

The Iowa
County

*The Streamlined
Sales Tax Project*

October 2003

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Iowa State Association of Counties



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The Iowa County

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contents

October 2003 * Volume 32, Number 10

FEATURE

Streamlined Sales Tax Project Update 4-6

IN EVERY ISSUE

Around the Statehouse *Robert Mulqueen* 7

Legal Briefs *David Vestal* 8

Health Check *Sandy Longfellow* 9

Technology Center *Tammy Norman* 9

Counties in the Spotlight 10

Classified Ad 10

ISAC Brief 11-12

NACo News 13

Communication Briefings 13

Calendar of Events 19

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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.

Streamlined Sales Tax Project Update

By: Jay Syverson

ISAC Fiscal Policy Analyst



At the National Association of Counties (NACo) annual conference in Milwaukee on July 15th, 2003, Diane Hardt updated county officials on the progress being made with the Streamlined Sales Tax Project (SSTP).¹ The SSTP involves much more than simply collecting sales tax on remote sales, such as Internet and catalog sales. It is a comprehensive overhaul of sales tax systems across the country. It modernizes sales and use tax regulations, improves administrative efficiency, reduces the burden of tax collection, and encourages simplification and uniformity among all states. To better understand the project, it helps to know about some of the events surrounding its inception.

History

The underlying need for what has become the SSTP is *Quill Corp. v. North Dakota*, a 1992 Supreme Court case that prohibited states from requiring remote sellers to collect sales or use tax from their customers. Remote sellers are defined as those businesses that do not have a ‘physical presence’ within a state in which they conduct business. Quill Corporation sells office equipment and supplies, and does so primarily through catalogs, magazine advertisements, and phone calls. In 1992, it sold about \$1 million worth of products to about 3,000 customers in North Dakota. Because it had no physical presence in the state, Quill did not collect sales or use tax from its North Dakota customers. It is reasonable to assume that very few consumers, if any, voluntarily paid the tax – as they were legally required to do – to then North Dakota Tax Commissioner Heidi Heitkamp.

In 1987, North Dakota had changed its sales/use tax law to define ‘retailer’ as “every person who engages in regular or systematic solicitation of a consumer market in the state.”² That meant that anyone who annually sends three or more advertisements or solicitations to North Dakota consumers would be considered a retailer and would be compelled to collect sales and use tax and remit it to the state. Basing its argument on that law change, the state sued to require Quill Corporation to pay taxes, penalties, and interest on all sales made after July 1, 1987.

The trial court ruled against the state, following the “bright line” test established in *Bellas Hess*, a 1967 Supreme Court decision that first established the ‘physical presence’ requirement. The court accepted Quill’s argument that because it lacked a ‘physical presence’ in North Dakota (it had no retail outlets, personnel or property in the state), the state “does not have the power to compel it to collect a use tax from its North Dakota customers.” The State Supreme Court reversed the ruling, saying that “wholesale changes in both the economy and the law made it inappropriate to follow *Bellas Hess* today.” In other words, because catalog and mail-order sales had become commonplace by 1992 (as is true with Internet sales today), the ‘physical presence’ test should no longer hold. The State Court ordered Quill to pay

the taxes due.

The United States Supreme Court eventually reversed the State Supreme Court, upholding *Bellas Hess*, but not without an important concession. Earlier decisions regarding interstate commerce rested on two constitutional clauses – the Due Process Clause and the Commerce Clause. “Due process centrally concerns the fundamental fairness of governmental activity.” It asks “whether an individual’s connections with a state are substantial enough to legitimate the state’s exercise of power over him.” In deciding that the connection between Quill Corporation and North Dakota was indeed substantial, *Quill* marked the first time that the court upheld a state’s power to compel remote sellers to collect sales and use tax *under the Due Process Clause*.

The court, however, rejected that power under the Commerce Clause. While the Commerce Clause explicitly authorizes Congress to “regulate commerce with foreign nations, and among the several states,” the Court interprets the clause to have a ‘negative’ or ‘dormant’ meaning as well. In addition to granting power to Congress, the clause “prohibits certain state actions that interfere with interstate commerce.” Because the court deemed North Dakota’s definition of ‘retailer’ to do just that, it struck down the law as unconstitutional. Quill Corporation, and other retailers, was not required to collect a state tax unless it established a physical presence in the state. Not yet, anyway. However, the court’s decision invited Congress to take advantage of the power it is granted by the Commerce Clause to “regulate commerce among the...states.” Indeed, the court wrote that because taxing remote sellers no longer violates the Due Process Clause, “Congress is now free to decide whether, when, and to what extent the states may burden interstate mail order concerns with a duty to collect taxes.” Those words were written over 11 years ago, and the term “mail order” would now be more broadly defined to include Internet sales as well. Enter the Streamlined Sales Tax Project.

Description

The SSTP has two components at the state level. The first is a relatively benign piece of legislation states are required to pass, the Uniform Sales and Use Tax Administration Act. The act allows the state to enter into an agreement with other states in an effort to modernize and simplify the sales tax system. This part of the project requires no modifications to a state’s existing sales and use tax laws. Forty states and the District of Columbia have passed this type of legislation, allowing them to become participating states in the Streamlined Sales and Use Tax Agreement.³

The second component of the project is the agreement itself. Iowa is one of only 17 states that have enacted legislation substantially similar to the model agreement legislation proposed by the SSTP. This part of the project is more difficult to achieve

than the first, because in some states it requires significant changes to existing sales and use tax laws. To be compliant with the agreement, a state's laws must be "substantially compliant" with each requirement of the agreement. The agreement has at least 18 broadly defined requirements, each of which contains more narrow requirements; achieving "substantial compliance" is quite a chore in some states and will require at least minimal legislative changes in every state.

