

The background of the entire page is a large, detailed image of the Iowa State Capitol dome, showing its ornate architecture and the central spire. The dome is rendered in a dark, monochromatic style, with highlights that define its structure.

The Iowa County

Iowa State Association of Counties

January 2012

2012 Legislative Priorities
President's Thoughts on the
Upcoming Year





2012 Annual Conference and Exposition

July 13 – 17

Allegheny County/Pittsburgh, PA

Save the Date!
Plan and Budget Now to Attend

NACo's Annual Conference and Exposition
July 13 – 17, 2012, in Allegheny County/Pittsburgh, PA

Allegheny County/Pittsburgh is known for its rivers, steel, sports teams, ethnic neighborhoods and visual arts. A perfect host for you and your colleagues from across the country to network, discuss issues, tough challenges and policies impacting your community while taking advantage of educational sessions to educate, inform and update you.

Plan now, this opportunity provides essential tools to your success.

Registration fees will range between \$465 - \$490 per person
Hotel room rates will range between \$154 - \$189 per night (plus taxes)

Questions, please contact the NACo Meetings Department at nacomeetings@naco.org.



Visit NACo's New Website
www.naco.org

AN IOWA COMPANY
SERVING
IOWA COUNTIES



FOR COST ALLOCATION SERVICES
Contact Randall Handley (515-778-9397)
or Jeff Lorenz (515-238-7989)



JEO

www.jeo.com | 800.723.8567

ENGINEERING | ARCHITECTURE | SURVEYING | PLANNING

The Iowa County

January 2012 * Volume 41, Number 1

The Iowa County: The official magazine of the Iowa State Association of Counties
5500 Westown Parkway, Suite 190
West Des Moines, IA 50266
515.244.7181 FAX 515.244.6397
www.iowacounties.org
Rachel E. Bicego, EDITOR

Feature:

2012 Legislative Priorities	7-22
President's Upcoming Year <i>Wayne Walter</i>	4
Legal Briefs <i>Kristi Harshbarger</i>	5
Case Management <i>Linda Kemp</i>	6
NACo News	23
Miscellaneous	23
Affiliate News	24
ISAC Meetings	25-26
Calendar of events	27
Employment	27



ISAC members are elected and appointed county officials from all 99 counties. *The Iowa County* (ISSN 0892-3795, USPS 0002-150) is published monthly by the Iowa State Association of Counties 5500 Westown Parkway, Suite 190, West Des Moines, IA 50266. Periodicals postage paid at Des Moines, IA 50318. POSTMASTER: Send address changes to rbicego@iowacounties.org. Subscriptions: \$25 per year.

ISAC OFFICERS

PRESIDENT

Wayne Walter - Winneshiek County Treasurer

1ST VICE PRESIDENT

Darin Raymond - Plymouth County Attorney

2ND VICE PRESIDENT

Harlan Hansen - Humboldt County Supervisor

3RD VICE PRESIDENT

Melvyn Houser - Pottawattamie County Supervisor

ISAC DIRECTORS

Deb McWhirter - Butler County Assessor

Peggy Rice - Humboldt County Auditor

Sarah Kaufman - Henry County Community Services

Dan Cohen - Buchanan County Conservation Director

David Morlan - Boone County Emergency Mgmt.

Mike McClain - Jones County Engineer

Jon McNamee - Black Hawk County Environmental Health

Wayne Chizek - Marshall County IT/GIS

Terri Henkels - Polk County Public Health

Joan McCalmant - Linn County Recorder

Mike Balmer - Jasper County Sheriff

Richard Crouch - Mills County Supervisor

Bret VandeLune - Polk County Zoning

Marge Pitts - Clay County Auditor (Past Pres.)

Grant Veeder - Black Hawk County Auditor (NACo Rep.)

Judy Miller - Pottawattamie County Treasurer (NACo Board)

Lu Barron - Linn County Supervisor (NACo Board)

Linda Langston - Linn County Supervisor (NACo Board)

ISAC STAFF

William R. Peterson - Executive Director

Rachel E. Bicego - Marketing/Comm. Coordinator

Cindy Chappelle - Case Management Specialist

Hanna De Groot - Public Policy Specialist

Josh DeGroot - Program Support Analyst

Deb Eckerman Slack - Case Management Services Mgr.

Gina Fontanini - Program Support Analyst

Kristi Harshbarger - Legal Counsel

Robin Harlow - Technology Project Manager

Linda Hinton - Government Relations Manager

Brad Holtan - Accounting Manager

Stacy Horner - Meeting/Event Administrator

Andrea Jansen - Program Support Coordinator

Linda Kemp - Case Management Specialist

Jenna Kunstle - Financial/Member Services Administrator

Mary Beth Mellick - Fiscal/Public Policy Specialist

Ashley Moore - Program Support Analyst

Tammy Norman - Office Manager

Jackie Olson Leech - Case Management Specialist

Mindi Patterson - Receptionist/Administrative Assistant

Sam Watson - Information Technology Specialist

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.

Remember the Doughnut... Not the Hole

A person (who was much wiser than me) once told me this rhyme:

As you go through life
make this your goal
remember the doughnut
and not the hole

Of course, the doughnut in this little rhyme represents those things we have and can enjoy and put to use. The hole would be the part that is missing, the part where even more of this good stuff could be, but is not. That hole represents something we do not have. If only that hole were filled with more delicious goodness, we could enjoy the doughnut for even longer. As it is, it is just a vacant, useless hole, and everything would be so much better if only it could be filled.

In the face of all the economic challenges we have, it would be easy for us to concentrate on the hole. The stock market is down, the federal deficit is up and demand for government services at every level continues to grow.

2012 promises to be a year with many challenges. A recent NACO "Economic Status Survey of Counties" showed that more than half of the counties who responded reported that declining revenues from the state and federal governments was the number one contributor to budget shortfalls, and only 35 percent of those who responded said they had adopted a balanced budget with no anticipated shortfall for this year. Two-thirds of the counties who responded reported employing fewer people compared to FY10.

Budget challenges are present in counties large and small, but for county elected officials in Iowa, dealing with limited resources is nothing new. During the farm crisis of the 1980's we experienced severe "across the board" reductions of many state credits. Land values eroded quickly and our tax base suffered. During that time period, many of those state credit payments to counties (such as Homestead Credit and Aglard Credit) were cut. As counties, we were still required by Iowa Law to provide the full amount of credit to property owners. Of course that meant that counties were forced to raise additional revenue from property tax levies to fund property tax credits!! The law was subsequently changed to allow us to only pass along the amount of credit to the taxpayer that was funded by the Legislature. Now when credits are not fully funded we have the option of reducing the credit we pass along to property owners.

By: **Wayne Walter**

2012 ISAC Board President
Winneshiiek County Treasurer



It is during these challenging times that county officials will continue to be asked to do more with less. In order to do that, we must make even better decisions and be more creative about how we use taxpayer resources. Whether it is removing class A roads from the snow plowing schedule when prudent or making the difficult decision to abandon a class C road entirely, county supervisors especially are called on to be the front line of budget decisions. There are more than one hundred thousand miles of county roads in Iowa. There will be many difficult decisions regarding the maintenance of many of these miles as every county engineer and supervisor will be challenged to stretch the current road use tax funds.

I could go on with examples from every county department. From the auditor's offices to the zoning and land use department, we all face budget challenges. I am confident that county government will rise to these challenges. We have to...because people depend on us. History has shown that our people rise to meet these challenges.

So as we go through 2012, remember to highlight the good things that county government does whenever and wherever you have the opportunity. It is important that we remind ourselves and those around us of the variety of services that we provide and make available to our citizens. Yes, the doughnut is more important than the hole.

I am honored for the opportunity to serve as ISAC President and look forward to a productive year. Registration is still open for ISAC University, scheduled for Jan. 18 & 19 at the West Des Moines Marriott. I hope to see many of you there. The Board of Directors and staff at ISAC are here to serve you, so please contact any of us if you have questions or concerns.

