or hedonistic – but I am beginning to wonder if I will ever get to wake up a find a new day. We’ll see!

2008 was a very tough year for a lot of Iowans. I don’t need to spend too much time recapping the challenges faced by many counties and their citizens this past year. The year started with bad weather and it just got worse – damaging the property and lives of many of our fellow Iowans. It was unparalleled in magnitude really – still hard to fathom. It will be years before many communities recover – and some probably won’t.

Just when we thought we were over the worst and our focus could be on recovery, a new storm began brewing. This time it was an economic storm, and this one isn’t over. Some are predicting it is just beginning. The storm clouds became visible in the fall of 2007 with the crisis in the mortgage markets – although several years of lending abuses should have predicted the outcome. It was then we learned about NINJA loans – made to borrowers with “No Income, No Job, and no Assets.” As the housing markets seized up, the financial markets dried up and the giants of the financial industry toppled over – one after another. There was too much bad debt and too many bad investments – this sucked up all available credit escalating the problem to a new level. Companies needing credit to operate their businesses couldn’t find it as financial institutions went into lockdown mode. Consumers faced with uncertainty about their jobs and futures have become much more cautious and are spending less causing the downward spiral to continue. In addition, everyone is reeling from the effects of the 45% decline in stocks, mutual funds, and retirement funds.

It seems like just about everywhere you turn there is bleak news and a dim outlook. In mid-December, Governor Culver instituted the second round of state budget cuts amounting to

\$70 million. The first round was \$40 million. This new action was precipitated by the December 12, 2008 Revenue Estimating Conference report that FY-09 state revenues will be over \$100 million less than originally predicted. The FY-10 estimates look even more dismal. I expect these won’t be the last cuts to the FY-09 budget that we will see.

And what about the FY-10 state budget? It is almost a sure bet that the Iowa General Assembly will have a tough time reaching consensus on how to achieve a balanced budget for the next year. It would have been a challenge even in rosier economic times. Early predictions were that the 2009 legislative focus would be on helping Iowans recover from the weather disasters of 2008 – and that all the new resources would be dedicated toward that end. What about now? There are no new resources and we are faced with reordering our priorities as well as providing assistance to Iowa businesses and citizens that need our help to recover. What will be our response? Is there a leader who is willing to suggest a public policy course that will take us down the tough road that we need to follow to help those who need it? Or will we just sidestep those tough decisions one more time – in hopes that some place down the road someone else will solve our problem. Sorry to be pessimistic, but I think we are about at the end of the road. We failed in good economic times to take actions that would have positioned us to weather the bad. I can give you a few examples that counties care about. They are in no particular order.

How about property tax reform? Since the late 1970s we have had a public policy that favors homeowners and farmers over commercial operations. While properties in each class stand on their own for valuation – agricultural (ag) and residential properties have been coupled together. This “coupling” links the valuation growth in one class to the valuation growth in the other – so if the growth in one is zero that is the maximum growth in the other. The policy result has been 30 years of shifting property taxes from ag and residential taxpayers to commercial taxpayers. There is a simple solution – uncouple ag and residential and over time equity will return between these classes of property. The problem is state policy makers haven’t been willing to find the political fortitude to make this change.

How about road funding? The gas tax hasn’t been increased since 1989. In the meantime, the cost to maintain state, city

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capitol comments

ISAC Top Legislative Priorities

By: ISAC Policy Team

In addition to our longstanding support of property tax reform that stabilizes the tax base, resolves unfair discrepancies within the current tax base, improves accountability in local government budgeting process, and imposes a reasonable limitation on property taxes while maintaining local control, ISAC has adopted the following legislative priorities for 2009:

Local Option Sales Tax TIF

In the waning hours of the 2008 session, the legislature enacted the local option sales tax TIF (LOST-TIF). The LOST-TIF has the potential to freeze the amount of revenue counties receive from local option sales tax for up to 20 years. Currently 85 counties impose a LOST and collectively receive over \$65 million annually in LOST revenue, which is used for many important local projects, including road and bridge construction, new jails, county parks and other conservation efforts, and property tax relief. Freezing the amount of LOST revenue counties receive will delay or eliminate those projects and will cause counties to increase property taxes to make up for the decrease in funding. ISAC supports expanding the range of economic development options for Iowa's local governments. However, the LOST-TIF carries with it all the problems of the existing property-tax TIF scheme that counties have tried to fix for years. For example, city councils could have the ability to redirect the LOST revenue to be used for TIF projects, even if the citizens voted to tax themselves to pay for roads. Finally, the LOST-TIF allows increased funding for TIF projects with no increase in accountability. The absence of effective oversight of TIF usage has led to public funds being used for questionable projects. Past legislative sessions have expanded TIF reporting requirements to increase



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the oversight of TIF. The LOST-TIF went in the opposite direction by allowing cities to divert additional revenue to TIF projects. This will expand the use of TIF and the duration of TIF projects. The LOST-TIF will enhance the potential for further misuse of TIF dollars.