Because of the legislative changes it requires, the SSTP affects all businesses to some degree. Without question, however, it affects remote sellers to a greater extent than anyone else. Last year, a total of \$26 billion in potential tax revenue went uncollected because of remote sales. That number is expected to increase by 45% over the next few years. Federal enactment of SSTP legislation would require, or allow states to require, remote sellers to collect sales and use tax. This would be a financial boom to state and local governments, and would also level the playing field between online mega-retailers and smaller local businesses. But while the desire to collect sales and use tax on Internet, catalog and other remote purchases is certainly a motivating factor behind the SSTP, it is not *the* motivating factor. Of equal weight is the desire to simplify and modernize the sales tax systems in each state.

The SSTP imposes a number of standardizations that will make it easier for businesses to voluntarily collect sales and use tax on all purchases, regardless of their location or the location of their customer. (While the ultimate goal of the project is to require mandatory compliance in all 45 states that collect sales tax, voluntary compliance is necessary until a federal law implementing the SSTP takes effect.)

The most important standardizations created by the SSTP include:

- State level administration of all taxes, even the local share; Only the four so-called "home-rule" states (Alabama, Arizona, Colorado and Louisiana) are not doing this already. Those states allow local jurisdictions to set their own tax base, develop their own returns and filing forms, and audit their own taxes. The variety and sheer mass of administrative functions has proven very costly to businesses that operate in these states.
- Allowing only one state rate and one rate per local jurisdiction; Originally, businesses wanted to require only one rate per state, and allow each state to pass on revenue to local governments as it saw fit. That proposal was abandoned because of the increasing reliance of local governments on sales tax revenue, and because of the available technology that allows businesses to deal with local rates relatively easily.
- Establishing a common state and local tax base by 2006; Again, this problem is particularly prevalent in the home-rule states that allow local jurisdictions to

set their own tax base. Multistate businesses call multiple tax bases the "single most difficult issue in sales tax administration." Accordingly, the project seeks to remove them by 2006, with a few exceptions.

- Eliminating caps and thresholds by 2006, except in the case of sales tax holidays; Iowa's sales tax holiday involves the use of a threshold. Qualifying clothing sales of under \$100 are not taxable during the holiday; however, a tax is applied to the entire purchase amount for all goods over the \$100 threshold. Other states apply thresholds year-round. Caps can be in the form of rate caps or dollar caps, both of which are ceilings on the tax that can be charged against a particular sale.
- Standardized exemption auditing procedures; This includes holding harmless sellers that accept exemption certificates, and instead auditing consumers who claim the exemption. The project will develop a uniform electronic exemption certificate so that it can be used for remote sales, in addition to uniform paper certificates used for local sales.
- Requiring destination-based sourcing on all sales; Sourcing refers to determining for which state and local jurisdiction, if any, tax is to be collected. Destination-based sourcing means that sales tax is applied according to the rate of the jurisdiction in which the goods or services are actually exchanged (the seller's business location for over-the-counter transactions and the customer's shipping address for others). For industries that have unique situations, such as telecommunications services, direct mail, and florist services, individualized sourcing procedures are being developed.
- Creating and maintaining an updated central database; The project will create a website at which businesses can find the sales tax rates in every jurisdiction in the country, and which will be updated as boundaries change. The database will keep track of the current rate in each nine-digit ZIP code area.
- Establishing uniform definitions of property classes; Common definitions will mean that "prepared food" in Iowa means the same as it does in California. State legislatures would still be free to determine which classes of goods and services would be taxable and which would be exempt in each state. However, they would agree to use the uniform definitions adopted by the project.

continued to page 6

continued from page 5

The push to standardize sales tax systems is the reason that the SSTP affects all businesses and not simply those that make remote sales. It is important to note that these standard rules are not merely the product of a brainstorming session by government tax experts. Throughout the process, and particularly in establishing uniform definitions of property classes, representatives from the private sector have been actively involved in crafting the model legislation for the SSTP.

Business and taxpayer groups will also have a continuing presence in the SSTP; they will form the membership of one of two advisory groups that will be created to advise the Governing Board of the Agreement on pertinent issues. (The other advisory group will consist of state and local government officials.) The Governing Board is comprised of up to four representatives from each participating state. Each state, no matter how many representatives it appoints, will have one vote. The Board will be responsible for approving new applicants to the Agreement, amending and interpreting the legislation as needed, and responding to definition requests and solving new issues as they are raised.

The SSTP has operated under a self-imposed guideline that the agreement will not go into effect until at least 10 states representing 20% of the population have enacted legislation to implement the Agreement. That goal has been achieved. As of July, 17 states have enacted conforming legislation and three others (Minnesota, Texas and Washington) are close to doing so. The expected effective date of the agreement is likely to be July 1, 2004. All participating states will go through an annual recertification process to ensure their continued compliance with the SSTP. This safeguard was imposed to prevent legislatures from tinkering with product definitions, which could lead to deviation from the standardized rules.

Unresolved Issues

Even with all of the work that has been put into the agreement, there are many unresolved issues. As we come nearer to the effective date, the rush to solve these problems, as well as others that are sure to come up, will intensify. Some of the more prevalent issues as of yet unresolved are:

- Bundling – how the agreement will handle 2-for-1 deals, packages that include a product with a service, or those that include one taxable product and one exempt product;
- Digital property – defining digital property, and determining how to tax it, as it becomes more and more widespread in our society;
- Central database – identifying a cost efficient way to create and maintain a rate/jurisdiction database that is accessible to all businesses;
- Audits – adopting uniform audit standards and procedures;
- Tax holidays – determining common guidelines and rules for tax holidays.

