

# 2011 Legislative Priorities

84th General Assembly, 1st Session





Iowa State Association of Counties

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84th General Assembly, 1st Session



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The Iowa State Association of Counties (ISAC) is a private, nonprofit corporation that was incorporated on October 8, 1964. Senate File 37, which was adopted on June 30, 1971, allowed counties to pay member dues to the organization. ISAC members are elected and appointed county officials from all 99 counties. Counties pay voluntary dues to belong to ISAC in return for a number of services, such as education and training, benefit programs, technical assistance and government relations. ISAC members participate in one of 15 different statewide affiliated associations corresponding to each county office. For example, the county supervisors in the state participate in the Iowa State Association of County Supervisors affiliate.

ISAC's mission is to promote effective and responsible county government for the people of Iowa. To that end, ISAC's stated purpose is to secure and maintain cooperation among the counties and county officials, promote comprehensive study of local problems and find ways of solving them, provide methods of interchange of ideas among various county officials, and promote and work for the enactment of legislation that is most beneficial to the citizens of Iowa. These endeavors support our vision of being the principal, authoritative source of representation, information and services for and about county government in Iowa.

# 2011 Legislative Policy Committee

The 2011 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 Wayne Walter, Winneshiek County Treasurer and ISAC 2nd Vice-President. The committee was designed to replace the seven ISAC steering committees that developed the policies in the past. The committee has worked together to create a short and cohesive set of legislative objectives for ISAC to pursue in 2011.



The committee was formed in the spring of 2010 and met for the first time on May 26, 2010. During the meeting the committee became familiar with the new process for creating ISAC's legislative objectives and discussed the legislative policy request forms, the official preferred method for bringing proposals to the full committee.

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 2011 Legislative Objectives, Policy Statements and ISAC Top Priorities recommendations were presented to the ISAC Board of Directors and recommended to the membership on October 29, 2010. The full membership approved the legislative package during the General Session at the ISAC Fall School of Instruction on November 17, 2010.



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. A face-to-face meeting of the full committee will also take place in Des Moines in conjunction with the ISAC Spring School of Instruction on March 23-24, 2011.

## 2011 ISAC LPC Committee Members

**Committee Chair:** Wayne Walter, Winneshiek County Treasurer and ISAC 2nd Vice-President

**Committee Co-Vice Chairs:** Dianne Kiefer, Wapello County Treasurer, and Sally Stutsman, Johnson County Supervisor

### Assessors

Deb McWhirter, Butler County  
Dale McCrea, Muscatine County

### Emergency Management

Gary Brown, Woodbury County  
Mike Goldberg, Linn County

### Recorders

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

### Auditors

Mary Mosiman, Story County  
Dennis Parrott, Jasper County

### Engineers

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

### Sheriffs and Deputies

Don Orgel, Hardin County  
Jerry Dunbar, Washington County

### Community Services

Teresa Kanning, Cass County  
Lynn Ferrell, Polk County

### Environmental Health

Jon McNamee, Black Hawk County  
Eric Bradley, Scott County

### Supervisors

Sally Stutsman, Johnson County  
Richard Crouch, Mills County

### Conservation

Dan Cohen, Buchanan County  
Matt Cosgrove, Webster County

### Information Technology

Jeff Rodda, Polk County  
Wayne Chizek, Marshall County

### Treasurers

Amy Picray, Jones County  
Dianne Kiefer, Wapello County

### County Attorneys

Darin Raymond, Plymouth County  
Carl Peterson, Lyon County

### Public Health

Douglas Beardsley, Johnson County  
Lynelle Diers, Wapello County

### Zoning

Joe Buffington, Henry County  
RJ Moore, Johnson County

## 2011 ISAC at the Capitol



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## 2011 County Day at the Capitol



ISAC members will spend Thursday, March 3, 2011 at the statehouse. County officials will participate in the lobbying process by meeting with their legislators. Individual affiliate displays will give legislators and the public the opportunity to learn about the important roles that each office plays in the effective administration of county government.

Lunch will be provided for legislators and attending county officials, again giving county officials the opportunity to interact with legislators.

County Day at the Capitol improves county government!