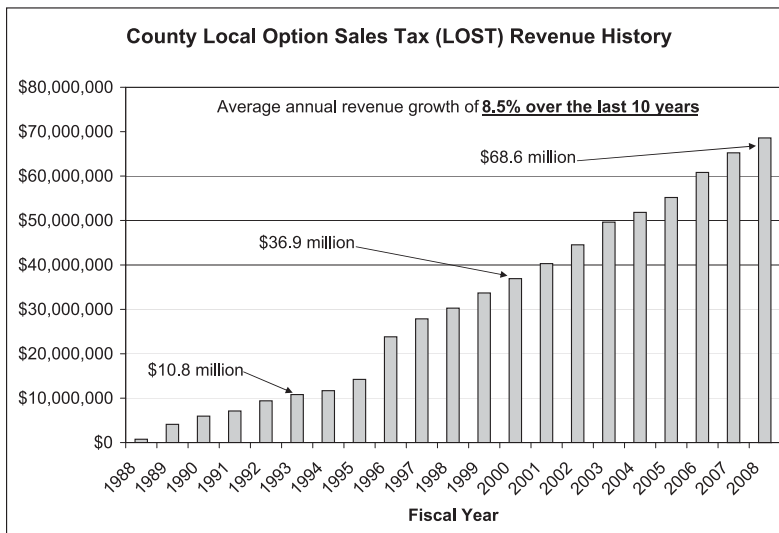
Funding of TIME-21

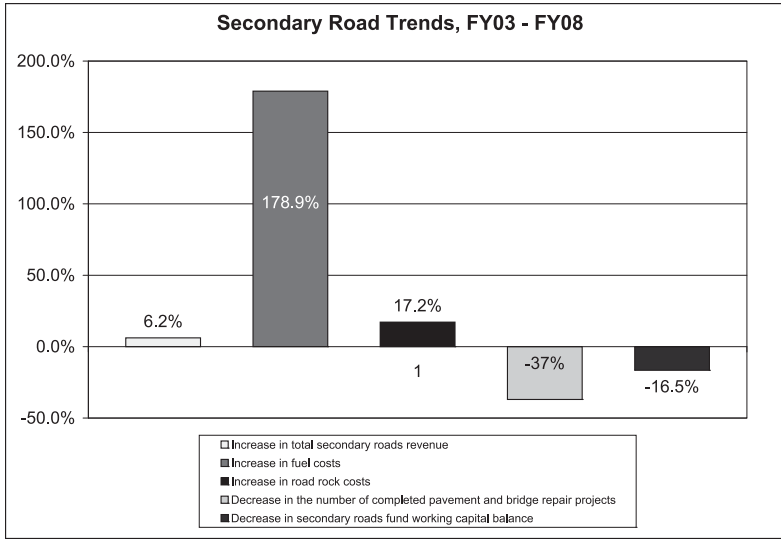
In recent years, every road jurisdiction has struggled to fund its portion of the road system. These funding problems have been exacerbated by last year's harsh winter and the floods during the spring and summer. An effective transportation infrastructure system is a vital part of continuing to grow the state's economy, but Iowa's road and bridge system is now in perhaps its worst shape ever. TIME-21 seeks to focus \$200 million on the priorities set by the TIME-21 study. Part of the \$200 million will be generated by legislative changes enacted in 2008. The rest needs to come in 2009. ISAC supports immediate funding of TIME-21 at the recommended \$200 million level through an increase in the fuel tax and a combination of other road-related revenues, including consideration of a 1% increase in the fee for new vehicle registration. Additionally, the \$200 million cap on the TIME-21 fund should be established, as was agreed to by counties, cities, and the DOT. This cap should specify that once \$200 million is reached,

additional revenues shall be deposited in the Road Use Tax Fund. Finally, ISAC supports eliminating all restrictions on how counties may spend their portion of TIME-21 funds. For counties, TIME-21 money may be spent on construction and maintenance of bridges and the farm-to-market road system, but it may not be spent on construction or maintenance of roads in the secondary roads system. The state and the cities have no similar constraints on spending TIME-21 funds.

Mental Health Funding

In 1996 the Legislature froze the property tax contribution to MH/DD services and promised that the state would cover the increases in costs of services, including costs for new consumers. The state has not fulfilled its statutory obligation. As a result of chronic under-funding by the state, con-





sumers are suffering the consequences. Nearly 25% of the state population now lives in a county where new consumers are placed on waiting lists. Costs of services have increased at a much greater rate than allowable growth dollars. Counties are now levying 97% of the total statewide levy capacity, with 81 counties at the maximum allowed by law. Statewide MH/MR/DD fund balances were reduced to 8.2% at the end of FY 2007. Programs and services are being cut and compromised because counties cannot generate any new dollars for MH/DD services. County budgets are in a state of crisis and counties can no longer cover funding shortfalls from the state. ISAC supports the state fully funding MH/DD allowed growth. In addition, ISAC supports legislation to allow counties to switch from a dollar cap to a rate cap in the mental health fund without any loss of property tax relief or allowed growth. This would allow counties to generate additional revenue to address the rising costs of services and effectively meet the needs of persons with disabilities in their own communities. Funding to maintain current services is necessary before making additional investments for system improvement.

Sex Offender Residency Law

This has been a top priority for ISAC in past years and remains so this year. The Iowa Sex Offender Residency Law generally says that a person who has committed a sex offense against a minor “shall not reside within 2,000 feet of an elementary or secondary school or a child care facility.” Law enforcement officials, abuse prevention experts and victims all agree that the 2,000 foot residency restriction does not work. The current sex offender law is flawed because: 1) it assumes there is a correlation between where a sex offender sleeps and where a sex offender abuses; 2) it ignores that most offenders live just down the hall from or know their victims; 3) it does nothing to prevent a sex offender from being on school or daycare property all day long; and 4) the residency restriction has pushed offenders into “colonies,” made them list public

places such as parks and interstate rest stops as residences, or caused them not to report at all, making it more difficult for law enforcement to track the worst offenders. ISAC supports replacing the current 2,000 foot residency restriction with safe zones that would prohibit sex offenders from entering areas near schools or daycares.

State Funding for Emergency Management

The disasters of 2008 highlighted the importance of local emergency management agencies and illustrated that many county emergency management coordinators have responsibilities beyond emergency management that may not be compatible during times of crisis. While the State of Iowa places many requirements upon local emergency management, it pays nothing toward the preparedness planning, training, and exercise drilling at the county level.

These duties performed by county emergency management coordinators help to protect the state welfare and economy. ISAC supports a state appropriation of \$10 million to county emergency management agencies in order to help meet the challenges of preparedness for both man-made and natural disasters. Dollars would be used for all-hazards planning, training and exercise costs, necessary equipment costs, and personnel costs, similar to the limited federal emergency management performance grant program. Requirements for receiving these funds cannot exceed current requirements set in both the Iowa Code and the Iowa Administrative Code.

Natural Resources and Outdoor Recreation Trust Fund

Funding for critical natural and recreational resources in Iowa has historically fallen far short of well-recognized needs. In recent years, Iowa has been near the bottom of all states in natural resource funding per capita. Although polling shows that most Iowans support additional state funding for natural resources, the political will to fund important programs has been lacking. A bipartisan, public/private advisory committee appointed by the Governor in 2006 submitted a report to the Governor in January of 2007 recommending the establishment of the Natural Resources and Outdoor Recreation Trust Fund funded through a portion of any future increases in sales taxes. A bipartisan interim legislative committee proposed the same recommendation. In 2008, the 82nd General Assembly passed SJR 2002, which reflected these recommendations. In order to change the constitution, the same resolution must pass during the 83rd General Assembly and then must be voted on by the people of Iowa. ISAC supports establishing the Natural Resources and Outdoor Recreation Trust Fund as a permanent source of funding for improving Iowa’s natural resources and to protect that funding through a constitutional amendment. ISAC supports the second passage of SJR 2002 in 2009 so that the people of Iowa can fully declare their support for sustainable natural resources funding.

What Happens if County Officials Give Someone Bad Information?

Legal Errors Not Binding on County: What happens if a county official gives someone a legal interpretation, the person relies on that interpretation, and then the interpretation turns out to be wrong? Is the county stuck? Can the person successfully sue the county? Those issues arose in *Chamberlain, L.L.C. v. City of Ames*, decided in November by the Iowa Supreme Court.

In that case, the owners of Chamberlain, L.L.C. planned to build a four-story mixed-use complex near the Iowa State campus. The first floor would contain retail space, and the upper floors would contain apartment units. The design for some of the apartments included lofts accessible by a ladder that could be used as sleeping space. The lofts provided 184 square feet of surface area, but were only 45 inches from the ceiling. The lofts had electrical outlets, lighting and carpeting.

Since Chamberlain was uncertain whether the lofts would comply with the city's building code requirements, it sought approval from the Ames building official before proceeding with the project.