The various parties involved in the SSTP have little time to solve these issues, but seem confident that they will do so. Then the quest will begin to fit the final piece of the puzzle: lobbying federal lawmakers to enact the SSTP legislation.

Some people have the mistaken impression that another piece of federal legislation, the Internet Tax Freedom Act (ITFA), which expires November 2003 but may be renewed, runs contrary to the SSTP. In fact, the two deal with separate issues. The ITFA prohibits states from taxing *Internet access*, e.g., AOL's \$19.95 monthly access charge. It was imposed, in part, because the telephone service underlying the Internet access is already subject to tax. The ITFA's goal is to prevent multiple or discriminatory taxation of Internet access; it is not concerned with Internet commerce.

Iowa's Status

Iowa solidified its conformation to the agreement with the passage of HF 683 during the 2003 legislative session. The legislation included both components required by the SSTP, in that it authorized Iowa's entrance into a sales and use tax agreement, and also conformed to the Streamlined Sales and Use Tax Agreement. The Iowa bill, with an effective date of July 1, 2004, states: "It is the intent of the general assembly that entering into this Agreement will lead to simplification and modernization of the sales and use tax law and not to the imposition of new taxes or an increase or decrease in the existing number of exemptions, unless such a result is unavoidable under the terms of the agreement." Like all states, Iowa cannot force remote sellers to collect sales and use tax. It can only hope that by simplifying the process, retailers will voluntarily comply.

Iowa and 16 other states have already done their part to simplify and modernize sales and use tax laws. The list of conforming states will soon grow longer. federal legislation is in the process of being finalized and floor and committee debate on the project can begin as early as winter. The door is now open for Congress to allow states to start collecting taxes on remote sales. Some major retailers, like The Gap and Wal-Mart, have already begun doing so voluntarily. It is good to see that cooperation between business and government, even on a limited scale. But until all businesses are taxed evenly and fairly, which can only result from federal legislation, the goal of the Streamlined Sales Tax Project will have not been reached.

*Source: The Lawmaker's Guide to the Streamlined Sales Tax Project. Contact: Diane Hardt, Wisconsin Department of Revenue (Footnotes) ¹ Ms. Hardt is Administrator of the Division of Income, Sales and Excise Taxes in the Wisconsin Department of Revenue and Co-Chair of the SSTP. ² All quotations are from the U.S. Supreme Court's opinion in *Quill Corp v. North Dakota*; some may be the Court quoting from other cases or documents. ³ 45 states and the District of Columbia impose a sales tax at the state and/or local level.*

What Services Should Property Taxes Pay For?

"Some people talk of morality, and some of religion, but give me a little snug property." - Maria Edgeworth (Irish novelist)

"You got to be careful if you don't know where you're going, because you might not get there." - Yogi Berra (American philosopher)

Over the 15 years that this column has been penned, a significant number of columns have been devoted to property tax legislation; efforts to limit local government use of the tax or the revenue derived from it. The 2003 legislative session produced an angle on Iowa's property tax which gives another excuse to talk about this important-but-hardly-glamorous subject.

HF 692: Wholesale Property Tax Changes

HF 692 was an omnibus piece of legislation which contained far reaching policy changes having to do with: 1) state regulations on businesses, 2) economic development policy, 3) the state income tax system, and 4) the property tax system. While each component of HF 692 contained certain provisions of interest to county officials, the division of the bill which proposed wholesale property tax changes kept our attention for weeks.

The other portions of this Christmas mix of a bill were the central focus of many other important participants: 1) the governor, 2) the legislative leadership, and 3) every other interest group in the lobby. Why? Because the other two significant portions of HF 692 were the establishment of the Grow Iowa Values program, the top priority for both Governor Vilsack and the legislative leadership, and major changes in the Iowa income tax system. The story of the establishment of the Iowa Values Fund is a drama worthy of a column all by itself. Suffice it to say that, following passage of the original version of this measure in the House of Representatives, there occurred wailing and gnashing of teeth over the changes made to the bill in the Senate. They were significant and it's likely that a small number of Republican representatives and senators will not be exchanging Christmas cards this year.

The major changes regarding the state income tax were contained in a division of the bill which the governor vetoed. This provision and another (which would suspend the previously approved phase-out of the sales tax on utilities) were subjects of item vetoes. These actions were the cause of the dust-up between the legislative leadership and the governor which occurred in May. A lawsuit filed by the legislative leadership against the governor over these vetoes is now pending. Stay tuned on that story.

Property Tax Implementation Committee

Meanwhile, back at the ranch, the portion of HF 692 which re-writes Iowa's property tax system went into effect. The act does not call for immediate statewide changes in the system. The first phase calls for a "property tax implementation committee" to facilitate the transition to a new system and for a pilot program in three counties and the cities within them. A detailed summary

By: Robert Mulqueen

ISAC Public Policy Analyst



of this proposal appears in the insert which accompanied ISAC's "2003 Summary of Legislation," a booklet published in June which was distributed at ISAC's annual district legislative workshops. If your dog ate your booklet, the pertinent portion of HF 692 might be summarized as follows:

- Property would be assessed per square foot. Improvements to existing real estate would not result in higher assessed value. According to intent language in the bill, the onus for higher property taxes is put upon the local taxing authority.
- The assessment year 2005 is established as the base year for a new system. 2006 and subsequent years' value would be based upon square footage for residential, commercial, and industrial property.
- Agricultural structures, excluding dwellings, would be assessed by a productivity value divided by its square footage.
- Inflation is taken into consideration by means of a cumulative inflation factor to be determined by the Department of Revenue.
- The Department of Revenue is to equalize annual and cumulative inflation factors on a county-by-county basis.
- A "land tax" is to be imposed on each acre or portion of an acre. The details of such a property tax are to be determined by the tax implementation committee.
- Taxing jurisdictions are to certify the percentage of dollars to be levied against each class of property. The tax rate on square footage should be expressed in dollars per \$100 valuation per square foot.
- The total property tax levy would be the sum of the land tax and the square footage tax.