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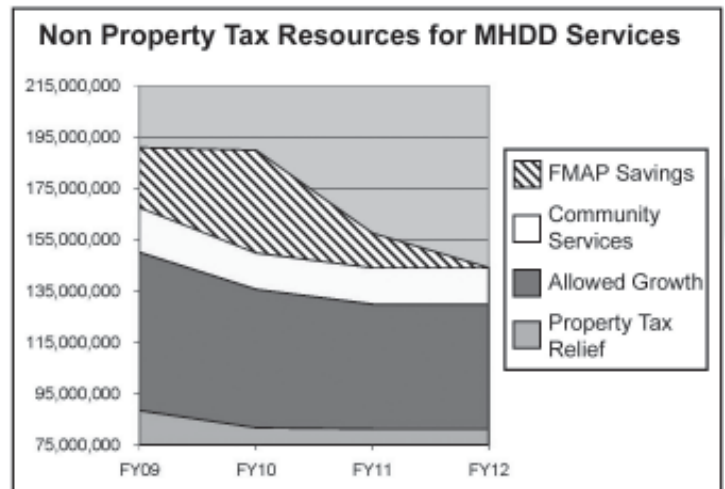
# ISAC Top Priorities

- Funding for Disability Services
- Agricultural Building Value
- Funding of TIME-21
- Guidelines for Classification of Agricultural Property
- Funding of County Programs

## Funding for Disability Services (MH/DS)

The current allowable growth appropriation for county MH/DS Services, \$49.8 million, is less than the amount appropriated to counties in FY 2008. For the first time since 1996, property tax relief and community services funds were reduced in FY 2010 and FY 2011. The federal enhanced Medicaid match has allowed counties to maintain services, but that funding will be phased out starting in the middle of FY 2011. So in addition to not having any real growth from the state for four years, the federal stimulus money disappears in FY 2012. Counties continue to need significant additional state funding to meet state mandates, let alone provide necessary, discretionary community-based services.

The state must appropriate at least \$69.9 million for MH/MR/DD allowed growth, maintain the community services fund at \$17.2 million, and restore the \$8.8 million cut in property tax relief. ISAC also supports legislation to allow counties to address MH/DD underfunding by adjusting their MH/DD levies as necessary to adequately serve individuals with disabilities.



## Agricultural Building Value

Agricultural buildings account for about \$2.3 billion, or 9.6%, of taxable value in the unincorporated areas. 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. Because of this, large-scale livestock operations and grain facilities impose significant additional infrastructure costs on counties without expanding the tax base to help pay for those costs.

Beginning January 1, 2012, assessors should value agricultural buildings at their replacement cost new less depreciation, and then apply the appropriate agricultural factor. 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.

# ISAC Top Priorities

## Funding of TIME-21

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 recent harsh winters and 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 the immediate funding of TIME-21 at the recommended \$225 million level through an increase in the fuel tax and a combination of other road-related revenues including consideration of a 1% increase in the fee for new vehicle registration.

## Guidelines for Classification of Agricultural Property

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.

ISAC supports a state definition of agricultural property. An example of such a definition could be property that contains 10 or more row-crop acres of working farmland or property that annually produces at least \$2,000 of net farm income.

## Funding of County Programs

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 budget, funding cuts to local government will result either in significant cuts in services or in increased property taxes.

Property tax credits represent a major issue. If the state reduces funding for property tax credits, but maintains the credit for the taxpayer, counties must raise property taxes to generate the necessary funds. In essence, the property tax payer will fund their own credit. In addition, a portion of this increase will be borne by the commercial property owners – the very group the state has been working to find property tax relief for over the past several years.

The Legislature must understand the impact and cost of underfunding local government, especially in the area of mandates. 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 2011 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 the current fiscal crisis, 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. If the state reduces funding for property tax credits, but maintains the credit for the taxpayer, counties must raise property taxes to generate the necessary funds. In essence, the property tax payer will fund their own credit. In addition, a portion of this increase will be borne by the commercial property owners – the very group the state has been working to find property tax relief for over the past several years.

**SOLUTION:** The Legislature must understand the impact and costs of making significant funding cuts to local government, especially in the area of mandates. 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 2011 and counties must be given the ability to adjust their levies if mental health property tax relief continues to be cut.