In August 2003, Chamberlain representatives met with the Ames building official and the Ames fire inspector. The discussion centered on whether the loft areas would be acceptable under the building and fire codes. The fire inspector expressed concern that additional protections would be needed if the spaces would be used for sleeping.

Afterwards the building official called Chamberlain and indicated the lofts were permissible so long as Chamberlain installed smoke detectors and sprinklers above and below the lofts. He believed this interpretation was consistent with the building code's intent and purpose. Chamberlain proceeded and the city issued a building permit in January 2004 after reviewing Chamberlain's plans.

Chamberlain built the structure and secured tenants for the units. But when the building was nearly complete, the Ames fire chief and acting building official stated in a letter that the loft areas did "not meet minimum height requirements for habitable space" and a certificate of occupancy would not be issued unless significant modifications were made to the apartments.

Chamberlain sued the city, seeking a declaration that it was illegally denied a certificate of occupancy when it justifiably relied on a valid code interpretation made by an authorized building official. Chamberlain also claimed that it had vested rights in the building permit due to its considerable financial investment.

By: David Vestal

ISAC General Counsel



The district court held that the city was not bound by its original approval of the lofts, and found that Chamberlain did not have vested rights in the building permit because the building did not comply with the building code.

Chamberlain appealed and the Court of Appeals affirmed the district court's decision. Chamberlain then appealed to the Iowa Supreme Court.

According to case law in Iowa, a building official's interpretation of the building code may be binding in certain instances under the doctrine of "vested rights." Generally, a city or county is not prevented from revoking a validly issued building permit. *B & H Invs., Inc. v. City of Coralville*, 209 N.W.2d 115, 118 (Iowa 1973). However, when the permit holder makes expenditures in reliance on the permit, he may acquire vested rights in that permit, and the city or county may be estopped from revoking the permit. *City of Lamoni v. Livingston*, 392 N.W.2d 506, 510 (Iowa 1986). But, if the permit was not validly issued or if the building does not comply with applicable requirements, a permit can be revoked notwithstanding the permit holder's reliance. *City of New Hampton v. Blayne-Martin Corp.*, 594 N.W.2d 40, 44-45 (Iowa 1999).

The Iowa Supreme Court said that so long as the interpretation given by the city or county official does not contradict the plain provisions of the building code, an individual may acquire vested rights in that interpretation if he made expenditures in reliance on the interpretation.

So even if the building official's interpretation resolves some kind of ambiguity or interprets an indefinite provision of the building code, a party can enforce that interpretation under the theory of vested rights.

But the court said that in this case, the lofts, measuring 148 square feet, the size of a standard room, with only 45 inches of headroom, did not comply with the building code, which requires a ceiling height of seven and one-half feet for all habitable spaces.

"Thus," said the Court, "even though Chamberlain made substantial expenditures in reliance on the building inspector's interpretation and the building permit, Chamberlain did not acquire vested rights to an occupancy certificate since the lofts violated the plain provisions of the code."

The court said that because the lofts did not comply with the

Continued on page 15.

FY 2009 County Property Taxes

By: Jay Syverson
ISAC Fiscal Analyst



As the snow flies and counties prepare their budgets for FY 2010, *By the Numbers* finally gets around to looking at county property taxes for the current fiscal year, FY 2009. Statewide county property taxes (excluding utility excise taxes collected on gas and electric utility values) increased 5.7% from FY08, up to \$861 million. Countywide property taxes are up 5.2% while rural-only taxes are up 8%. Most counties, 91 of them, will collect more property taxes in FY09 than in FY08; eight counties will collect less. The biggest increase in taxes is 19% (Johnson County) and the biggest decrease is 10% (Audubon County). The median change in property taxes is a 4.4% increase. For comparison's sake, the latest inflation figure from the Social Security Administration is 5.8%.

Statewide taxable values (again, excluding gas and electric utility values) will increase 8.5% from FY08. This is significantly higher growth than the 2.4% increase last year, but valuations generally increase more in odd-numbered years, which are re-assessment years. A full 95 counties saw at least some growth in their tax base in FY09 (based on 2007 assessments); the median change was 5.5%. The biggest increase was 22% in Dickinson County; Dallas County's tax base grew 17% in FY09; and 13 other counties also saw double-digit growth. Of the four counties that saw negative valuation growth, the biggest decline was 3% in Howard County. Other counties to lose valuation were Clarke, O'Brien, and Cedar.

The average countywide tax rate is down slightly from FY08, as is the rural-only rate. The average total rate (rural plus

countywide) is \$10.06 in FY09, down from \$10.08 in FY08. Thirty-one counties increased their countywide rate in FY09; 68 decreased it. Changes to the rural rate were more evenly split. On the rural side, 34 counties increased the rate; 32 decreased it; 33 kept it constant. The biggest increase in the countywide rate was \$1.55 in Davis County (which had positive valuation growth of 2%), and the biggest decrease was \$1.69 in Audubon County (positive valuation growth of 9%). Interestingly, last year Audubon County had the biggest increase in its countywide rate, a jump of \$1.43. The biggest rural rate decrease was \$0.56 in O'Brien County, and the biggest increase was \$2.54 in Black Hawk County. That significant jump in Black Hawk County is due to the reallocation of local option sales tax revenues from 100% for property tax relief to 50% for property tax relief and 50% for road and bridge construction. Twenty-three counties will exceed the \$3.50 general basic maximum rate in FY09, the same number of counties that exceeded the limit in FY08. Only three counties will exceed the \$3.95 rural basic maximum rate in FY09. Audubon and Lucas counties remain above the \$3.95 level for the third consecutive year, while Winnebago County is above \$3.95 for the first time. Greene County, which had been above \$3.95 for the last two years, dropped back to \$3.95 in FY09.

Visit ISAC's website, www.iowacounties.org, for detailed information on taxes and spending for all counties.

Don't miss it!

ISAC's 2009 Spring School of Instruction

March 4 - 6, 2008 Downtown Marriott and Renaissance Savery Des Moines

More information? Visit www.iowacounties.org

Digital TV Conversion

By: Tammy Norman

ISAC Office Manager



Q: I have been told that my analog TV will no longer work. Is this true and why?

A: Yes, digital television broadcasting is scheduled to replace analog television broadcasting beginning February 17, 2009. There are benefits to digital television. It provides a clearer picture through the increase of pixels. It also does not have “snow,” “ghosts,” or other types of interference. As an illustration, comparing digital TV to analog TV is like comparing DVDs to VHS with the digital TV being the DVD and the analog the VHS. The good news is that the digital broadcasts will be broadcast over the free airwaves unlike digital cable, which viewers may pay extra for. One of the reasons for the transition to digital broadcasting is to free up the analog broadcast channels for public safety communications such as the police, fire departments, rescue and ambulance services. Consumers will be pleased with the improved quality of picture and sound.