This is certainly not your father's Oldsmobile. The Property Tax Implementation Committee, the forum for official discussion of this property tax system, had its initial meeting on September 3. The county representatives on the committee include Gary Bilyeu (Story Co. assessor), Tim McGee (Lucas Co. assessor), Mary Maloney (Polk Co. treasurer), and Grant Veeder (Black Hawk Co. auditor). The first meeting included a review of the legislation and the organization of four subcommittees to study the mechanics of such a system. The subcommittees: 1) Counties and Cities, 2) Broad Implementation, 3) Property Tax Structure, and 4) Definitions.

Issues discussed during this meeting included the tax burden, whether "green space" categories should be added, the school funding formula, tax credits and exemptions, tax increment financing, payments in lieu of taxes, property tax limitations, definitions of agriculture, and apartment and mobile home changes. The often discussed question was asked: What services should property taxes pay for? County officials, among other folks, are the forum for unofficial discussion of these changes. Let us know what you think.

When Can an Elected Official Sell a Building to the County?

Conflicts of Interest

A northern Iowa county recently faced an important legal and ethical dilemma. The county was looking to buy office space in town for the board of health. One of the county supervisors came forward and offered to sell the county an office building that he owned. As you can imagine, the first question that some people asked was whether such a transaction would even be legal.

It doesn't appear to me that it is. There is a specific provision in Iowa Code §331.342 that deals with the conflicts of interest in county contracts. That Code section flat out says that a county officer or employee shall not have a contract with the county, and that any contract entered into in violation of this Code section is void. So the presumption is that an elected official cannot do business with his own county.

But then Iowa Code §331.342 lists 10 exceptions to the "no-contract" rule. One of the exceptions is for contracts entered into before the individual accepts a county position. Another excludes contracts for less than \$1,500 a year.

Another of the exceptions is for contracts "made by the county upon competitive bid in writing, publicly invited and opened."

Some county officials involved thought that this would allow the county to purchase the county supervisor's building if the process was done through competitive bidding.

But that competitive bidding exception was designed for things that are fungible. You can develop specifications and take bids for road graders, fuel oil, or computer systems. Those can be competitively bid. By contrast, buying commercial office space depends on all sorts of intangibles. Location, structure, layout, improvements, traffic considerations and neighborhood may be important. These factors do not lend themselves readily to procedures for competitive bidding. That is why the common law rule is that land transactions are not subject to competitive bidding. See *Fischer & Co. v. Hayes*, 364 N.W.2d 237 (Iowa 1985).

Legal questions aside, having a county supervisor sell a piece of real estate to the county is just a bad idea. Competitively bid or not, there is no way this is ever going to pass the smell test. The public will always assume that this was a sweetheart deal. County supervisors don't get elected so that they can turn around and sell their vacant buildings to the county. That's not one of the perks of the office.

At the time this was written, no final decision had been made. Let's hope the board of supervisors did the right thing and looked elsewhere for office space.

Removing Trees

When does a county have the right to remove trees located in the right of way? In August, the Iowa Court of Appeals decided that issue in a case called *Alberhasky v. Johnson*

By: *David Vestal*

ISAC Deputy Director



County (2-812).

In that case, Alberhasky owned property adjacent to a local road. Trees in the right of way on Alberhasky's side of the road interfered with the maintenance of the road and formed a large canopy over the road which hit large vehicles and kept dirt on the road from drying out.

The Johnson County engineer ordered the removal of the trees. Alberhasky sued, claiming that the county had no right to remove the trees. He argued that the county only had an easement, and that the action of removing the trees amounted to a trespass.

A jury returned a verdict in favor of the county. The Court of Appeals affirmed that decision, holding that since the trees were in the county's right of way, the county had the right to remove them. The court made the distinction that county employees in charge of maintenance work on county roads cannot, without the express permission of the owner, enter property that adjoins the right of way to remove trees located on that property. But they may lawfully "remove trees in the right of way or branches of trees that overhang the right of way."

Another issue raised by Johnson County was that the county was immune from liability due to the discretionary immunity provision in Iowa Code §670.4(3). The county argued that deciding to remove the trees was a policy judgment which should not be second-guessed by the courts. But the court did not reach this issue.

FMLA

Nationwide, claims under the federal Family and Medical Leave Act (FMLA) were up 25% in fiscal year 2002, according to the U.S. Department of Labor. Claims brought by employees who had been fired allegedly in violation of FMLA rose 34%.

The reason for this jump is subject to some doubt. One theory is that in these tight economic times employers are cutting more workers than in past years, exposing themselves to more FMLA claims. Another theory is that as time goes on, employees are doing a better job of understanding FMLA and asserting their FMLA rights.

FMLA provides for 12 weeks of unpaid leave in a 12-month period to cope with specific family and medical issues, such as childbirth, adoption and the care of an immediate family member.

Whatever the reason for this spike, counties need to understand the FMLA requirements and be sure to keep the law in mind when dealing with employee leave issues.