SAVE THE DATE!

ISAC University 2012
January 18-19, 2012
West Des Moines Marriott

Please join us for this exciting two-day conference that will give you essential information and training on how to effectively lead and manage. This conference will provide unique content that is packed with powerful success strategies and tactics for improving your leadership skills.

More information at www.iowacounties.org.

Bond Issues and Protecting Your County

By: *Kristi Harshbarger*

ISAC Legal Counsel



In my previous position as a private practice attorney, a large part of my practice was dedicated to assisting private businesses in issuing stock to capitalize their projects – which meant preparing a lot of disclosure documents and assisting clients with securities regulation compliance. So I was interested to discover from attending several presentations and reading a few articles on the topic, that many of the issues I had stressed to private business clients when issuing stock also apply to governmental entities when issuing bonds. I am in no way an expert on bond issue regulations and this article is not legal advice. But I do want to share some of things I’ve learned that counties should keep in mind when conducting a bond issue in hopes this may remind you or help you discover matters that you should be discussing with your bond issuance team.

Pre-Issuance Considerations

Prior to issuing bonds, the county (typically with the assistance of a financial advisor), prepares an official statement, which contains various required disclosures to provide context regarding the county and the particulars of the bond issue. The Frank-Dodd Act has created new requirements related to many financial advisors, if they fall within the definition of a municipal advisor. Guaranteed investment contract brokers, placement agents, swap advisors and third-party marketers may also be considered municipal advisors. Registered broker-dealers and bond counsel are not considered municipal advisors. Counties should confirm – or have their professionals demonstrate – that persons which may be considered municipal advisors are registered with the Municipal Service Rulemaking Board and the Securities and Exchange Commission (the “SEC”). If they are not registered, find out why, as there are several exceptions to the registration requirements.

Another area that can trip up issuers is making sure all disclosures comply with SEC rules. The general standard can be found in SEC Rule 10b-5 and requires that all disclosures in the official statement not “make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading.” In addition, certain SEC rules may require a county to update some disclosures, and such an update requirement may require regular periodic interval updates or may be triggered as a result of the occurrence of a particular type of event.

How can you make sure all your disclosures meet the accuracy standards of the SEC rules? In a presentation I attended at the 2011 annual International Municipal Lawyers Association (the “IMLA”) conference, Robert Doty (of AGFS in Sacramento)

suggested a governmental entity establish a disclosure group and charge the group with developing and implementing disclosure policies and procedures. By formalizing this process, the county will have confidence that disclosures are being drafted and reviewed consistently with each bond issue. Make sure that disclosures are read (preferably by multiple county employees or officials) that have the requisite knowledge on the facts related to the county and bond issue. Most importantly, make sure the professionals working with the county on the bond issue are notified of facts surrounding the bond issue. Have policies in place to delineate the process for notifying your bond issuance team when circumstances change. Remember, your professionals cannot assist you in properly disclosing a fact if they are not aware of its existence.

Post-Issuance Considerations

The Internal Revenue Service (the “IRS”) has recommended that governmental entities handle their responsibilities to comply with IRS regulations throughout the time bonds remain outstanding by establishing post-issuance compliance procedures. Moreover, the IRS has begun to send out post-issuance questionnaires to issuers, which require specific disclosure on whether or not the governmental entity has these types of written procedures. According to the written materials provided by Mara S. Georges and Maribel Mata Benedict (both from Ketten Muchin Rosenman LLLP in Chicago) from their 2011 IMLA conference presentation, this questionnaire asks about procedures in the following areas:

- Debt management;
- Assuring compliance with federal tax requirements related to advance refunding;
- Arbitrage yield restriction and rebate;
- Determining issue price;
- Record retention; and
- Post-issuance compliance and educational resources.

A recent article from Ahlers & Cooney PC in Des Moines describes written guidance from the IRS that such post-issuance compliance procedures make provisions for:

Continues on page 24.

“Disability is Natural,” a Kathy Snow Gem

By: *Linda Kemp*

Case Management Specialist



Being on Kathy Snow’s mailing list for her newsletter entitled “Disability is Natural” is a welcomed email each month in my inbox. CCMS had Kathy present at a conference a couple of years ago. She has the perspective of being a parent of a child with a disability and has devoted her life to making a difference for people with disabilities through common sense, quality of life issues. Her son, Benjamin, is now an adult. She has watched her child go through the school system, the diagnostic declarations, and now is seeing him successfully move into adulthood. She has a lot to say.

An article from her November newsletter and authored by Kathy is entitled “Safety First.” Considering disturbing news of late, I would like to share what Kathy says about the topic as it relates to people with disabilities by way of summarizing her piece and by using some direct quotes.

All of us are concerned about the safety of children and adults with disabilities. A common response to that concern is to “create a wall of safety” around them. Unfortunately this wall can actually contribute to their vulnerability (easier access by a perpetrator) and can prevent them from keeping themselves safe.

Kathy points to the unfortunate fact that those who look for vulnerable people to abuse would find an isolated child or adult segregated from others as a perfect target. Abusers can be found where least expected. One option for a victim is to physically escape the situation. For some with mobility issues, this may mean a power chair. Kathy relates the following from her experience as a parent:

“If I had to do it over again, Benjamin would have had a power chair when he was two, so he could go on his own *and* be safe on his own. When he used a walker or his manual wheelchair (which he could push for only short distances and very slowly), someone needed to be close by. During this time, perfect strangers routinely got up-close-and-personal and patted him on the head, prayed over him, or hugged him (and maybe tried to cop a feel in the process)—things they would never do to a child who didn’t have a disability. At that time, we taught him to put his hands out and say, ‘I don’t know you,’ and to yell for help if necessary. Everything changed with the power chair; he could get away,…”

Another option for the victim is through communication. This is a more complicated option. First, the individual needs to be believed and validated. It may also mean a communication device. Both options, escape and communication, require

obtaining knowledge and skills to understand what is happening, understand it is okay to say no, to have the skills needed to get away and tell.

The following is also directly quoted from Kathy’s article. Kathy expresses the philosophical foundation of her beliefs and delivers a challenge to connect the philosophy to being safe:

“The right thing to do is to ensure people with disabilities have the tools they need (power mobility, communication devices, and/or anything else) so they can enjoy their birthright: full participation, included in all areas of society, *and* ‘life, liberty, and the pursuit of happiness.’ A person who can’t walk needs a mobility device that enables her to go when and where she wants without being dependent on others. A child who cannot speak should be able to express, ‘I love you, Mommy,’ with his communication device. People who are being helped should not be hurt in the process. Children and adults with disabilities, like people without disabilities, need power and control over their own lives. Keep thinking…”

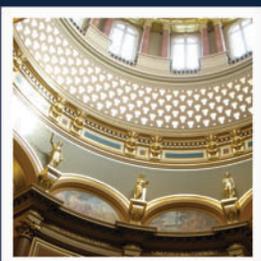
If we won’t do these and other things because they’re morally and ethically the right things to do, shouldn’t we choose to do them from a sense of responsibility toward another’s personal power and safety? Isn’t it our duty to put a person’s *real safety*—not feigned ‘protection’—first? How much longer will our actions or inactions *contribute* to the vulnerability of people we say we care about and will we hold ourselves accountable for the consequences?”

My personal take-away from her article is that we have a responsibility to clearly expect that people are given the skills necessary to be part of their own safety plan. They are the first line of defense for personal safety. Put it on the table and discuss it and teach it. We are charged with seeing to the “health, safety, and welfare” of the clients receiving case management. Let’s include them in this responsibility and give them some power. Should a “trusted” individual turn out to be someone who can’t be trusted, the individual needs to have the skills to sound the alarm and be safe.