## **E-Commerce Fee**

**PROBLEM:** The county recorders are required by law to redact personally identifiable information (Social Security, bank account, and credit and debit card numbers) on all recorded documents prior to publication on Iowa Land Records. The two-year temporary increase in the e-commerce fee to \$3.00 per document will decrease to \$1.00 per document beginning July 1, 2011. Due to the downturn in the economy, the number of documents recorded has decreased significantly and the \$1.00 per document fee will not be sufficient to support the website and ongoing redaction.

**SOLUTION:** Amend the Iowa Code to reduce the fee as of July 1, 2011 to \$2.00 per document.

## **Funding Status and Models for Support of Boards of Health in Iowa**

**PROBLEM:** Despite recent efforts to establish voluntary minimum standards for local Boards of Health and remove barriers to the formation of district Boards of Health, the public health system of Iowa is not well-defined and delivery of public health services across counties varies greatly. There is inconsistent state policy regarding what local Boards of Health are responsible for and how state funds for those areas of responsibility are directed to the local level. Before meaningful changes can begin to drive public health towards a more standardized and seamless system, we must understand the current array more fully and examine successful models of structure around the nation.

**SOLUTION:** Establish a legislative study committee to examine and compare the current funding patterns for local Boards of Health in Iowa, including revenue streams to local agencies for public health purposes which currently bypass the local Board of Health, and examine potential models of funding for consideration.

## **Funding for Disability Services (MH/DS)**

**PROBLEM:** County disability services funding issues are compounded by several circumstances. The current allowable growth appropriation for county MH/DS Services, \$49.8 million, is less than the amount appropriated to counties in FY 2008. For the first time since 1996, property tax relief and community services funds have been reduced. Iowa Code chapter 426B states that each county's maximum levy is calculated by subtracting property tax relief from the base year levy. However, the Department of Management does not use the actual appropriation for property tax relief in calculating counties' levies which reduces the total amount available to fund disability services. The federal enhanced Medicaid match has allowed counties to maintain services, but that funding will be phased out starting in the middle of FY 2011. So in addition to not having any real growth from the state for four years, the federal money from the stimulus package disappears in FY 2012. Counties continue to need significant additional state funding to meet state mandates, let alone provide necessary, discretionary community-based services.

**SOLUTION:** The state must appropriate at least \$69.9 million for MH/MR/DD allowed growth, maintain the community services fund at \$17.2 million, and restore the \$8.8 million cut in property tax relief. ISAC also supports legislation to allow counties to address MH/DD underfunding by adjusting their MH/DD levies necessary to adequately serve individuals with disabilities. If the state is going to continue to underfund county managed services and continue the institutional mandates, ISAC supports shifting the

## Legislative Objectives . Funding

responsibility for managing court commitments, including those to Oakdale, and all of the nonfederal share of institutional services, including Toledo, to the state. This would free up approximately \$36 million for counties to maintain community based services and to eliminate the need for increased allowable growth funding this year. In addition, the state should fully fund the cost of DHS offices in the counties since recent reorganizations have burdened counties with office closure costs and have shifted more costs to fewer counties. The reasons for shifting state institutional and court commitment costs to the state are several:

- This shift would leave the counties with a logical system to manage – community based services for adults with mental retardation and mental illness (i.e., local management of local services);
- If the state under-funds institutional services and shifts costs to counties, individuals would be shifted from institutional to more desirable, and generally less costly community based services;
- It would be the first step towards moving away from legal settlement. Institutional services and commitment services could be provided based on state residency, with no need for the courts, hospitals, or institutions to research legal settlement in order to bill for services;
- The commitment process would be a system where the state works with the state (DHS and the Judiciary) to resolve the issues rather than 99 counties trying to work with each judicial district. In addition, hospital capacity issues could be better addressed as a statewide issue; and
- Employment and funding of mental health advocates would be aligned with the state. Currently, Iowa law requires mental health advocates to be assigned to any committed person. The advocates are hired and supervised by the judiciary but paid by the counties. This shift would correct this misalignment by having the state pay for its own employees.

### **Funding of TIME-21**

**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 recent harsh winters and 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 the immediate funding of TIME-21 at the recommended \$225 million level through an increase in the fuel tax and a combination of other road-related revenues including consideration of a 1% increase in the fee for new vehicle registration.

# Legislative Objectives . Government Efficiency

## **Election Deadlines**

### *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 am on Election Day when the polls open at 12:00 pm. 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 am and 11:00 am on Election Day when the polls open at 12:00 pm.