Parting Ponderable: Why is it that refrigerators don't have a little light that goes on when you open the freezer?

What is an Emergency?



My daughter feels that a cricket in her living room is an emergency. (Well, I don't like them much either!) Emergencies are different things to different people. We know that a serious accident or uncontrolled bleeding would be emergencies. There are many grey areas, however, that we deal with on a day to day basis.

In the next few months, we are going to look at things that we can do as consumers to minimize health care costs and make informed decisions. Unnecessary emergency room visits is one of those issues.

Emergency room treatment for non-emergency medical conditions is a major contributor to the rising cost of health care. In 2002 alone, there were about 10 million visits to emergency rooms for non-emergency care. The average emergency room visit costs \$1,049, while the average physician's office visit costs around \$56.

There are other factors to consider as well. Unnecessary emergency room visits can delay care for people with true emergencies. Ever wonder why emergency room waiting areas always seem filled with people waiting for hours to get care? One of the major reasons is that millions of Americans each year use emergency rooms for routine medical care.

By: *Sandy Longfellow*

ISAC Administrative Assistant



On top of the huge waste of money and medical resources, the true tragedy is this: you can usually get more appropriate care for non-urgent conditions in a doctor's office. A personal physician is trained to care for most of your health needs.

A personal relationship with your physician is a huge step to appropriate care. You can discuss your symptoms and concerns more openly with a regular physician who also knows your family and medical history. You can plan your course of treatment together and make decisions together.

The use of a self care manual would be a big asset. Many companies make them and are very reliable. A few include: **Healthwise Handbook**, **Mayo Clinic's Guide of Self Care**, and **Health at Home** by the American Institute for Preventative Medicine. These manuals help you treat conditions at home and also give you the information to know when the emergency room is appropriate.

Facts and figures for this article came from Wellmark.com. Additional information on this issue will be offered at ISAC's Fall School of Instruction through the seminar "Decisions Count."

technology center

Tracking Changes in a Word Document



Q: Is there a way to identify changes that are made in a Word document? I would like my co-workers to review documents and be able to see the corrections or changes in an easily identifiable manner.

A: Yes, with just a simple click you are able to create a Word document which will reveal any changes that are made. The feature which enables you to send a document out to co-workers and allow them to review it and insert corrections or changes is entitled "Track Changes." The corrections or changes will be revealed in red and you are able to decide whether to retain the changes or reject them. To enable this feature you will want to select "Tools" and "Track Changes." Once you have selected this feature the "Reviewing" toolbar will appear.

You will now need to perform a "hard save" to retain the activation of this feature. After the document has been reviewed by your co-workers, you can re-open it and view their corrections. You have the ability to show all corrections or changes made or only the corrections made via each reviewer.

By: *Tammy Norman*

ISAC Technical
Administrative Assistant



You can reject all changes or accept all changes in just one click. You also have the ability to review each change one at a time or decide their fate individually. Once you have rejected or accepted all the corrections, you can remove this feature by simply clicking on the "Track Changes" icon which looks like a piece paper and pencil. Now the feature is no longer activated. Great feature to use whenever you want to work off one electronic document. A real time saver!

Website Note: Remember to register for the Fall School online! If you wish to receive detailed instructions on how to do this and other computer tips, please come to the seminar entitled "Go Online with ISAC." If you have any questions or comments, please do not hesitate to contact me at 515-224-7181 or by e-mail at tnorman@iowacounties.org. Until next month, keep clicking!

counties in the spotlight

What does it take to get a chance to win up to \$500? Just pay your current taxes electronically at www.iowatreasurers.org. Property owners who pay through the Treasurer's Association online service will be entered in a statewide contest to "Get Back" up to \$500 of their property taxes. The new web site and the "Get Back" contest, sponsored by the Iowa State County Treasurer's Association (ISCTA) are provided at no cost to the taxpayers. Payments made for the September 30, 2003 property tax deadline are eligible for the first drawing to be held in mid October, 2003. Payments made October 1, 2003 through March 31, 2004 are eligible for a second drawing to be held in mid April 2004. One property owner will be randomly selected in each drawing.

Officials in **Dickinson County** are working on plans for a new courthouse and will ask the voters for their support this fall. Supervisor Wayne Northey says the proposal includes a brand new building and a special bond referendum on September 30th. After failing on three previous attempts, Northey says officials wanted to present something different to the citizens. A \$14.9 million structure will be built on the current site and the existing courthouse will be removed. The new courthouse could serve as a county campus and house nearly every department in Dickinson County. That would include the assessor's office, planning and zoning, the county engineer and the Department of Human Services - which are not in the current courthouse. The plan will also feature a new county jail.



Linn County received the Award for Outstanding Achievement in Popular Annual Financing Reporting for the fifth consecutive year. The award was presented by the Government Finance Officers Association and recognizes state and local governments' public reports that meeting high standards in creativity, presentation, understandability, and reader appeal. Linn County's report was prepared by Steve Tucker, finance director; Dawn Jindrich, budget director; and Ellen Habel, grants and communications manager.
(Taken from the Gazette, August 27)

Floyd County Supervisor Arlin Enabnit won almost \$1 million on a Wheel of Fortune game at the Lakeside Casino in Osceola. At 10:15 a.m. on Friday, August 22 all three Wheel of Fortune images came up on the machine that Enabnit was playing, making him the instant winner of \$963,973.71 — be-

fore taxes. Enabnit had been playing the same Wheel of Fortune machine the night before and decided to play one more time. He and his wife, Marilyn, had traveled to Osceola with friends the day before.