Visit www.disabilityisnatural.com and sign up to receive Kathy Snow’s newsletters. They truly are gems when they come each month. You will find articles, quotes, products that promote her philosophy, and much more worth sharing with families and providers as well as everyone in your office.

2012 Legislative Priorities

84th General Assembly, 2nd Session



Iowa State Association of Counties

2012 Legislative Priorities

84th General Assembly, Session 2



Iowa State Association of Counties

www.iowacounties.org

5500 Westown Parkway, Suite 190, West Des Moines, IA 50266

Phone: 515.244.7181, Fax: 515.244.6397



Linda Hinton

Government Relations
Manager

lhinton@iowacounties.org
515.491.7155



Hanna DeGroot

Public Policy
Specialist

hdegroot@iowacounties.org
515.491.2072



Mary Beth Mellick

Fiscal/Public Policy
Specialist

mbmellick@iowacounties.org
515.975.6858

Iowa State Association of Counties

2012 Legislative Policy Committee

The 2012 ISAC Legislative Priorities were developed by the ISAC Legislative Policy Committee (LPC). This committee is composed of two representatives from each affiliate and is chaired by Darin Raymond, Plymouth County Attorney and ISAC 2nd Vice-President. The committee has worked together to create a short and cohesive set of legislative objectives for ISAC to pursue in 2012.

At the end of August the committee convened to hear legislative policy proposals from each affiliate. The committee worked hard for two days discussing implications of any changes. Between the August and September meeting in which the legislative objectives were adopted by the committee, staff and committee members performed research on any questions that needed to be answered or clarifications that needed to be made.

The 2012 Legislative Objectives, Policy Statements and ISAC Top Priorities recommendations were presented to the ISAC Board of Directors. The full membership approved the legislative package during the General Session at the ISAC Fall School of Instruction on November 16, 2011.



During the legislative session the committee will meet regularly via webinar to receive updates and to give input and direction to the ISAC Policy Team.



2012 ISAC LPC Committee Members

Committee Chair: Darin Raymond, Plymouth County Attorney and ISAC 2nd Vice-President

Committee Vice Chair: Dianne Kiefer, Wapello County Treasurer

Assessors

Deb McWhirter, Butler County
Dale McCreia, Muscatine County

Auditors

Ken Kline, Cerro Gordo County
Dennis Parrott, Jasper County

Community Services

Teresa Kanning, Cass County
Shane Walter, Sioux County

Conservation

Dan Cohen, Buchanan County
Matt Cosgrove, Webster County

County Attorneys

Darin Raymond, Plymouth County
Carl Peterson, Lyon County

Emergency Management

Gary Brown, Woodbury County
Mike Goldberg, Linn County

Engineers

Jim George, Dallas County
Lyle Brehm, Tama/Poweshiek County

Environmental Health

Jon McNamee, Black Hawk County
Eric Bradley, Scott County

Information Technology

Jeff Rodda, Polk County
Wayne Chizek, Marshall County

Public Health

Douglas Beardsley, Johnson County
Lynelle Diers, Wapello County

Recorders

Sue Vande Kamp, Story County
Kathy Flynn Thurlow, Dubuque County

Sheriffs and Deputies

Don Orgel, Hardin County
Jerry Dunbar, Washington County

Supervisors

Mark Sybesma, Sioux County
Richard Crouch, Mills County

Treasurers

Denise Emal, Marion County
Diane Kiefer, Wapello County

Zoning

Joe Buffington, Henry County
RJ Moore, Johnson County

Table of Contents

2012 Top Legislative Priorities	5
Legislative Objectives	
Funding	
Funding of County Programs	8
Funding for Disability Services (MH/DS)	8
Road Funding	8
User Fees	9
Local Public Health Funding	9
Government Efficiency	
Elections	10
<i>Saturday Voting</i>	10
<i>Absentee Voting</i>	10
<i>Absentee Envelope Reduction</i>	10
<i>Vote by Mail</i>	10
Posting Notices	10
County Attorney Duties	11
County Operation Improvements	11
<i>Assessment Waivers</i>	11
<i>Collection of Use Tax</i>	11
<i>Burial Transit Permits</i>	11
Quality of Life	
Agricultural Exemption from Zoning, Building Codes	12
Bottle Bill Expansion	12
Tax Reform	
Agricultural Building Value	13
Guidelines for Classification of Agricultural Property	13
Tax Increment Financing	13
<i>Urban Renewal Use</i>	13
<i>Rollback Applied to TIF Districts</i>	14
<i>Negative Increment Parcels in TIF Districts</i>	14
Good Government	
Local Option Sales Tax TIF	15
Customer Service	15
<i>School & City Taxes</i>	15
<i>Payment of Taxes</i>	15
<i>Delinquent Taxes</i>	15
<i>County Copies of Death Certificates</i>	15

ISAC Top Priorities

- **Disability Service Redesign and Funding**
- **Property Tax Reform**
- **Road Funding**
- **Preservation of County Services**

Disability Service Redesign and Funding

Redesign

ISAC has long supported a variety of specific proposals that would resolve many of the long-standing problems with the county-managed disability services system. Many of these have been proposed to the Legislature, but any that had a significant cost attached to them have not moved forward. The following principles have been supported by ISAC for the past decade:

- Define/redefine roles of the state and counties in the management of the system;
- Standardization of clinical and financial eligibility;
- A defined set of core community-based services;
- Transition from the concept of legal settlement to one of residency;
- Increased utilization of federal funding for disability services;
- Creation of a funding formula that is directly linked to the individual receiving services;
- Expansion of the state-operated risk pool and creation of local risk pools; and
- Standardization of provider cost reports.

If the Legislative Interim Committee proposes a regional service system to replace the current county-managed system, the redesign must meet the following principles:

- Current mandates must be repealed or revised;
- The new system must provide at least as much service to as many persons with disabilities as the current system;
- Community-based services must be adequately funded to ensure individuals the choice to live in the community;
- To the degree possible, counties must be given the choice of region;
- Counties must have some levy capacity left to address gaps in the new service system;
- The employment of mental health advocates must be aligned at either the regional or state level;
- The system must include specific protections from cost shifting back to the counties and to the regions, if the counties remain at risk through the regions;
- There must be some meaningful county involvement in the regional system; and
- The proposal must include a resolution to the disputed bills.

Funding

Without significant state funding to replace decreasing federal dollars, the county-managed MH/DS services system will collapse before it can be replaced. The Department of Human Services projects that 43 counties will have no MH/DS reserves by the end of FY 2012. Counties continue to cut non-mandated services and populations in order to stay solvent. The enhanced federal match, an infusion of \$40 million per year in federal funding for counties, has ended. Due to a lack of state funding, most counties have used any fund balances that might have resulted from the enhanced Federal match to address the shortfalls in FY 2011 and FY 2012. The \$16 million in additional growth appropriated for FY 2012, reduced by a \$3 million rate increase for providers, does not begin to fund the loss of federal funding from both the stimulus and the increases in Iowa's share of Medicaid funding. The state must appropriate sufficient funds for counties to maintain the current services during the redesign process. This includes at least \$32 million for additional allowed growth (\$106 million total allowed growth), the maintenance of the community services fund at \$17.2 million, and the restoration of the \$8.8 million cut in property tax relief.