Analog TVs: Do you have to toss your old analog TVs away? No. Analog TVs can be used when the digital broadcasting begins by installing a convertor box. You can receive a convertor box at no charge. You can apply for these convertor boxes by going to <https://www.dtv2009.gov/> or simply call 1-888-388-2009. However if you currently are a cable or satellite subscriber, you will not be affected by the February 17, 2009 deadline. The February 17 deadline applies to full-power broadcast TV stations that use the public airwaves to broad-

cast and provide the free over the air programming. This same deadline does not affect the cable and satellite providers.

Digital TVs: There is a difference between a DTV (digital television) and a HDTV (high-definition television). All TVs imported and shipped in the US since March 1, 2007 should be equipped with a digital tuner. A digital tuner will enable a TV to broadcast the new digital broadcasting but will not be able to provide the high definition quality that many cable and satellite providers provide at an additional charge. The same is true for the convertor boxes that are being provided for the analog TVs. They will not provide high definition quality to the television broadcasts; they will only enable the analog TV to broadcast the digital signal. Satellite and cable companies may make this transition at some time but it is not currently mandated.

Website Note: 2009 Spring School of Instruction and Supervisors Statewide Winter Meeting pre-registration are available on the ISAC website now. Please pre-register for these important events.

Have a question regarding new technology and would like it addressed in this column? Contact me at 515-244-7181 ext. 315 or via e-mail at tnorman@iowacounties.org. Until next month, keep clicking!



About the Cover

The cover picture was taken by Steve Devries, Iowa County Engineers Association Service Bureau Executive Director, at Rock Creek State Park in Jasper County in 1977. He was intrigued by the unusual appearance of the cone flower, which was rarely found at the time but can now be found in many prairie restorations and roadside ditches around the state.

Steve is an avid photographer. His favorite subjects are barns, the original brick buildings in Iowa's downtowns, country landscapes, and railroads. He discovered his interest in photography when his parents got him an 'Official' Cub Scout camera in Sully, Iowa in 1958. He still shoots with film – although the switch to digital isn't too far off.

A Wiki What?

I was going through my three sons' Christmas lists, and I began to scratch my head. At what point do we become so overwhelmed by technology that we stop paying attention to the new innovation. For example, I used to listen to and purchase music until my first son was born. My wife and I got busy raising a family, so our knowledge of music basically ends about 1986. From 1986 to about 2000, I have a huge blank spot. In 2000, my oldest son started buying music.

So back to my kids' lists; I now had to research the difference between an Xbox 360 Arcade and Xbox 360 Pro and Xbox 360 Elite. Why does he want a Xbox 360 and not a Playstation 3. What about the Wii? And so on...

In this and future columns, I thought I would present a glossary of terms that all county elected officials and department heads should strive to learn for 2009. All definitions are from Wikipedia.org. Since the definitions are from Wikipedia.org, please verify the meaning with your local IT person. They can explain why Wikipedia.org should not be your sole source of information.

Glossary of Technology Terms to Learn in 2009

Avatar: a computer user's representation of himself/herself or alter ego, whether in the form of a three-dimensional model used in computer games or a two-dimensional icon (picture) used on Internet forums and other communities.

BlackBerry: a wireless handheld device introduced in 1999 as a two-way pager. The more commonly known Smartphone BlackBerry, which supports push e-mail, mobile telephone, text messaging, internet faxing, web browsing and other wireless information services, was released in 2002. It is an example of a convergent device.

Blog: (a contraction of the term "web log") is a web site, usually maintained by an individual with regular entries of commentary, descriptions of events, or other material such as graphics or video. Entries are commonly displayed in reverse-chronological order. "Blog" can also be used as a verb, meaning to maintain or add content to a blog.

Malware: (from the words **malicious** and **software**) software designed to infiltrate or damage a computer system without the owner's informed consent. The expression is a general term used by computer professionals to mean a variety of forms of hostile, intrusive, or annoying software or program code. Many computer users are unfamiliar with the term, and often use

By: Robin Harlow

ISAC Technology
Project Manager



"computer virus" for all types of malware, including true viruses.

MySpace: a social networking website offering an interactive, user-submitted network of friends, personal profiles, blogs, groups, photos, music and videos for teenagers and adults internationally.

Social media: primarily internet and mobile based tools for sharing and discussing information among human beings. The term most often refers to activities that integrate technology, telecommunications and social interaction, and the construction of words, pictures, videos and audio. Facebook and MySpace are probably the two best examples.

Web search engine: a tool designed to search for information on the World Wide Web. Information may consist of web pages, images, information and other types of files. Some search engines also mine data available in newsbooks, databases, or open directories. Ex: Google.

Web 2.0: describes the changing trends in the use of World Wide Web technology and web design that aim to enhance creativity, communications, secure information sharing, collaboration and functionality of the web. Web 2.0 concepts have led to the development and evolution of web culture communities and hosted services, such as social-networking sites, video sharing sites, wikis (see below), and blogs.

Wiki: (or wiki wiki) a collaborative web site that is designed to enable anyone who accesses it to contribute or modify content of the website. WikiWikiWeb was the first site to be called a wiki. Ward Cunningham started developing WikiWikiWeb in 1994, and installed it on the Internet domain c2.com on March 25, 1995. It was named by Cunningham, who remembered a Honolulu International Airport counter employee telling him to take the "Wiki Wiki" shuttle bus that runs between the airport's terminals. According to Cunningham, "I chose wiki-wiki as an alliterative substitute for 'quick' and thereby avoided naming this stuff quick-web."

Zero day virus: a previously-unknown computer virus or other malware for which specific antivirus software signatures are not yet available. Traditionally, antivirus software relies upon signatures to identify malware. This can be very effective, but cannot defend against malware unless samples have already been obtained and signatures generated. Because of this, signature-based approaches are not effective against zero-day viruses.

Grenville Dodge and Abraham Lincoln

By: *Grant Veeder*

ISAC NACo Board Representative
Black Hawk County Auditor



In last month's story about Council Bluffs, we noted Abraham Lincoln's meeting with Grenville Dodge, which was critical to starting the Transcontinental Railroad in Iowa. Lincoln had recently rocketed to national prominence and would soon be president. Similarly, Dodge would soon rise from a small-town leader to a well-respected army general, a highly successful railroad builder, and a political dealmaker, and would in time become an influential millionaire. And his path crossed that of Lincoln several more times in the last five years of the latter's life.

Dodge was born in Massachusetts in 1831 and moved west in 1851 after studying civil engineering at Norwich University. He soon became involved in railroad surveys, which took him from Illinois to Iowa to Nebraska. Settling in Council Bluffs in 1856, he partnered in a banking and real estate company but continued to work closely with officials of the Mississippi and Missouri and other railroads, who hoped to build a railroad across Iowa from Davenport to the Missouri.

The ending point on the Missouri stood a good chance of being the starting point of the transcontinental line, so the location question inspired much strategizing, lobbying, and unsavory dealing, and Dodge was in the middle of it all. At one point he assured his friends in Council Bluffs that their town would get the railroad "if we only try. I think of nothing else."