(Taken from the Des Moines Register, August 26)

Bremer County held their 150th anniversary celebration August 15-17. An open house and special cornerstone re-dedication ceremony was held August 15 at the courthouse. Other events included living history and educational displays, costumes, food, stories, demonstrations and a Civil War re-enactment held at the Bremer County Fairgrounds through the weekend. A two-volume book set was being sold that captured stories and memories over the past 150 years as portrayed by Bremer County residents. Stories include the first commercial crop-maple syrup; Sumner's meteor; creameries; rural schools; the lynching of the Barber brothers; the Secret Service and a Denver pastor; prohibition; railroads; family histories; prisoners of war; Balesville; and many more.

Quick Facts:

- The state's lowest elevation point (at 480 feet) is in **Lee County**.
- **Wright County** has the highest percentage of grade-A topsoil in the nation.
- Dubuque is home to the only county courthouse with a gold dome.
- Clarion is the only county seat in the exact center of the county.

classified ad

Des Moines County Road Foreman

Salaried position involving the supervision of personnel engaged in the maintenance, repair and construction of the Des Moines County Secondary Road system. Minimum two years experience in road related field and minimum one year in a supervisory capacity. Must be Des Moines County resident or willing to relocate soon after hire.

Apply to:

Des Moines County Secondary Roads Office
13522 Washington Road, West Burlington, IA 52655

Application Deadline October 3, 2003. No Phone Inquiries.
EOE

ISAC Scholarship Applications Available

Deadline December 19

This March, the Iowa State Association of Counties (ISAC) was proud to award a total of \$12,000 in college scholarships to seven deserving high school seniors from around the state. The 2003 scholarship winners were:

Top Prize (\$3,000)

Jessica Koschmeder, Marengo, Williamsburg H.S.

District Awards (\$1,500 each)

District 1: Sara Moeller, Lake City, Southern Cal H.S.

District 2: Erin Grandgenett, Algona, Algona H.S.

District 3: Jennifer Voss, Cherokee, Washington H.S.

District 4: Ingrid Frisk, Logan, Logan-Magnolia H.S.

District 5: Gretchen Spies, Muscatine, Muscatine H.S.

Past President's Award (\$1,500) Tyler Bobenmoyer, Audubon, Audubon H.S.



2003 ISAC scholarship winners: Ingrid Frisk, Jessica Koschmeder, Gretchen Spies, ISAC President Dick Heidloff, Sara Moeller, Jennifer Voss, and Erin Grandgenett. Absent from the awards ceremony was Tyler Bobenmoyer.

In March of 2004 we will honor the graduating high school seniors of the Class of 2004. The exact amount of scholarship money we will have to work with will not be determined until after our November fundraiser.

In past years we have sent copies of the application form to every high school guidance office in the state. As a cost saving measure, ISAC emailed every county official a copy of the application and have the application posted on ISAC's website under 'Hot Topics.'

Scholarship Rules

The rules for our scholarships are pretty simple, and they have not changed significantly from last year. The scholarships are available to any high school senior who is the child of a county official or county employee. This is a one year scholarship and can be received only once by an individual. The scholarship can be awarded to anyone who will be a full-time student of any college requiring at least a minimum of two years for a degree. The scholarship monies will be paid directly to the college; one-half upon acceptance, one-half upon completion of the first semester. The candidates must provide personal reference statements from three individuals other than family members, complete an application, and submit to an interview. The selection committee shall consist of seven members, to be appointed by the ISAC President. The selection committee shall consist of one representative from each ISAC district, plus one member of the ISAC Board of Directors. Scholarships will be awarded at the ISAC Spring School in March. This year's application deadline is December 19, 2003.

The scholarships will be awarded based on scholastic achievement, financial need, participation in extracurricular and community activities, and overall character. The Past President's Award goes to a student who might not otherwise qualify for a scholarship, but is deserving of recognition for having overcome significant challenges in life.

Spread the Word

While ISAC had 140 applicants last year, there were some high schools where there were no applicants at all. Please encourage all qualifying seniors to apply. If you have any questions, please feel free to contact David Vestal at dvestal@iowacounties.org or call 515-244-7181.

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Quote of the Month:

I could tell that my parents hated me. My bath toys were a toaster and a radio.

- Rodney Dangerfield

ISAC brief

Remember to Register On-line!

ISAC's Fall School of Instruction: November 19-21

Have you registered for ISAC's Fall School of Instruction yet? If not, go to www.iowacounties.org to try out ISAC's new on-line meeting registration. "I registered last week and it worked great!" said Sara Zimmerman, Butler County Information Technology. So far 100 people have registered on-line for ISAC's Fall School. The on-line meeting registration was first used for the September 5 Steering Committee meeting. Out of 116 attendees only 10 registered at the door. A great benefit for county officials is the fact that changes can be made to registrations up until the deadline and county officials may review their registration at anytime. County officials can sign up for the different ISAC seminars and any social events that are scheduled. Once a county official has registered for a meeting an invoice will be sent to them via e-mail, fax or both. This is an exciting new tool that will benefit all that use it. Directions are provided for instructing individuals on the use of this new tool, however, keep in mind, you may always contact the ISAC staff and we will be happy to assist you through this process.

The Whitesidewalls: Featured Fall School Entertainment

The Whitesidewalls will be the featured entertainment during ISAC's Fall School. The band will be performing on November 19 from 9pm-midnight, immediately following the President's reception in the Holiday Inn Airport Ballrooms.