ISAC Top Priorities

Property Tax Reform

In 2004, ISAC and the League of Cities developed a comprehensive proposal to reform Iowa's property tax system. This proposal continues to have merit in resolving some of the problems, while protecting funding for Iowa's local governments. Iowa's schools, cities and counties provide many critical services to local citizens. Unfortunately, the Legislature has not moved forward with this proposal. Since 2004, ISAC has focused on several specific proposals to improve Iowa's property tax system, including allowing local government to capture the value of new agricultural buildings and developing standard guidelines for the classification of agricultural property. These objectives continue to be a priority. In 2011, the Governor and the Legislature made proposals for reform and this issue is expected to be on the agenda again in the 2012 session. There are several principles that ISAC will use to review any of the proposals brought forward. They are:

- The proposal must be generally revenue neutral;
- There must be enough local flexibility to accommodate additional service needs due to federal/state cuts;
- The inherent stability of the property tax funding stream must be maintained;
- Any limitation must allow growing counties to capture growth;
- Any limitation must apply only to general basic and rural basic funds;
- Local governments must be able to exceed any limitation through a process less cumbersome than a special election;
- Any commercial property tax relief must focus on small, main street businesses;
- If there is a property tax credit, it must be funded or prorated;
- Any comprehensive proposal must take this opportunity to uncouple agricultural and residential properties and allow market forces to determine the value of residential property (or in lieu of this there must be a floor placed on the residential rollback);
- Any limitations on reserves must be reasonable and allow local governments to save for a "rainy day";
- The plan must be phased in over enough years to cushion the impact on local governments;
- Issues related to Tax Increment Financing must be addressed; and
- The plan should allow for capturing the property taxes associated with the increase in new agricultural values.

Road Funding

Maintaining and improving Iowa's roads and bridges are vital in continuing to grow the state's economy, and every road jurisdiction is struggling to fund their portion of the road system. These funding problems have been exacerbated by Iowa's harsh winters and spring and summer floods. TIME-21 seeks to focus \$225 million on the priorities set by the TIME-21 study. The policy for funding TIME-21 was set by legislation during the 2007 session and partial funding passed during the 2008 session.

ISAC supports an immediate increase in the motor fuel tax and a combination of other road-related revenue increases, including consideration of a 1% increase in the fee for new registrations at the time of transfer. The \$225 million cap to the TIME-21 fund should be maintained, and increased revenues in excess of this cap should be distributed like other Road Use Tax Fund disbursements.

ISAC Top Priorities

Preservation of County Services

Counties provide necessary services and meet ever-increasing state mandates through property tax revenues. State funding for roads and mental health services falls far short of the needs. Annually, adequate state support for local public health, the Environment First Fund, the Resource Enhancement and Protection (REAP) program, and emergency management are areas of concern for counties. In addition, the courts, local law enforcement, and county jails are enterprises that are funded with both state and local dollars. As the state determines how to manage its funding priorities, the legislature must understand that funding taken from local government will result either in significant cuts in services or in increased property taxes. Property tax credits represent a major issue. When the state reduces funding for property tax credits, but maintains the credit to the taxpayer, counties must raise property taxes to generate the difference. In essence, property tax payers fund their own credits. In addition, a portion of this increase is borne by commercial property owners – the very group the state has been focusing on for property tax relief.

Adequate funding for the programs that counties provide is critical. Property tax credits in particular need to be funded at a level similar to FY 2012 and counties must be given the ability to adjust their levies if mental health property tax relief continues to be cut.

Legislative Objectives . Funding

Funding of County Programs

PROBLEM: Counties provide necessary services and meet ever-increasing state mandates through property tax revenues. State funding for roads and mental health services falls far short of the needs. Annually, adequate state support for local public health, the Environment First Fund, the Resource Enhancement and Protection (REAP) program, and emergency management are areas of concern for counties. In addition, the courts, local law enforcement, and county jails are enterprises that are funded with both state and local dollars. As the state determines how to manage its funding priorities, the legislature must understand that funding taken from local government will result either in significant cuts in services or in increased property taxes. Property tax credits represent a major issue. When the state reduces funding for property tax credits, but maintains the credit to the taxpayer, counties must raise property taxes to generate the difference. In essence, property tax payers fund their own credits. In addition, a portion of this increase is borne by commercial property owners – the very group the state has been focusing on for property tax relief.

SOLUTION: Adequate funding for the programs that counties provide is critical. Property tax credits in particular need to be funded at a level similar to FY 2012 and counties must be given the ability to adjust their levies if mental health property tax relief continues to be cut.

Funding for Disability Services (MH/DS)

PROBLEM: Without significant state funding to replace decreasing federal dollars, the county-managed MH/DS services system will collapse before it can be replaced. The Department of Human Services projects that 43 counties will have no MH/DS reserves by the end of FY 2012. Counties continue to cut non-mandated services and populations in order to stay solvent. The enhanced federal match, an infusion of \$40 million per year in federal funding for counties, has ended. Due to a lack of state funding, most counties have used any fund balances that might have resulted from the enhanced federal match to address the shortfalls in FY 2011 and FY 2012. The \$16 million in additional growth appropriated for FY 2012, reduced by a \$3 million rate increase for providers, does not begin to fund the loss of federal funding from both the stimulus and the increases in Iowa's share of Medicaid funding.

SOLUTION: The state must appropriate sufficient funds for counties to maintain the current services during the redesign process. This includes at least \$32 million for additional allowed growth (\$106 million total allowed growth), the maintenance of the community services fund at \$17.2 million, and the restoration of the \$8.8 million cut in property tax relief.

Road Funding

PROBLEM: Maintaining and improving Iowa's roads and bridges are vital in continuing to grow the state's economy, and every road jurisdiction is struggling to fund their portion of the road system. These funding problems have been exacerbated by Iowa's harsh winters and spring and summer floods. TIME-21 seeks to focus \$225 million on the priorities set by the TIME-21 study. The policy for funding TIME-21 was set by legislation during the 2007 session and partial funding passed during the 2008 session.

SOLUTION: ISAC supports an immediate increase in the motor fuel tax and a combination of other road-related revenue increases, including consideration of a 1% increase in the fee for new registrations at the time of transfer. The \$225 million cap to the TIME-21 fund should be maintained, and increased revenues in excess of this cap should be distributed like other Road Use Tax Fund disbursements.

Legislative Objectives . Funding

User Fees

PROBLEM: There are a number of services that counties provide to the public that are subsidized by property taxes because the fees charged to the customers are not adequate to pay for the service. Many fees have not been raised in years and the increased expenses are funded by the property tax payer. Included in this category are: the e-commerce fee charged for the recording of documents, which funds the cost of redacting these documents before they are published online; marriage applications; drivers license fees; junking certificates; and food code licensing fees.

SOLUTION: Raise or institute the following fees to fund the services provided to the users of the services:

- E-commerce - Increase the fee from \$1.00 to \$2.00 to cover the costs of redacting personally identifiable information contained on recorded documents, providing technical support for document transfer to the website, and delivering electronically submitted documents to the counties for recording.
- Marriage License Application Fee - Increase the \$35 fee, of which \$4 is retained by the county, to \$50, of which \$19 would be retained by the county to cover their administrative costs.
- Drivers License Fee - Increase the amount retained by the counties for issuing drivers licenses and identification cards from \$7 to \$10 per card to cover the average cost per card of \$10.20.
- Junking Certificates - There is no fee for issuing junking certificates even though the process is as time consuming as issuing a title of a registration renewal. Institute a \$5 junking certificate fee with 50% retained by the county and 50% remitted to the Iowa Department of Transportation.
- Food License Fees - The fees generated from the licensing of food establishments are not adequate to cover the costs of the inspection program. Develop an appropriate licensing structure for reinspections, mobile licenses, temporary event licenses and plan review. In addition, revise the current food license fee schedule by rounding all fees up to the nearest dollar.

Local Public Health Funding

PROBLEM: Since 2001, funding for local public health programs has been inadequate and limits the ability of local public health to meet the increasing needs for services. It is essential that our local health departments are sufficiently funded to assess and address local public health priorities, prevent the spread of communicable disease, provide appropriate care to Iowa's aging population, deliver needed health care to uninsured or underinsured children and their families, and assure staff are equipped and prepared to respond to all public health crises.

SOLUTION: The local public health service grant funding designated for local public health infrastructure, community needs assessment, disease prevention, and nursing and environmental health should be restored to the FY 2000 level of funding (as adjusted for inflation) and should allow for more flexibility for boards of health to address local health priorities.