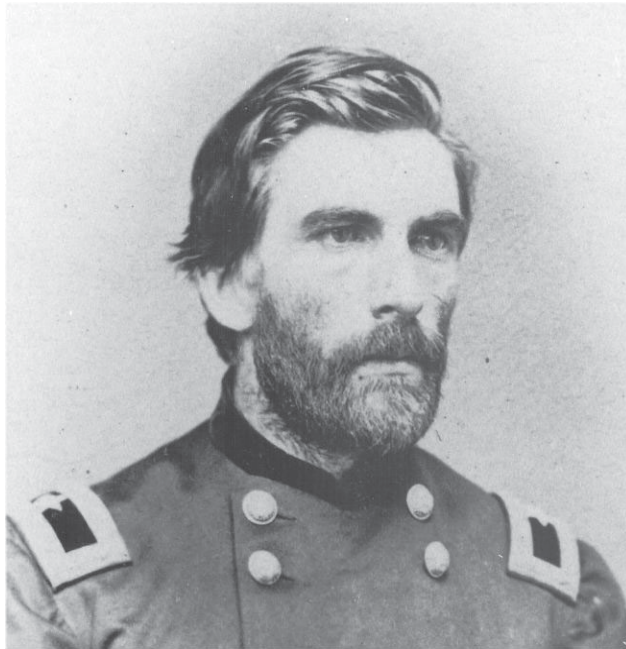
His meeting with Lincoln in 1859 proved especially serendipitous when Lincoln became a serious challenger for the Republican nomination for president in 1860. Railroad interests backed Lincoln because they knew he supported a railroad to the Pacific. Lincoln's friend, political ally, and fellow railroad attorney Norman Judd summoned Dodge to the Republican convention in Chicago in May, and Dodge, while considering himself a mere messenger in the effort, was part of the machine that got Lincoln the Republican candidacy.

Lincoln's election led directly to civil war, which would have a profound effect on Dodge's life, but before the war started it was politics as usual, and Dodge joined friends in Washington to lobby for patronage appointments for Iowans. He strongly supported Lincoln's determination to keep the Union together. After seeing Lincoln deliver his inaugural address, Dodge wrote his wife that "Old Abe delivered the greatest speech of the age. . . It is backbone all over." He was able to visit Lincoln at the White House a couple of weeks later, and was largely successful in his lobbying efforts.

Before Dodge left Washington, the newly formed Confederate army fired on Fort Sumter. Dodge, who received military training at Norwich and had drilled a militia in Council Bluffs, sought a military commission. He wasn't immediately successful, but the dogged persistence that was becoming one of his trademarks led to his appointment as colonel of an Iowa regiment. His political connections and his solid leadership in the Battle of Pea Ridge, Arkansas, led to Lincoln

recommending his appointment to brigadier general in April 1862.

Dodge's reputation as a superb officer and his knowledge of railroad building put him in close cooperation with Generals Grant and Sherman. The war in the West saw Dodge and his men building railroads and railroad bridges with a rapidity that astonished both armies. Less visible was his success as a spymaster. Dodge paid liberal sums to Unionist Southerners who risked their lives to gather information for the North. When his immediate superior demanded the names and messages of his agents, Dodge got Grant to keep the network secret. His intelligence regarding Rebel troop strengths enabled Grant to deploy his forces decisively in the successful siege of Vicksburg in mid-1863.



Now a corps commander, Dodge was bedeviled by thousands of escaped slaves following his troops around northern Mississippi. To keep order, he armed some of them as guards on his own authority. Soon thereafter, he was summoned to the White House. Worried that he was going to be punished for making such a sensitive decision without orders, Dodge was relieved to learn that Lincoln was interested instead in settling on a Missouri River terminus for the Transcontinental Railroad. Dodge reviewed the pros and cons of the settlements from Sioux City south to Kansas City, with emphasis on the merits of his home town. A few months later, Lincoln followed Dodge's advice and ordered the Union Pacific to start in Council Bluffs. Dodge immediately wrote his brother, "I want property in Omaha if you can get any."

His ambition in his military career matched that in his business endeavors. Dodge had influential friends like Grant and Sherman lobbying to get him promoted to major general, but his independent streak didn't always help them. Capturing a soldier from one of his Southern Unionist units who had deserted to the enemy, Dodge had him executed before his trial could be passed up the ladder for review. Lincoln, who was notoriously lenient in such appeals, was shocked, and he didn't forget this breach of the rules of war. When Dodge's promotion was suggested to him, he answered, "Do you mean a man who shoots a deserter and then sends the proceedings to the President for approval should be promoted?"

However, Dodge's outstanding record in the field continued to grow, and by the time he was involved in Sherman's campaign against Atlanta in 1864, where his spies again played a critical role, Lincoln sent his appointment as major general to the Senate for approval. Soon after his confirmation, Dodge's service was interrupted. Trying to view the enemy lines from an advanced trench position, Dodge was directed to a peephole. As soon as he put his eye to the aperture he was shot in the head. The bullet didn't penetrate his skull, but he was severely injured and spent several months recovering.

While on what he called "confederate leave of absence," Dodge in October visited Grant at City Point, Virginia, where the latter now commanded the Army of the Potomac. Things weren't going well, and Dodge detected many differences from the more practical Western army that Grant had molded. As he departed, Grant asked him to stop in Washington and visit the President. Dodge was puzzled by this, but Grant offered no explanation. Calling at the White House, Dodge experienced a characteristic Lincoln interlude.

Lincoln was engaged with other guests when Dodge arrived, so after a short time he started to make a respectful exit. Lincoln asked him to stay. The other visitors left, and, sensing Dodge's nervousness, Lincoln indulged his habit of reading aloud from a book by the comic writer, Artemus Ward. Dodge soon laughed and began to relax. Lincoln invited him to lunch.

In a conversation reminiscent of their discussion in Council Bluffs five years earlier, Lincoln closely quizzed Dodge about what he had seen at City Point. After hearing Dodge's misgivings about the situation there, Lincoln asked his opinion of Grant. Dodge asserted his complete confidence in the general-in-chief, and said that he had no doubt he would whip General Lee's army. Lincoln grasped Dodge's hand in both of his and said, "You don't know how glad I am to hear you say that."

When Dodge was recovered enough to return to active duty, Lincoln appointed him as the commander of the Department of Missouri, where he became widely hated for his draconian efficiency. He also embarked on a campaign against Plains Indians that continued after the South was defeated. He was in St. Louis when Lincoln was assassinated, and he and his troops took part in the final funeral ceremonies in Springfield.

When the Civil War ended, Dodge was 34 years old, and his greatest fame lay before him. As chief engineer of the Union Pacific Railroad, he pushed the rails west to their meeting with the Central Pacific at Promontory Point, Utah in 1869, in one of the greatest engineering achievements of the age. He followed this success with the building of several other major railroads. He even served a term in Congress, but found that it interfered with his railroad business. He grew wealthy and traveled in exclusive circles, becoming a particular favorite of President Theodore Roosevelt.