The Whitesidewalls have been knocking the bobby sox off of every audience that have ever heard them play. If you like dynamite songs from the 50's and 60's, great choreography, crazy skits and pure unadulterated fun, then the Whitesidewalls are for you! The artists that have influenced the choice of songs that the group decides to perform include: Buddy Holly, Elvis Presley, The Beach Boys, Chuck Berry, Roy Orbison, Jerry Lee Lewis and Billy Haley and the Comets. The band was formed in 1971 and still has fun entertaining the crowds.

ISU Football Tickets on Silent Auction

J.A. Reno Associates, Inc. has generously provided two tickets to the Iowa State vs. Kansas State football game that will be held November 8, 2003 in Ames, Iowa. The two tickets are located on the 15 yard line, lower east side (section 20, row 25, seats 7-8). These tickets sell for \$35 each. To place a bid for these two tickets, simply visit ISAC's website. You will be asked to provide: 1) First and Last Name; 2) County/Organization; 3) Phone Number; 4) Bid. Proceeds from the ticket sales will be designated for the ISAC Scholarship Fund.

The deadline to place your bid is Friday, October 17 at 4pm. So bid early, and bid often! Updates will be given weekly on the highest bid. If you have further questions about the process contact Denise Obrecht at 515-244-7181.



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Presidential Initiative of Karen M. Miller

Economic Opportunity for Rural America

The goal of Commissioner Karen Miller's Presidential Initiative is to improve access to economic development and sustainability in America's 2,000+ rural and non-metropolitan counties. In doing so, NACo seeks to reaffirm its stature as a key national voice for rural America.

The initiative has a particular focus on improving transportation, health care, and technology in rural areas. These goals are being accomplished through activities that:

- increase public understanding in rural, suburban and urban areas about the changing face of rural America and the resulting challenges faced by county officials;
- advocate for federal policies that support the economic, fiscal and environmental sustainability of rural America;
- enhance county officials' access to the tools of economic development; and
- develop the leadership skills of county officials to manage local and regional economic development.

Become a NACo Member!

America's counties face an awesome task. New responsibilities from federal and state governments, demands for additional services from citizens and limited tax resources make it tough to reach a balanced budget each year. And now counties are the first line of defense in the homeland. Membership in the National Association of Counties (NACo) provides counties with some relief because "Counties Save with NACo."

Counties save tax dollars and staff time with NACo through cooperative purchasing programs, research information, technical assistance, and careful review of legislation and regulations.

Additionally, counties benefit because NACo:

- brings county officials together for networking
- helps counties share information
- advocates county issues
- represents counties before national leaders
- promotes county government

For more information on membership or to join NACo, call (202) 942-4242 today or visit www.naco.org!

communication briefings

Respect = loyalty and productivity

If you make employees feel important, they'll reward you with loyalty and productivity. You will also inspire them to treat others in the organization with similar dignity. Demonstrate your respect by heeding the following advice:

- Give them their independence. Instead of questioning or second-guessing your staff members, entrust them with individual roles and let them get the job done. If you continually question what they're doing, you'll erode their trust.
- Value their time. Show employees that their work matters. Don't say "I need to see you immediately," unless it's a true emergency. If you do, you're just pulling rank. When you call employees away from their work for trivial reasons, you send the message that your time is more valuable than theirs.
- Respond with timely feedback, especially on projects employees have poured their hearts into. If a staff member has spent a great deal of time and effort on a project or report, don't let it languish on your desk. Review it as soon as you can and tell the employee what you think of their work. Don't demand that employees rush to turn in work if you can't review it immediately. There's nothing worse than scrambling to complete an assignment, only to have it collect dust on the boss's desk.
- Be patient. When employees speak, don't cut them off or act as if you can't wait to get to your next task. In addition to being rude, such behavior will discourage employees from bringing you important information in the future.

(Taken from Communication Briefings, August 2003)

Make Everyone Feel Important

During a face-to-face meeting with a customer, your cell phone rings or your pager vibrates. You glance quickly at the caller ID and say "Oh, it's not that important. I'll call him back later." You may think you've just made your customer feel more important than the person calling, but that kind of cavalier attitude will come back to haunt you. Why? The customer may temporarily feel flattered that you're giving them your full attention, but he/she eventually will think "I wonder when he's going to start ignoring my calls?" Solution: Always turn cell phones and pagers off when meeting with individuals.

(Taken from Communication Briefings, September 2003)

60/10 Rule

Keep attendees alert during long meetings by following the 60/10 rule: Every 60 minutes, give attendees 10 minutes to stretch, mingle and freshen up.

(Taken from Khrushchev's Shoe)

Inexpensive Rewards

The next time you need an inexpensive reward for an employee who's done an outstanding job, try one of these ideas: a voucher for a free car wash, a book by his/her favorite author, a pass for the afternoon off, three hours' worth of maid service or two movie tickets.