## **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.

## **Iowa Communications Network Access**

PROBLEM: While the fiber optics network of the ICN may technically be in place in all 99 counties, Iowa law prohibits counties from using the network. Iowa Code §8D.2(5)(a) prohibits counties from receiving communications services from the state by excluding counties from the definition of a "public agency." This statute prevents counties from using the fiber optics network to reduce the cost of county government to property taxpayers. Reduced costs would be reflected by the increased collaboration between counties to share systems, positions, and information. Examples of potential uses could include: holding long distance hearings for prisoners and providing telemedicine services to jails, thus reducing the need for transporting prisoners around the state; disaster recovery services shared among counties; and the secure transmission of personally identifiable information.

SOLUTION: Modify Iowa Code §8D.2(5)(a) to include "a county" as part of the definition of "public agency."



# Legislative Objectives . Quality of Life

## **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.

## **Food Establishment Licensing Fees**

PROBLEM: Current food establishment licensing fees do not cover the costs associated with conducting the inspections, re-inspections due to violations, plan reviews, and educational requirements of the Iowa Code. State appropriations (for state-funded inspections) and local tax dollars (for inspections contracted to local agencies) subsidize food protection program activities designed to ensure continued public safety. The Iowa Code requires food establishments be inspected twice a year. Even with local money supporting the food program, many counties are unable to inspect all food facilities once, much less inspect some of them twice. The state faces the same difficulty in jurisdictions where it retains responsibility for inspections.

SOLUTION: 1) Authorize an increase in food licensing fees to fully fund state and local food safety inspection activities as required by the Iowa Code and minimize the need to use local tax dollars to provide inspection services. These fees should fully fund the food protection program, including administration, inspections and educational activities. 2) Adopt fees for plan reviews of new food establishments, re-inspections, and recurring temporary events. These fees should be established at levels adequate to compensate for the cost of providing these services. 3) Link the food licensing fees to the Consumer Price Index so fees increase annually (rounded up to a whole number) in order to keep pace with the rising cost of inspections.

## **Smokefree Air Act Casino Loophole**

PROBLEM: Data on heart attacks and other health problems in non-smokers related to exposure to Environmental Tobacco Smoke has clearly demonstrated the benefits of Iowa's Smokefree Air Act. Heart attacks among non-smokers in particular have shown a marked decline in conjunction with enactment of the Act. However, workers in casinos continue to be denied the protections of this landmark public health effort. Iowa should not relegate the employees of any industry to second class status by not extending the same health protections of all other Iowans.

SOLUTION: Amend the Iowa Smokefree Air Act to remove exemptions for gaming floors of casinos.

## **Serving People in Their Communities**

PROBLEM: Comparably, Iowa relies more heavily on institutionalization of people with disabilities and mental illness than most states. Data supporting this conclusion include the following:

- 70.4% of the Iowa Medicaid program's long-term care expenses are for nursing homes and other institutional placements, and only 29.6% goes towards community based services;
- Iowa spends almost \$300,000 per person served per year to serve people in State Resource Centers, compared to a maximum of \$115,000 for a comparable level of care in the community;
- Iowa spends \$4,600 per person served per month to house an elderly person in a nursing home, but only \$1,117 per month for community based alternatives under the elderly waiver;
- in 2008, Iowa retained its rank as second in the United States in its rate of reliance upon large (16+ bed) residential facilities and ICFs/MR (Intermediate Care Facilities for People with Mental Retardation) to serve people with disabilities;
- due to a lack of community capacity to serve individuals with complex needs or challenging behavior, Iowa currently serves 255 adults and children in out-of-state facility placements, at an annual cost of \$28 million. The per diem costs for individuals served out-of-state are significantly higher than those allowed for in-state providers, and the state has the added cost of paying for parents traveling to out-of-state staffings. Transitioning children back to the state when they reach the age of majority is often left to counties to manage, even though the Department of Human Services made the initial payment. Developing capacity to serve these individuals in-state would save the state money and generate jobs for Iowans;



## Legislative Objectives . Quality of Life

- Although the utilization rate of Iowa's state institutions for individuals with mental illness was half that of the United States as a whole, utilization of psychiatric hospitals was higher than the average state in 2006, and four and a half times that of Minnesota; and
- The Acute Care Task Force has found that people experiencing mental health crises too often seek treatment in, or are taken by first responders to, hospital emergency rooms due to the lack of more appropriate community services.