In 1914, Dodge published a book entitled *Personal Recollections of President Abraham Lincoln, General Ulysses S. Grant and General William T. Sherman*. In it, he said of Lincoln, ". . . back of him were the masses of the people, their eyes fixed with pathetic faith and loyalty upon that tall, gaunt, stooping, homely man, who to their minds meant everything that makes a cause worth dying for."

Dodge died in 1916, and was mourned throughout the country that Dodge helped Lincoln to save and Lincoln helped Dodge to build.

Rituals and Evolution

As I write this we are heading into the Christmas season. This year I must examine the past and the present for me and my family as time once again requires evolving rituals.

Ah, the past. My childhood was in the 1950's. Christmas rituals at my house were rich and memorable. We had a "real" tree that had to be turned just so with the bare spots toward the wall. Mom or Dad put on the lights, those bigger bulbs I occasionally see now. If the entire light string went out it took dedication to find the offending bulb and replace it. We (my sister and I with minimal help from my little brother) got to put on the glass balls and bells. I still have one of those bells, a treasure I hold every year. The finishing touch was always the tinsel carefully hung (until it became tiresome and bunches were tossed onto the tree just to get done). Starting after Thanksgiving presents appeared, big and beautiful every now and then until there was no space left under the tree. We monitored each knowing who was to receive it. Christmas Eve included a visit to Grandma's house which was filled with cousins. The late night candle light service at church meant keeping that candle lit all the way home. And of course there was the ritual of the once a year oyster stew—my Dad's favorite. Even though I considered it yucky back then, it did mean Christmas was finally here. Christmas Eve meant opening one gift—usually Mom chose the package for us containing new winter pajamas, but, hey, opening a present was so special. Christmas morning was thrilling. I remember Santa's gifts, some in plain site, some wrapped with a familiar "a" hand written just like my mother printed but I was oblivious to the connection! Over the years we received such special gifts—a record player we all shared, always a doll and doll clothes, a transistor radio, and a Lone Ranger outfit complete with a black mask and gun belt with a six-gun in each holster (for me, not my brother). We were so blessed. My dad was a sheet metal worker and my mother was a homemaker who only worked when necessary at Beno's Department Store so she and Dad could buy those gifts to make those wonderful memories. Time has gone by, rituals evolved; we grew up and began rituals with our own families. And those rituals, too, have evolved as my children are grown now and have homes of their own.

I have hung on to whatever I could of my rituals with my kids. But this year things are evolving once again. My kids are now in charge of their own Christmas rituals. They have realized over the last few years that they were not looking forward to the holiday because it meant hours on the road traveling to all the relatives for multiple celebrations, purchasing

By: Linda j. Kemp

ISAC Case Management Specialist



many gifts while not knowing what was wanted or needed, all trying to please everyone and being miserable while just wanting to make it through, and worrying about the bills yet to come. Not good. So they have decided (with my input as well) to get together when a date suits everyone, enjoy great food and fun games and just be together joyfully. No gifts. No gifts?? Now buying gifts has always given me great joy, I love shopping for gifts. Not this year, I have agreed. I will be grateful for their company, their laughter, and their love, truly in the spirit of the season.

I am going to attempt to make a connection here. If you think about it, life is always evolving and we are always adjusting to new ways. It doesn't matter how perfect the old days and old ways were for us; if the new ways are going forward, we get on board because we need to be a part of it.

We, all of us, have had "rituals" surrounding the provision of case management. Now we adjust as it evolves. I liked the old way of billing; it was simple, direct, met my needs. Now the needs of an important partner (the state) require a change in our processes. OK, we can do this. We can develop new rituals; we can adjust. A year from now we can reminisce about "the good old days" as the new ways of billing have become the routine.

Limit your stresses over this. Remember that case management is a service that is reimbursed at 100%. That means that no matter what is billable and what is just allowable, it all figures into your rate and you cannot make more money than it costs to provide the service. Let's hope for simplicity in the process. That would certainly lessen the stress. Other stress tips include having laughter and light moments in your every day, even if that means taking a moment to just reflect on those wonderful memories, hilarious moments someone provided that made you laugh out loud. Develop your personal list of coping skills and use them. We can do this. You can do this and I know you will do it well.

Reminisce and hold on to the great memories but live in the reality of the present. Evolution is inevitable.

By the way, I hope your holidays were memorable in a good way. May the New Year be one of growth, of peace, of prosperity, and of joy for you and yours.

Statewide Supervisors Winter Meeting

The Iowa State Association of County Supervisors will hold its annual statewide supervisors winter meeting on Friday, January 23, 2009 at the Holiday Inn Airport, 6111 Fleur Drive, Des Moines. Registration is now available online at www.iowacounties.org. Pre-registration is \$55 and at-the-door registration is \$60. Registration includes refreshment breaks and lunch. To receive the pre-registration rate, please register by Friday, January 16.

You may call the Holiday Inn Airport at 515.287.2400 to reserve your hotel accommodations. A block of sleeping rooms has been reserved under the Iowa State Association of Counties. The ISAC rate is \$85/single and \$95/double per night plus applicable taxes. Please call the hotel as soon as possible to reserve your room(s).

The tentative meeting agenda is listed below. Please visit the ISAC website at www.iowacounties.org for more information on the statewide supervisors winter meeting.

- 8:00 am - 9:00 am** Registration and morning refreshments in exhibit area
- 9:00 am - 10:00 am** Veterans Affairs - Elizabeth Ledvina, Tama County Veteran Affairs
- 10:00 am - 10:30 am** Break with exhibitors

By: *Stacy Horner*

ISAC Meeting/Event Administrator



- 10:30 am - 11:30 am** Jumpstart Program - Mike Tramontina, Director of Economic Development
- 11:30 am - 12:00 pm** Lobbyist Report - Mike Wentzien, Supervisor's Lobbyist and Linda Hinton, ISAC Government Relations Manager
- 12:00 pm - 1:30 pm** Lunch with Legislators
- 1:30 pm - 2:00 pm** Business meeting
- 2:00 pm - 2:30 pm** Break with exhibitors
- 2:30 pm - 3:00 pm** Community Services Network - Robin Harlow, ISAC Technology Project Manager
- 3:00 pm - 4:00 pm** Department of Correctional Services - Sally Kreamer, Director Fifth Judicial District

2008 ISAC Spring School of Instruction

March 4-6, Downtown Marriott and Renaissance Savery Hotels, Des Moines

Details are progressively being finalized as we prepare for the 2008 Spring School of Instruction. All conference details will be posted on the conference website at www.iowacounties.org. Please continue to check the site for the latest updates. Also, please feel free to contact me at 515.274.7181 or shorner@iowacounties.org if you have any questions.

legal briefs

Continued from page 8.

building code, Chamberlain did not acquire vested rights in an occupancy certificate. The court affirmed the decision of the Iowa Court of Appeals.

The builders went to the city, told them what they wanted to do, got the city's blessing, invested a lot of money in constructing the building, and then as the last nail was being driven the city changed its mind and told them that the building was not up to code. And the Iowa Supreme Court upheld the city's actions.