Legislative Objectives . Government Efficiency

Elections

Saturday Voting

PROBLEM: Under current law, the deadline for registering to vote for primary and general elections is 10 days before the election in order for a voter to be listed on the election register. It is 11 days prior for all other types of elections. This mandates county auditor offices to be open on the Saturday 10 days prior to each primary and general election. Voter turnout on this Saturday is minimal due to an increase in absentee voting during regular courthouse hours or by mail and the availability of Election Day registration. Offices are being unnecessarily opened and staffed at a high cost to taxpayers.

SOLUTION: Change the registration deadline to 11 days prior to the primary and general election.

Absentee Voting

PROBLEM: Current law requires county auditors to provide absentee voting at their offices until the close of business on the Monday before Election Day, and until 11:00 a.m. on Election Day when the polls open at 12:00 p.m. This causes difficulties in completing critical, last-minute administrative functions (generating and distributing election materials to Precinct Election Officials, delivering and testing voting equipment, assisting the Special Precinct Board, and handling voter questions).

SOLUTION: Amend Iowa Code §53.10(1) to end absentee voting at the auditor's office at noon on the Monday prior to Election Day. Amend Iowa Code §53.2(1) to eliminate absentee voting at the auditor's office between 8:00 a.m. and 11:00 a.m. on Election Day when the polls open at 12:00 p.m.

Absentee Envelope Reduction

PROBLEM: Iowa Code §53.8 requires the use of two envelopes to return an absentee ballot by mail: 1) an unsealed envelope bearing an affidavit and 2) a return envelope. This is costly and complicated for voters.

SOLUTION: Amend Iowa Code §53.8 to reduce the number of envelopes used to return an absentee ballot from two to one. The single envelope will bear the voter affidavit and will contain the absentee ballot.

Vote by Mail

PROBLEM: In cities with fewer than 50 registered voters, it is not practical or cost effective to set up a polling place and pay election workers to work for eight hours if very few voters turn out to vote. There have been instances where as few as three voters have shown up to cast a ballot. It is also nearly impossible to find a polling location in these small towns as businesses close. In some counties, there are towns with no location for a polling place so the residents have to go to another town to vote.

SOLUTION: Amend the Iowa Code to allow Mail Ballot Elections for cities with a population of 200 or fewer residents.

Posting Notices

PROBLEM: It is a costly requirement for counties to post all notices in newspapers. Counties currently spend in excess of \$3 million per year to publish various notices and other required documents in the newspaper. There are other options that would be much less costly and just as accessible to local citizens.

SOLUTION: Allow local governments to publish abbreviated notices in the newspaper with a reference to how the entire document may be accessed, including having the document mailed to the constituent upon request.

Legislative Objectives . Government Efficiency

County Attorney Duties

PROBLEM: The Iowa Supreme Court found in *In re AW*, 741 NW2d 793 (2007), that Iowa Code §232.90(2) requires the county attorney to represent the Department of Human Services' (DHS) interests in a Child in Need of Assistance (CINA) matter. This has resulted in a conflict of interest for county attorneys in matters where events related to the CINA action will be prosecuted. Counties are faced with bearing the additional cost of hiring outside counsel for either the CINA action or the related prosecution.

SOLUTION: ISAC supports the changes proposed in HF 608 to clarify a county attorney's duties in all levels of CINA actions. HF 608 strikes provisions requiring the county attorney to represent DHS in any level of CINA matters and adds language to allow the attorney general's office to represent DHS in CINA matters when the county attorney declines to do so. In addition, language is added to require the county attorney to represent the general interest of the state in the well-being of its children in CINA matters, rather than the specific interests of DHS.

County Operation Improvements

There are a number of changes that can be made to make county offices more efficient. While technical in nature, these changes all improve the ability of county offices to provide more efficient services.

Assessment Waivers

PROBLEM: Property owners with a special city or drainage assessment are allowed to spread payments over 10 years if the assessment is \$100 or more per parcel.

SOLUTION: Increase the minimum amount that can be waived to \$500.

Collection of Use Tax

PROBLEM: Department of Transportation form 411186, "Affidavit in Lieu of Surrender of Title," does not require anyone to verify that the use tax has been paid.

SOLUTION: Add subsection "j" to Iowa Code §435.26B requiring an endorsement by the county treasurer that the use tax has been paid.

Burial Transit Permits

PROBLEM: County recorders are included on the list of officials who may issue a burial transit permit. However, recorders do not have all of the relevant information on whether a body will be buried in a timely fashion, whether the body will be buried in a place that meets state requirements, or whether there are any communicable diseases involved.

SOLUTION: Eliminate the county recorder from the list of officials who may issue a burial transit permit.

Legislative Objectives . Quality of Life

Agricultural Exemption from Zoning, Building Codes

PROBLEM: The exemption from county building codes and zoning regulations for farm houses needs to be clarified. Legislative amendments (1963) and an opinion from the Attorney General's Office (#97-1-1) have made it virtually impossible for counties to apply objective standards in order to uniformly and consistently administer the exemption. Because of the changing nature of agriculture, this state mandated exemption will only become more difficult for counties to administer. When counties adopt building and zoning regulations, the public health, safety and welfare benefits of those regulations should be applied to all households regardless of the owner's occupation.

SOLUTION: Amend Iowa Code §§331.304(3)(b) and 335.2 to eliminate the farm house exemption. The building exemption would still apply to "farm barns or farm outbuildings" and the zoning exemption would still apply to "land, farm barns, farm outbuildings or other buildings or structures" used for agriculture.

Bottle Bill Expansion

PROBLEM: Iowa's Beverage Containers Deposit Law, known as the "Bottle Bill," has reduced the litter removal costs to highway and park departments, resulting in tax savings to the citizens of Iowa. This highly successful law was passed in 1979 and changes in packaging of beverages over the years have left many types of beverages uncovered by the deposit law. Easy access to recyclers is essential for this success to continue in rural areas. Of the \$0.05 deposit, redemption centers collect a \$0.01 handling fee for each recyclable container. The \$0.01 fee can no longer cover operating costs, including labor, energy, and increasing costs in materials.

SOLUTION: Expand Iowa's Beverage Containers Deposit Law to include all beverage containers, require acceptance of empties by retail outlets, and increase the deposit or handling fees. Any increase in handling fees should be used to support and encourage the establishment of bottle and can recycling centers.

Legislative Objectives . Tax Reform

Agricultural Building Value

PROBLEM: Agricultural buildings account for about \$2.1 billion, or 8% of the taxable value of agricultural land in the unincorporated areas. However, the value generated from agricultural buildings is automatically subtracted from the value generated for agricultural land by the productivity formula. The result is that the construction of any new agricultural building adds zero net value to Iowa's property tax base. This situation serves as a disincentive to agricultural economic development because large-scale livestock operations and grain facilities impose significant additional costs on counties, such as road maintenance, without expanding the tax base to help pay for those costs.

SOLUTION: Assessors should value agricultural buildings at their replacement cost new, less depreciation, and then apply the appropriate agricultural factor per Department of Revenue rule. The value of agricultural buildings would not change from its current level; but the value would be in addition to the value generated by the productivity formula for agricultural land. This could be accomplished by adding the following new language at the end of Iowa Code §441.21(6): "Beginning with valuations established as of January 1, 2013, a structure located on agricultural land, excluding agricultural dwellings, shall be valued at its replacement cost new, less depreciation, and then be adjusted by the appropriate agricultural factor. Such structures shall be valued as agricultural structures and the valuation determined under this subsection shall be in addition to the valuation determined for agricultural land under subsection 1."

Guidelines for Classification of Agricultural Property

PROBLEM: The only guideline county and city assessors in Iowa have for determining classification of property is "primary use." In particular, issues arise in deciding the primary use of small tracts of property that have been agricultural in previous use, and now may be residential or multi-use. Assessors need more specific guidelines in determining whether to classify a property as residential or agricultural.