SOLUTION: ISAC supports legislation to require the state of Iowa to implement its own Olmstead Plan to serve individuals with disabilities and mental illness in communities, in non-institutional settings. Such efforts include:

- adequately funding the community based service system;
- revising the Iowa Code to remove the institutional biases (mandated services and preferential client co-pays for state institutions vs. community settings);
- addressing critical workforce shortages through recruitment and retention of skilled professionals (especially in mental health);
- offering appropriate pay scales and other incentives;
- developing a competency-based curricula and credentialing pathways for direct support professionals;
- creating affordable housing to serve persons outside of institutional settings; and
- reviewing licensing regulations to ensure needed flexibility for serving persons with challenging needs in the community.

### **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.

### **Alternative Septic Systems**

PROBLEM: Current laws and regulations are inadequate when counties want to use sustainable subdivision development design, such as cluster subdivisions, which allow single or multi-family residential homes to be built on small lots that cannot support conventional septic systems. The Iowa DNR regulations for private systems are inadequate, and public systems are expensive, difficult to regulate, and too time consuming for the developer to choose to build this type of sustainable development.

SOLUTION: Amend Iowa Code chapter 455B to allow alternative, low-cost public septic/sewage systems or innovative waste water treatment systems that can meet the water quality and environmental health standards, are easy and inexpensive to maintain, and cover a minimal amount of area to operate efficiently. In addition, allow counties that have the desire, expertise, and staff to make development decisions on a local level by allowing local control over installation and maintenance of those sewage treatment facilities.

### **Mobile Home Parks**

PROBLEM: When a mobile home park is poorly run there is little county government can do to help the residents who live there. The Iowa Code regulating mobile home parks is slanted toward the owners of mobile home parks and there are limited options for local governments or residents to seek assistance under the current law.

SOLUTION: ISAC supports a general revision of the Iowa Code as it relates to mobile home parks (Iowa Code chapters 555B, 555C, et al.) Some of the revisions should include allowing tenants to have longer than a three day eviction notice, requiring mobile home park owners to give just cause for eviction, requiring longer notice than two months when a mobile home park is to be shut down, allowing local government to take over DNR regulations of parks if they so desire, having state licensure of mobile home parks, and shortening the process for obtaining clear title to mobile homes that are abandoned or owe back taxes.

# Legislative Objectives . Quality of Life

## **Government Purchase of Flood-Damaged Structures**

**PROBLEM:** Structures that are located in a 100-year flood plain are eligible for FEMA's Hazard Mitigation Grant Program (HMGP). The application for funds can take up to two years for approval, causing serious anxiety for affected occupants. Following the 2008 federally-declared disaster, several requests were made to the Iowa Department of Homeland Security/Emergency Management Division (DHS/EMD) to immediately approve the purchase of structures that sustained damage of more than 50% of the replacement cost. DHS/EMD chose not to allow for immediate purchase. Many individuals whose structures were eligible for purchase chose to rebuild rather than wait the estimated two years for purchase approval.

**SOLUTION:** Require the Department of Homeland Security to immediately approve the purchase of structures with damages of more than 50% of the replacement cost due to flooding.

# Legislative Objectives . Tax Reform

## **Agricultural Building Value**

**PROBLEM:** Agricultural buildings account for about \$2.3 billion, or 9.6% of taxable value 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, 2012, 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."

## **Buildings on Leased Lands**

### *Buildings on Leased Land I*

**PROBLEM:** Taxes on buildings on leased land are to be collected by the treasurer through Iowa Code §§445.3 and 445.4 by filing a claim with the clerk of court. However, this does no good unless the property is sold, and the possibility of collecting in District Court is remote unless there is an outstanding tax of at least \$1,000. This would be resolved by making the owner of the parcel, where the building or home is located, responsible in the collection of these taxes, by assessing them with the land.

**SOLUTION:** All buildings, homes or improvements, except cell towers and wind towers, on any parcel shall be assessed and taxed with the land upon which it is located. In the case of buildings or homes on land owned by government agencies, or other exempt agencies, the taxes on the buildings or homes are and remain a lien on the building or home from the date of levy until paid. If the taxes on the building or home become delinquent, as provided in Iowa Code §445.37, the county treasurer shall collect the tax as provided in Iowa Code §§445.3 and 445.4. This section would not apply to special assessments, rates or charges, or cell towers and wind towers.