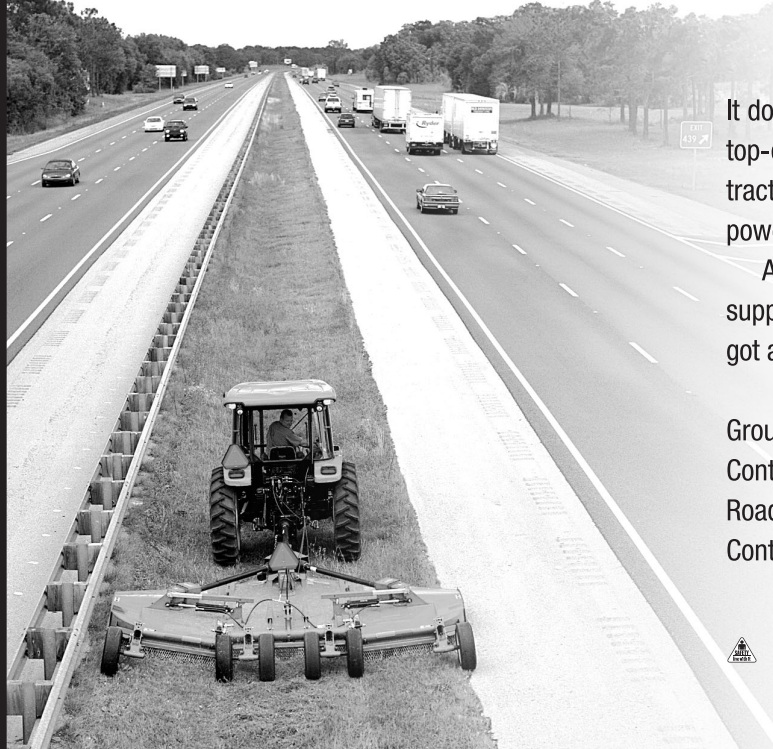
(Adapted from The 24-Carrot Manager)

Advertisers Index

Aerial Services	18	JEO Consulting Group Inc.	18
Aero-Metric, Inc.	11	Jerico Services, Inc.	18
Barker Lemar Engineering	16	John Deere	14
Calhoun-Burns and Associates, Inc.	17	Kuehl & Payer, Ltd.	17
County Risk Management Services Inc.	16	PMC, ProMap Corporation	20
Delta Dental Plan of Iowa	19	Prairie View Management, Inc.	18
Horizons Inc.	17	Public Employee Training Services	18
IMAGETEK, Inc.	18	Public Sector Personnel Consultants	18
IMWCA	17	Ruan Securities Corporation	17
Investors Management Group (IPAIT)	15	The Sidwell Company	2
J.A. Reno Associates, Inc.	12	Solutions, Inc.	16

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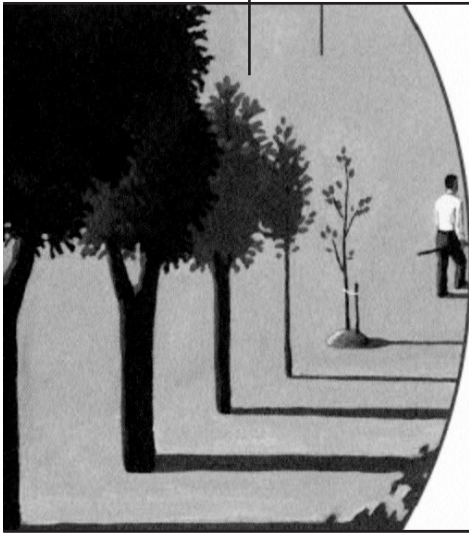
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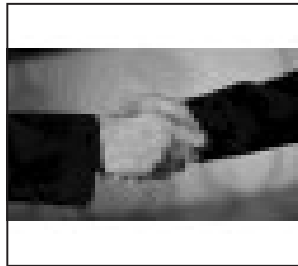
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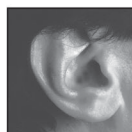
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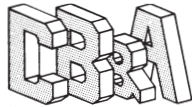
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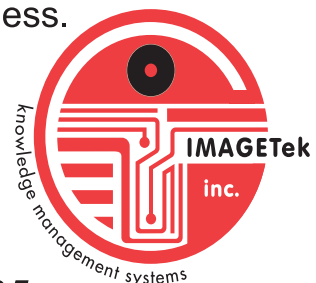
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OCTOBER

- 8 CCMS NW Support Group - AEA, Storm Lake
- 10 ISAC Steering Committees
- Holiday Inn Airport, DM
- 14 CCMS Administrators Meeting
- Baymont Hotel, DM
- 16-17 CCMS Strengths - Baymont Hotel, DM
- 23 CCMS North Central Support Group
- Bennigan's, Clear Lake
- 23-24 ISAC Board of Directors - ISAC Office
- 26-29 Assessors Annual Conference
- West Des Moines
- 29 CRIS Board - ISAC Office
- 29 Statewide General Assistance Directors &
Staff Statewide Meeting
- Sheraton Iowa City Hotel, Iowa City

NOVEMBER

- 6 CCMS Support Staff Training
- Baymont Hotel, DM
- 12 CCMS East Support Group
- Coral Ridge Mall, Coralville
- 19 CCMS Board of Directors
- Holiday Inn Airport, DM
- 19 ISAC Board of Directors
- Holiday Inn Airport, DM
- 19-21 ISAC Fall School of Instruction
- Holiday Inn Airport, DM

DECEMBER

- 4 District II Winter Meeting - Tentative
- 5 Annual Drainage Meeting - Location TBA
- 7-10 Sheriffs & Deputies Winter School
- Downtown Marriott, DM
- 9 CCMS Training Committee - ISAC Office
- 9-11 Engineers Annual Conference
- Scheman Center, Ames
- 10 CCMS Central Support Group
- Botanical Center, DM
- 12 District I Winter Meeting
- Baymont Conference Center, DM
- 19 ISAC Board of Directors - ISAC Office

JANUARY

- 21-22 ISAC U - Holiday Inn Airport, DM
- 23 Supervisors Winter Meeting
- Holiday Inn Airport, DM

For agendas or additional information on any of the above listed meetings please visit our website at www.iowacounties.org and click on Upcoming Events! If you have any questions about the meetings listed above, please contact Jerri at (515) 244-7181 or by email at jnboa@iowacounties.org.



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