SOLUTION: Add a new subsection to Iowa Code §441.21 directing the assessor to consider the property that contains both a residential dwelling and an agricultural presence to be agricultural only if it contains 10 or more row-crop acres of working farmland or if the specified property annually produces \$2,000 of net farm income and is certified to the assessor on forms prescribed by the Iowa Department of Revenue. The assessor shall take into consideration any initial startup costs and short-term commodity instability before classifying a property as residential due to the inability to produce \$2,000 of net farm income. Row-crop acres, as used in this section, shall not include acres used for hay production unless those are part of a crop rotation that includes traditional row crops. Lands enrolled in the Conservation Reserve Program or other government programs shall qualify as row-crop acres. This section shall only apply to classification determinations between residential and agricultural properties. Contiguous acres on separate tax parcels that are owned by the same entity shall be considered in the calculation of acres and income above.

Tax Increment Financing

Urban Renewal Use

PROBLEM: Urban renewal will lose its effectiveness as a targeted economic development tool if it is used too extensively or for too long. Excessive or inappropriate use of Tax Increment Financing (TIF) to fund urban renewal projects prevents local governments from realizing the benefits of expanding tax bases and places the burden for funding expanded services on existing taxpayers.

SOLUTION: All TIF districts, particularly those designated for eliminating urban slum or blight and those created prior to January 1, 1995, and designated for economic development, should be limited to a duration of 20 years from inception or the term of the bonded indebtedness as of January 1, 2012, whichever is greater. In the establishment and operation of TIF districts, local governments should not be allowed to act independently of other taxing jurisdictions that share the property tax base. If a TIF project cannot gain the support of all taxing jurisdictions, then dissenting entities should be allowed to capture their portion of property tax increment. Anytime a TIF district issues new debt, the base year should be re-established as the year immediately preceding the debt issuance. Finally, tax abatement should be prohibited in TIF districts.

Legislative Objectives . Tax Reform

Rollback Applied to TIF Districts

PROBLEM: Iowa Code §403.20 requires the entire reduction in assessed value due to the rollback to be applied to the base value in a TIF district, and none to the increment value, until the base value is reduced to zero. (Base value is taxable by all taxing authorities and is the taxable portion that remains after taking out the increment valuation reserved for TIF projects.) This erosion of the base often results in non-TIF entities having a smaller tax base than before the TIF was created. This obviously is contrary to the intent of TIF law.

SOLUTION: Strike Iowa Code §403.20 and amend the urban renewal law in Iowa Code §403.19 to require rollbacks to be applied proportionately to base and incremental valuations to determine the taxable values of each. In cases where this may jeopardize current bonded indebtedness repayment, the current incremental value should be exempt from the rollback provision until current bonded TIF debt is retired. New bonded TIF debt should have the rollback factor applied to the incremental value as well as the base value.

Negative Increment Parcels in TIF Districts

PROBLEM: Nothing prevents a TIF entity from removing from a TIF district a parcel that is losing value. Therefore, parcels can be added and subtracted to manipulate the highest possible increment value for the district. While this may serve the purposes of the TIF entity, it is unfair to the remaining local taxing jurisdictions, which are denied the benefits of increased taxable valuation. It is also an administrative burden for counties that must adjust records that are already complicated to maintain.

SOLUTION: Amend the urban renewal law in Iowa Code §403.19 to prohibit removing parcels from an active TIF district.

Legislative Objectives . Good Government

Local Option Sales Tax TIF

PROBLEM: In 2008, the Legislature adopted a provision that allows cities to create a tax increment financing (TIF) district with local option sales tax (LOST) revenue. Under the LOST-TIF, city councils have the unilateral authority to capture LOST proceeds that are currently distributed under an allocation formula to all jurisdictions in the county. The LOST-TIF also allows cities to change the use of their LOST revenues without asking for voter approval. For example, city councils could 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. Currently, 92 counties impose a LOST and receive over \$75 million annually in LOST revenue. Freezing the amount of LOST revenue counties receive will delay or eliminate important county projects and will cause counties to increase property taxes to make up for the lost funding.

SOLUTION: Repeal the LOST-TIF enacted in 2008. This would require repealing Iowa Code §423B.10, as well as some corresponding language in Iowa Code chapter 423B. In the alternative, amend the Code to address the flaws in the law.

Customer Service

There are a number of changes that can be made to make county offices more responsive to their customers. While technical in nature, these changes all improve the ability of county offices to provide user-friendly customer service.

School & City Taxes

PROBLEM: Iowa Code §445.36A may not allow county treasurers to get partial payment of taxes disbursed to schools and cities as soon as possible.

SOLUTION: Amend the Code to allow the county treasurer to apply a partial payment immediately to the outstanding taxes and apportion the taxes according to Iowa Code §445.57.

Payment of Taxes

PROBLEM: A tax sale certificate holder can pay subsequent delinquent tax as an addition to a tax sale before the county treasurer generates and mails a delinquent notice to the property owner.

SOLUTION: Delay by a month the date by which taxes for a subsequent year may be paid.

Delinquent Taxes

PROBLEM: For any property sold or transferred after July 1, the new owner will not get a tax statement until the following July 1.

SOLUTION: At the time of sale, require that the prorated taxes from the seller be sent to the county treasurer or the escrow company to be applied to the tax liability.

County Copies of Death Certificates

PROBLEM: When a death occurs outside of the county of residence, the county recorder in the deceased's county of residence cannot use the county of residence copy of the death certificate to issue certified copies of the death certificate.

SOLUTION: Require the state registrar to send a copy of the death certificate and any amendments to the county registrar of the county of the decedent's residence.



Iowa State Association of Counties
5500 Westown Parkway, Suite 190
West Des Moines, IA 50266
Phone: 515.244.7181
Fax: 515.244.6397

www.iowacounties.org

2012 NACo Rural Action Committee (RAC) Priorities

Relief from Unfunded Federal Mandates

RAC will strengthen its focus on advocating for relief from unfunded federal mandates. The caucus will work with NACo's Steering Committees to create a list that pinpoints specific unfunded federal mandates that burden rural taxpayers and counties with significant costs.

Farm Bill Reauthorization/ Rural Development Appropriations

RAC will work with NACo's Agriculture and Rural Affairs Steering Committee to raise the profile of NACo's Farm Bill priorities, which include support for renewable energy, beginning and young farmers and flexibly funded rural development programs that encourage regional innovation. RAC will also focus on protecting appropriations for USDA Rural Development programs that benefit rural counties and their citizens.

Secure Rural Schools (SRS) and Payment in Lieu of Taxes (PILT)

The Secure Rural Schools and Community Self-Determination Act (SRS) and PILT are critical to many rural counties. RAC will work with NACo's Public Lands Steering Committee and Western Interstate Region to support mandatory funding for PILT and SRS.

Rural Health and Substance Abuse

RAC will work with NACo's Health Steering Committee to protect funding for critical access hospitals, Medicaid and prevention and public health programs, which are all critical components of rural health care delivery. Substance abuse issues are causing a major strain on rural counties and their impacts on rural health will be highlighted. NACo President Lenny Eliason's Healthy Counties Initiative will also be a key component of RAC's rural health efforts. Finally, RAC will emphasize the need to change current Federal policy to allow an otherwise eligible person, who has been charged with a crime and incarcerated, but not convicted, to continue to be eligible for federal medical benefits until such time as they may be convicted and sentenced to an institution.

Surface Transportation Reauthorization/ Aviation Reauthorization

RAC will work with NACo's Transportation Steering Committee to ensure that both the surface transportation reauthorization and aviation reauthorization take into account the key role of rural counties in our nation's integrated transportation system.

2012 County Day at the Capitol - March 1

Mark your calendars now for the fourth annual County Day at the Capitol event on Thursday, March 1, 2012. This event will begin at 9:00 am in the Wallace Building auditorium with special legislative updates.