So even if a county official gives a legal interpretation that turns out to be in error, if the county permit was not validly issued or if the building does not comply with applicable requirements, a permit can be revoked notwithstanding the permit holder's reliance on that legal interpretation.

This issue comes up most often regarding building permits,

but it can also arise in other contexts where a county official interprets a county ordinance, such as with septic tank installations or zoning matters.

The bottom line is that citizens rely on legal interpretations by county officials at their peril.

Parting Ponderable:

Internet gems:

- Right handed people live, on average, nine years longer than left-handed people.
- More people are killed by donkeys annually than are killed in plane crashes.
- The word "lethologica" describes the state of not being able to remember the word you want.

ISAC brief

2008 ISAC Fall School of Instruction a Success!

More than 850 county officials traveled to Coralville for ISAC's 64th Fall School of Instruction held at the Coralville Marriott Hotel and Conference Center on November 19-21. During the ISAC general session the 2009 legislative package was debated and approved. The top priorities include: Property Tax Reform; Local Option Sales Tax TIF; Funding of TIME 21; Adequate Funding of Mental Health Services; Sex Offender Residency Law; State Funding of Emergency Management; and Natural Resources and Outdoor Recreation Trust Fund. The priorities are the basis for ISAC's lobbying efforts during this year's legislative session. The general session also featured Governor Chet Culver and key note speaker Joseph Dittmar, 9/11 survivor. The ISAC Excellence in Action Awards were given in three categories to deserving projects and individuals. The recipient of the inter-governmental award was the Story County Interagency Review Team. The recipient of the inter-county office award was CountyConnection.org submitted by Pottawattamie County. Lastly, the individual award was given to Polk County Emergency Management Director A.J. Mumm.

Along with the new location, this year's fall school featured a revamped schedule and new events that kept conference attendees educated and entertained for three days. Two new lunches were offered to all attendees, the affiliate meetings were condensed into two days, and ISAC offered four excellent educational seminars to end the conference on Friday morning. ISAC was pleased to host Puddin' Truck for the ISAC dance on Thursday evening that followed President King's reception.

A special thank you to ISAC's conference sponsors: Platinum Sponsor –SilverStone Group; Gold Sponsor: Premier Election Solutions; and Silver Sponsors - Cost Advisory Services, Inc., Bankers Trust, Public Financial Management, Securities Corporation, and Solutions, Inc. Thank you to over 70 exhibitors that attended ISAC's Fall School of Instruction. Sponsors and exhibitors not only support the association financially, they also add to the wealth of information on how county officials can improve their individual counties through the use of their products and services. Also, thank you to the 11 companies that advertised in the Fall School program. Their advertising allows ISAC to offset the cost associated with printing the program.

We also want to thank all of you for your input on the post conference survey and the multiple seminar surveys during the conference. Your input greatly assists us to plan for future conferences. ISAC hosted a group of members in December for a "Fall School Focus Group" meeting. During this meeting we discussed the fall school and responses to the survey, the upcoming spring school in March 2009, and future conferences. We will feature an article in the February magazine that covers the meeting findings in detail.

We hope to see everyone again at ISAC's Spring School of Instruction March 4 – 6 at the Downtown Marriott and Renaissance Savery Hotels in Des Moines. Affiliate meeting locations and more conference information can be found on ISAC's website, www.iowacounties.org.





welcome chelsea

Hello Everyone!

I am happy to have this opportunity to introduce myself to you all. My name is Chelsea Walden and I am the new County Community Service Network (CSN) Program Support Coordinator...yes, a very long title indeed if that is what you were thinking too. In short, I'm the new "IT gal" for CSN. My first day at ISAC was on October 1. I am excited to be working with such wonderful and welcoming people here at ISAC and I look forward to this new career opportunity and the chance to learn more about a part of this country I have never seen before.

Prior to working for ISAC, I was a Training and Documentation Specialist for the State of Alaska Student Loan Office in Juneau, Alaska. During my time there, I created and maintained the office's electronic procedural index, instructed training sessions to new and current employees, analyzed internal processes and provided resolutions to process inefficiencies. I also helped maintain the office's internal and external websites.

I grew up in Juneau and when I graduated from high school there I decided to move to warmer weather so I chose Ashland, Oregon where I attended Southern Oregon University (SOU). I obtained my Bachelor's Degree in French Foreign Language

By: Chelsea Walden

ISAC Program Support Specialist



and Culture with a minor in Business Administration. During my undergrad, I was required to study abroad for a year to master the French language. I chose Lyon, France as the place. After moving back from Lyon, I completed my degree at SOU and moved back to Juneau to work for the state's student loan office. I also applied and was accepted to a two year intensive MBA program with the University of Alaska Southeast (UAS) that I finished while working for the state.

Some of you may be wondering what made me up and move from Juneau, Alaska to Des Moines, Iowa. My high school sweetheart, Blake, was selected as a participant for the Fall 2008 Physical Therapy Program at Des Moines University. Seeing that Alaska and Iowa seem to be a little far away from each other, I decided to explore a new part of the county with him. In our free time we both enjoy cooking and exercising. On my own time, I enjoy traveling, especially to Europe to visit friends and explore new places. I look forward to exploring the sites of Iowa and working with all the wonderful people connected with CSN.

NACo news

NACo Legislative Conference

Don't miss the 2009 NACo Legislative Conference being held March 7-11, at the Marriott Wardman Park Hotel in Washington, D.C. This critical conference will focus on the new Administration and the 111th Congress. We fully understand travel budgets are extremely tight; however, you can't afford to miss hearing from new Administration officials, cabinet secretaries, and members of Congress and having the opportunity to network with your peers. The information and contacts you will make over these several days will be of real value and benefit to you and your county. In these very difficult times NACo members must work together to learn, provide and share solutions with one another and our partners in the federal government.

Register TODAY online at www.naco.org. Schedule details, hotel information, transportation information, area attraction, and more can also be found at NACo's website.

NACo Changes Programs

NACo is making changes in two programs in 2009. National County Government Week (NCGW) will be held during the first (full) week in May next year and for all future years. In 2009, NCGW will be celebrated on May 3 – 9. This change means that NCGW will be held during the same week every year and will enable counties to better plan and prepare for their activities and events. The theme for the 2009 celebration is *Greening Our Future*.

Unfortunately, because of a lack of sponsor support, the Acts of Caring Awards will not be presented next year or in future years. However, county volunteer programs can still receive recognition through NACo's Achievement Award program. There is a special Achievement Award category for volunteer programs. Applications for the 2009 program are available at www.naco.org.

Continued from page 4.