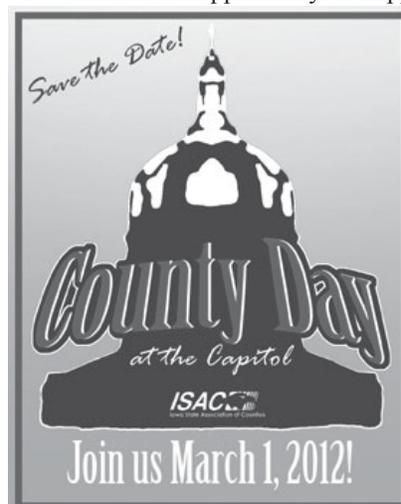
After the legislative presentations, everyone will travel to the Capitol. The time at the statehouse will give county officials the opportunity to participate in the lobbying process by meeting with their legislators. We have secured space in the Capitol Rotunda for affiliate displays. This will give each individual affiliate the opportunity to introduce legislators and the public to your important roles in the effective administration of county government. Lunch will be provided for all legislators and attending county officials in the Capitol Rotunda West Wing. This will again give county officials the opportunity to interact with legislators.

Event registration will begin on Wednesday, February 1 at 8:30 am. You can register online at www.iowacounties.org. Even though the event is free, we strongly encourage you to register prior to the event so we can have an accurate lunch count to eliminate any unnecessary costs. Registration will close at 4:30 pm on Friday, February 24.

In order to have the opportunity to meet with your legislators on this day, each county is encouraged to set up meetings with their legislators in advance. Most days of the session are extremely busy and having a scheduled time with your legislators is very important to make the most of your day. As an ISAC member county it is important to be involved in the legislative session and to work to promote ISAC's legislative priorities and objectives. County Day at the Capitol will give our members an opportunity to support ISAC's efforts and

work toward improving county government. We look forward to your participation!

For more information, please visit www.iowacounties.org or call 515.244.7181.



affiliate news

ISAA “Outstanding Member” awarded to Randy Ripperger

Randy Ripperger, Polk County Chief Deputy Assessor was nominated and selected to receive the “Outstanding Member” Award at the Iowa State Association of Assessor’s Annual Conference and School of Instruction held in Des Moines October 2-5, 2011. The recipient of this award is selected based on leadership qualities, professionalism and contributions to the Association.

Randy received his B.S. degree in Economics from Central College in Pella. He then started his assessment career in 1980 when he was hired as a residential appraiser for Polk County, and currently holds the title of Polk County Chief Deputy Assessor. Randy is a member of the International Association of Assessing Officers (IAAO), Iowa State Association of Assessors (ISAA), and has earned the designations of Certified Assessment Evaluator (CAE) from the International Association of Assessing Officers, and Iowa Certified Assessor (ICA) from the Institute of Iowa Certified Assessors (IICA). In addition Randy has been certified as a General Real Property Appraiser.

Randy has served the ISAA, IAAO and IICA in several capacities over the years, currently serving on the Executive Board of the IAAO, and the Legislative Committee of the ISAA. Randy’s dedication to promoting education is well displayed by his commitments to the organizations he belongs to. While a member of IICA, he has served on the Board of Directors, then as Vice-President, and President. As an active IAAO member, he has served as Chair of the Professional Designation Subcommittee, professional designations advisor, proctor, grader and grading Chairman. He also is an IAAO Senior Instructor and has presented on several occasions at the IAAO Conference.



Randy was also recently recognized by IAAO at their annual conference in Phoenix in September by being awarded the Verne W. Pottorff, CAE Professional Designee of the Year Award. This award is presented to the IAAO Professional Designee who has most effectively promoted the interests and mission of the IAAO Professional Designation Program.

Randy resides in Winterset. Special surprise guests attending the award presentation in Des Moines on October 4th included his wife Deb, daughters Shelby, Kelsey & Bailey, as well as friends and co-workers.

legal briefs

Continued on page 5.

- Due diligence review at regular intervals;
- Identifying the official or employee responsible for review;
- Training of the responsible official/employee;
- Retention of adequate records to substantiate compliance (e.g., records related to expenditure of proceeds);
- Procedures reasonably expected to timely identify non compliance; and

- Procedures ensuring that the issuer will take steps to timely correct noncompliance.

The article from Ahlers & Cooney includes an example of a post-issuance compliance policy. Please contact Ahlers & Cooney or myself if you’d like to review this. Of course, the example won’t fit all situations, but might give you an idea of where to start if your county does not currently have a policy of this type. While this type of policy is not yet required by the IRS, it does serve to demonstrate your county understands its obligations and intends to comply with IRS regulations.

2011 Fall School Wrap-up and Preparing for Spring School

By: *Stacy Horner*

ISAC Meeting/Event Administrator



ISAC would like to thank all of you who attended the 2011 ISAC Fall School of Instruction held on November 16-18. More than 800 county officials traveled to Coralville for this year's fall school held at the Coralville Marriott Hotel and Conference Center.

Similar to years past, the conference agenda allowed all refreshment breaks and both conference-wide lunches to be held in the exhibit hall, which gave attendees many opportunities to meet with exhibitors about their products and services during the first two days of the conference. Thank you to the 60 exhibitors that attended and supported the 2011 ISAC Fall School. A conference of this scale would not be possible without the exhibitors.

We also want to thank ISAC's conference sponsors: Platinum Sponsor – County Risk Management Services representing ICAP and IMWCA; Gold Sponsors – DEVNET, Inc. and The Caterpillar Dealers of Iowa - Altorfer, Inc. and Ziegler CAT; Silver Sponsors – Cost Advisory Services, Inc., Cott Systems, Inc., SilverStone Group, and The Schneider Corporation. A final thank you must be extended to the companies that advertised in the conference program. Their advertising allows ISAC to offset the cost associated with printing the program.

Also held in the exhibit hall was the Exhibitor Learning Center and we thank the conference attendees who watched the following exhibitor presentations: Murphy Tower Service by Murphy Tower Service, LLC; A New Alternative to CAMA in Iowa by DEVNET, Inc.; The Economic Outlook for Iowa Counties by IPAIT; and Public Safety Through Situational Awareness: Indoor Mobile Mapping by Dan Corbin, Inc.

During the ISAC General Session and Presidential Candidates' Forum on Wednesday afternoon, Wayne Walter, Winneshiek County Treasurer, honored Lt. Governor Kim Reynolds as the ISAC Golden Eagle. Kim began working in the Clarke County Treasurer's Office as a motor vehicle clerk in 1990 and was elected Clarke County Treasurer in 1994. She served as treasurer until being elected to the State Senate in 2008. She was elected Lieutenant Governor on November 2, 2010.

Next, the 2012 legislative package was presented by ISAC 2nd Vice President and Legislative Policy Committee Chair, Darin Raymond, Plymouth County Attorney. The legislative top priorities, objectives and priorities were approved by the membership and will act as the basis for ISAC's lobbying efforts during this year's legislative session.

ISAC President and Clay County Auditor, Marge Pitts, addressed the membership with her year in review, in which Wayne Walter, Winneshiek County Treasurer, followed and presented his goals for the upcoming year as president. He then announced the names of the 2012 ISAC Executive Committee: President – Wayne Walter, Winneshiek County Treasurer; 1st Vice President – Darin Raymond, Plymouth County Attorney; 2nd Vice President – Harlan Hansen, Humboldt County Supervisor; 3rd Vice President – Melvyn Houser, Pottawattamie County Supervisor. The general session was concluded by a presentation from Lenny Eliason, NACo President, where he discussed his health initiative and the "Counties Work" interactive online game.



Michael Vech with SilverStone Group speaks with Janelle Rettig, Johnson County Supervisor.



Marge Pitts (right) presents Lt. Gov. Kim Reynolds with the ISAC Golden Eagle Award.