ISAC has several legislative issues and top priorities that will be presented to the General Assembly for consideration during the 2009 legislative session. If we as county officials continue to enhance our relationships with our constituents, then these legislative issues and top priorities (Funding of Time-21; Modification of the Sex Offender Residency Law; Increased Funding of Mental Health Services; Local Option Sales Tax TIF; Emergency Management Funding; and many others) will be adequately addressed and passed. Enhanced constituent partnership will help educate legislators and the pub-

lic on the importance of local control, county home rule, and most importantly the support of county officials. Building a powerful foundation of support at the local level reinforces the power and the influence of county officials at the state and federal levels.

In closing, please remember the Latin term “*Une Stamus*,” which means “*We Stand as One*.” Iowa’s counties are one powerful, one influential, and one of the strongest forms of government. County government is the one form of government that is closest to the citizens of the State of Iowa.

Continued from page 5.

and county road infrastructure has accumulated about \$1.2 billion of unmet needs – this is a conservative number. I suppose you have to give the state some credit for passing an overdue increase in registration fees that will eventually reach \$165 million in five years, but in the process they shifted the lion’s share of that funding to the state primary road system. The new TIME-21 fund was to contain \$200 million and be distributed 60% to the state, 20% to cities, and 20% to counties. One provision that helped sell counties on the proposal was that after the \$200 million was raised all excess funds would revert to the traditional road distribution formula. That provision was removed – not only to the surprise of county officials but also to several of the key proponents of the legislation. There is no doubt our primary roads have deteriorated – but so have city and county roads. In FY-08 alone, county roads suffered \$41 million dollars worth of weather damage. Couple that with the changing nature of road use by the agricultural industry and a once-quality secondary road system is barely hanging on. When the economic engines were churning out record growth, we should have been capturing revenues to fix our roads. Iowa counties have been on the record for years supporting that increase.

How about funding for mental health services? Back in 1995 the state promised to fund future growth in the cost of the county managed mental health system if counties agreed to certain reforms and to freeze their property tax levy for those services. Counties lived up to their part of the bargain; hired professional managers; adopted mental health services plans; and they achieved savings through new efficient operations.

How has the state responded? Well, since it cut 18 million in funding in 2002, the state has failed to live up to its end of the bargain. The result is waiting lists and elimination of many critical non-mandated services. The state has had resources in recent years to fix this problem – but living up to past promises hasn’t been a priority. What will happen now that state revenues are in the tank again? I am almost afraid to imagine. I am sure given more space and time I could think of a few more examples.

To conclude, I must be getting old. I am starting to worry about the legacy my generation will leave. Whenever I spend time with my father (who is 87), I can’t help but think about the sacrifices his generation and those before him made to create what we have in this state and country. And when I look in my granddaughter’s beautiful eyes, I begin to ponder what kind of future our unwillingness to be responsible for paying our way is creating for her generation. Phil Connors finally realized that his behavior was going to have to change. He made those changes and was finally able to greet a bright new day. I am wondering whether we will be brave enough to change our ways and quit thinking about our comfort now and take the steps to ensure a bright future. My view is this – when times were good we failed to raise the resources we needed to pay for important public services. Somehow, we and our citizens all believed we could get something for nothing. We know that isn’t true – and we have known it all along. The question is, what are we going to do about it now? Is there a leader that will push us in the right direction? As I said earlier, we’ll see!

The Economic Stabilization of 2008: Midwestern Disaster Area Bonds

The recently approved federal Economic Stabilization Act of 2008 (the "Act") provides Iowa, Arkansas, Illinois, Indiana, Kansas, Michigan, Minnesota, Missouri and Wisconsin with the authority to issue a special class of tax-exempt "qualified private activity bonds," called Midwestern disaster area bonds.

These bonds present *a unique opportunity for Iowa private business owners and corporations (as well as Iowa lending institutions) to borrow (and lend) capital* at very favorable tax-exempt rates to acquire, construct or renovate certain flood and storm damaged property authorized by the Act.

The maximum aggregate bond authority with respect to any state cannot exceed \$1,000 times the portion of the state population which is located in a Midwestern disaster area. Midwestern disaster area bonds can be issued by cities and counties. The bond proceeds would then be loaned by the municipality to the private business user with repayment to be made solely by the private business user, with no liability on the part of the municipality for repayment. Bond proceeds can be used to pay for acquisition, construction, and renovation of nonresidential real property, qualified low income residential rental housing, and public utility property (e.g., gas, water, electric and telecommunication lines) located in the Midwestern disaster area.

By: **John Bunz**

Ahlers & Cooney P.C.



Under the Act, interest payments on the bonds are tax exempt on a federal basis, and not subject to the AMT. The authority to issue Midwestern disaster area bonds expires on December 31, 2012. In the case of a project involving a private business use, either the person using the property must have incurred a loss in a trade or business attributable to severe storms, tornadoes or flooding, or must be a person designated by the Governor of the State as a person carrying on a trade or business replacing a trade or business with respect to which another person suffered such loss. In the case of a project relating to public utility property, the project must involve the repair or reconstruction of public utility property damaged by severe storms, tornados or flooding.

In order to accomplish the goals of the Act, it is likely that a few modifications to State law are necessary to Iowa Code Chapter 419 and Chapter 7C. It is our expectation that Iowa Finance Authority will establish an application process for this program.

In sum, the Act permits a wide range of businesses, including public and private corporations, retailers, commercial developers, utilities and hospitals, to build or rebuild their facilities at borrowing costs that are substantially less than conventional financing options.

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Past issues of The Iowa County can be viewed on ISAC's website, www.iowacounties.org, under news.

Editor's Note: For consideration of materials to be published in *The Iowa County* magazine, please submit before the first Friday of the previous month. (Materials for the February 2009 magazine are due on Friday, January 2.)

Thank you! Rachel

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calendar

January 2009

- 12 CCMS Training Committee Meeting (ISAC Office)
- 13 CCMS Administrators Training (Adventureland Inn, Altoona)
- 21 CRIS Board Meeting (Conference Call)
- 22 ISAC Board of Directors Meeting (ISAC Offices)
- 23 Supervisors' Statewide Meeting (Holiday Inn Airport, Des Moines)

February 2009

- 18-20 CCMS Fundamentals Training (Holiday Inn Airport, Des Moines)
- 19-20 ISAC Board of Directors Meeting (ISAC Offices)

March 2009

- 4-6 ISAC Spring School of Instruction (Marriott/Renaissance Savery, Des Moines)
- 7-11 NACo Legislative Conference (Washington D.C.)
- 25 Iowa County Government Day (State Capitol, Des Moines)

April 2009

- 14 CCMS Administrators Training (Holiday Inn Northwest)
- 15 CCMS Cost Report Training (Holiday Inn Northwest)
- 16 CCMS Support Staff Training (Holiday Inn Northwest)
- 30 ISAC Board of Directors Meeting (ISAC Offices)

Please visit ISAC's online calendar of events at www.iowacounties.org and click on 'Upcoming Events.' A listing of all the meetings scheduled thus far in 2008, agendas and meeting notices can be found on ISAC's website. A majority of ISAC's meetings offer online registration. If you have any questions about the meetings listed above, please contact Stacy Horner at (515) 244-7181 or shorner@iowacounties.org.



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