2011 ISAC President, Marge Pitts, is honored for her service.

ISAC meetings

Hospitality rooms and ICAP's 25th Anniversary Celebration, featuring entertainment by Tony Valdez and the Retro Rockets, finished off the second day of the conference.

Even though ISAC formally invited all 2012 presidential candidates to speak during fall school, only two candidates took advantage of the opportunity. During the ISAC General Session and Presidential Candidates' Forum on Thursday morning, Presidential Candidate Rick Santorum addressed the membership. A DVD message was presented by Presidential Candidate Gary Johnson during the general session.

Lastly, Dr. Tom Davis, former Iowa basketball coach, served as the conference keynote speaker and presented "*Striving To Be Your Best*," which contained many entertaining stories from his years of coaching. After an afternoon full of affiliate meetings, conference attendees had the opportunity to relax with their peers Thursday evening with Unique Events of Iowa City, as they provided fun musical entertainment for dancing and karaoke.



Keynote Speaker, Tom Davis presents at the General Session.

As always, we greatly appreciate any feedback in regards to the 2011 ISAC Fall School of Instruction. All feedback is taken into consideration when planning and making alterations to future conferences. Please contact me at shorner@iowacounties.org if you ever have any comments or suggestions regarding ISAC conferences and events.

2012 ISAC Spring School of Instruction

We hope to see everyone again at the 2012 ISAC Spring School of Instruction on Thursday, March 15 – Friday, March 16 at the Des Moines Marriott Downtown. Here's a preview of the conference agenda:

Wednesday, March 14

- 4:00 pm - 6:00 pm Exhibitor Setup
- 4:00 pm - 7:00 pm Affiliate Committee Meetings
(Time Available for Small Affiliate Committee Meetings)

Thursday, March 15

- 7:00 am - 8:00 am Exhibitor Setup
- 8:00 am - 6:00 pm ISAC Registration and Information Desk Hours
(Des Moines Exhibit Hall, Marriott)
- 8:00 am - 6:00 pm Exhibit Hall Hours
(Des Moines Exhibit Hall, Marriott)
- 8:00 am - 9:00 am Exhibitor Morning Refreshments
(Des Moines Exhibit Hall, Marriott)
- 8:30 am - 9:00 am Exhibitor Learning Center *(Marriott)*
- 9:15 am - 9:45 am Exhibitor Learning Center *(Marriott)*
- 10:00 am - 10:30 am Exhibitor Learning Center *(Marriott)*
- 9:00 am - 10:30 am ISAC Educational Seminars
(Iowa Ballroom, Marriott)
- 10:45 am - 12:00 pm ISAC Business Meeting and Awards Ceremony *(Iowa Ballroom, Marriott)*
- 12:00 pm - 1:30 pm Open Lunch
- 12:30 pm - 1:30 pm Exhibitor Ice Cream Social
(Des Moines Exhibit Hall, Marriott)
- 1:30 pm - 4:30 pm Affiliate Time *(Marriott)*
- 4:30 pm - 6:00 pm Exhibitor Reception and Vendor Drawing
(Des Moines Exhibit Hall, Marriott)
- 6:00 pm - 8:30 pm Hospitality Rooms *(Marriott)*
- 8:30 pm - 11:00 pm ISAC Dance *(Marriott)*

Friday, March 16

- 7:30 am - 3:00 pm ISAC Registration and Information Desk Hours *(Marriott 2nd Floor)*
- 7:30 am - 8:00 am Morning Refreshments *(Marriott 2nd Floor)*
- 8:00 am - 12:00 pm Affiliate Time *(Marriott)*
- 12:00 pm - 1:00 pm ISAC Networking Lunch
(Des Moines Exhibit Hall, Marriott)
- 1:00 pm - 5:00 pm Affiliate Time *(Marriott)*

Registration and housing bureau room blocks will open on Tuesday, January 10, 2012 at 8:30 am. All conference information, including registration, housing bureau information, agenda details and affiliate information, will soon be available at www.iowacounties.org. Please be sure to check out the ISAC website for the latest conference information!

2012 calendar

January 2012

- 10 CCMS Administrators Meeting (Hilton Garden Inn, Johnston)
- 18-19 ISAC University (West Des Moines Marriott)
- 20 ISAC Board of Directors Meeting (ISAC Office, West Des Moines)

February 2012

- 8 ISAC Executive Committee Meeting (ISAC Office, West Des Moines)
- 9 Statewide Supervisors Meeting (Hilton Garden Inn, Johnston)
- 15-16 CCMS Fundamentals Training (Courtyard by Marriott, Ankeny)
- 16-17 ISAC Board of Directors Meeting (ISAC Office, West Des Moines)

March 2012

- 1 County Day at the Capitol (Des Moines)
- 3-7 NACo Legislative Conference (Hilton Washington Hotel, Washington DC)
- 15-16 ISAC Spring School of Instruction (Des Moines Marriott Downtown)

April 2012

- 10 CCMS Administrators Meeting (Stoney Creek Inn, Johnston)
- 17-18 IA Environmental Health Assn Conference (Ames)
- 19 ISAC Board of Directors Meeting (ISAC Office, West Des Moines)

May 2012

- 3 CCMS Advanced Case Management (Hilton Garden Inn, Johnston)
- 15-18 Treasurer's Annual Conference (Davenport)

June 2012

- 7 CCMS Supervisors Training (Stoney Creek Inn, Johnston)
- 20-21 CCMS Fundamentals Training (Courtyard by Marriott, Ankeny)
- 28 ISAC Board of Directors Meeting (ISAC Office, West Des Moines)

July 2012

- 10 CCMS Administrators Meeting (Hilton Garden Inn, Johnston)
- 13-17 NACo Annual Conference (Pittsburgh, PA)
- 26-27 Supervisors Executive Board Retreat (Holiday Inn Express, Sioux Center)

August 2012

- 8-10 CCMS Annual Conference (Embassy Suites on the River, Des Moines)

September 2012

- 13-14 ISAC Board of Directors Retreat (Hotel Winneshiek, Decorah)

October 2012

- 17-18 CCMS Fundamentals Training (Courtyard by Marriott, Ankeny)
- 23 CCMS Administrators Meeting (Stoney Creek Inn, Johnston)
- 25-26 ISAC Board of Directors Meeting (ISAC Office, West Des Moines)

November 2012

- 28-30 ISAC Fall School of Instruction (Iowa Events Center, Des Moines)

December 2012

- 13 ISAC Board of Directors Meeting (ISAC Office, West Des Moines)

employment

Chief Information Officer

Lake County, IL (pop. 703,462) Lake County, IL located in northeastern Illinois along the shore of Lake Michigan, seeks progressive executives with strong leadership credentials in Information Technology as candidates for their CIO position. The position requires extensive knowledge of information technology operations and general practices, including current developments and innovations relevant to county government. Successful candidate will demonstrate excellent communication skills and significant career success in building collaborative, effective relationships across departments. Additional experience in strategic planning, complex problem solving with

the ability to work effectively in a wide variety of governmental disciplines is important. Minimum requirements include a bachelor's degree in business, information technology computer science or related field, and 10 years of progressively responsible experience in information technology, including significant experience in a managerial role. Starting salary range is \$122,000 - \$154,000 depending on qualifications and experience. Excellent benefits package. Send resume, cover letter, and contact information for five professional references by January 20, 2012 to VoorheesAssociates.com/current-positions to the attention of Heidi Voorhees, Voorhees Associates, 500 Lake Cook Road #350 Deerfield, IL 60015 Tel: 847-580-4246. View full position information at www.VoorheesAssociates.com.



COUNTY RISK MANAGEMENT SERVICES, INC.

representing



Working through local agents to provide 68 Iowa counties with

**PROPERTY, CASUALTY & WORKERS'
COMPENSATION COVERAGE PACKAGES**

designed specifically to meet their needs.