### *Buildings on Leased Land II*

**PROBLEM:** Taxes on buildings on leased land and manufactured homes in manufactured home parks are to be collected by the treasurer through Iowa Code §§445.3 and 445.4, by filing a claim with the clerk of court. However, this does no good unless the property is sold, and the possibility of collecting in District Court is remote unless there is an outstanding tax of at least \$1,000.

**SOLUTION:** Add to the current remedies the ability to place a stop on the motor vehicle registrations of the owner of a building on leased land or manufactured home in a manufactured home park with delinquent taxes.

## **Sales Tax Referendum**

**PROBLEM:** Under current law, the question of imposition of a local option sales tax can be submitted to voters in two different ways, upon receipt of a petition signed by eligible electors of the county equal in number to 5% of the persons in the whole county who voted at the last preceding state general election or upon motion adopted by the governing bodies of the cities located in the county or of the county, for the unincorporated area, representing at least half of the population of the county. The tax is only effective in those areas where the public adopts the referendum. This results in a variety of sales tax rates throughout a county.

**SOLUTION:** Amend Iowa Code chapter 423B to allow a county to submit the question of imposition of a local option sales tax on a countywide basis, to be used for specified public purposes. This would eliminate discrepancies in the sales tax rate among cities and the county and spread the tax burden evenly throughout the county.

# Legislative Objectives . Tax Reform

## **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. When determining the primary use of properties that contain both a residential dwelling and an agricultural presence, the assessor shall consider the property 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 extensively or for a prolonged period of time. 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, 2011, 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 only 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.

### *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. This may jeopardize current bonded indebtedness repayment, and in those cases 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.

### *Removal of 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 . Tax Reform

## **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. The LOST-TIF has the potential to freeze the amount of revenue counties receive from LOST for up to 20 years. Currently, 91 counties impose a LOST and receive over \$69 million annually in LOST revenue. Many important local projects, including road and bridge construction, new jails, county parks and other conservation efforts, and property tax relief, depend significantly on LOST revenue. Freezing the amount of LOST revenue counties receive will delay or eliminate those projects and will cause counties to increase property taxes to make up for the lost funding. ISAC supports expanding the range of economic development options for Iowa's local governments. However, the LOST-TIF carries with it all the problems of the existing property-tax TIF scheme that counties have tried to fix for years. For example, 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. 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, for example. Finally, the LOST-TIF allows increased funding for TIF projects, with no increase in accountability. The absence of effective oversight of TIF usage has led to public funds being used for questionable projects. Past legislative sessions have expanded TIF reporting requirements to increase the oversight of TIF. The LOST-TIF went the opposite direction. Allowing cities to divert additional revenue to TIF projects will expand the use of TIF and the duration of TIF projects, both of which will enhance the potential for further misuse of TIF dollars.

**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.

# Legislative Objectives . Customer Service

## **Treasurers' Omnibus/Delinquent Taxes**

PROBLEM: There are a number of changes that can be made to the Iowa Code to improve the service provided to Iowa's property tax payers by county treasurers, particularly in the area of delinquent tax payments.

### SOLUTION:

1. Amend Iowa Code §358.20 to treat sanitary districts similar to special assessments when dealing with delinquent fees so that the delinquent sewer rental fees do not attach to the property if there has been a change in ownership prior to the certification of the delinquency to the county treasurer.
2. Amend Iowa Code §445.36(3) to change the required delinquency notice date from February 1 to November 1 in order to notify taxpayers earlier and decrease the accumulation of penalties.
3. Amend Iowa Code §468.57(2) to make drainage assessment payment dates consistent with the semiannual payment of ordinary taxes when the deadline date falls on a Saturday or Sunday.
4. In order to ensure consistency across the counties, amend Iowa Code §445.5(6) to require the county treasurer to issue a receipt for payments only if they are made in cash or if the taxpayer requests a receipt.

## **Surviving Spouse Vehicle Registration**

PROBLEM: Most vehicle registration fees were increased beginning January 1, 2009. In general, a vehicle registered and titled prior to this date is grandfathered under the old fees. However, if an owner of the vehicle that was registered prior to this date dies and the title is transferred to the surviving spouse, the surviving spouse is not grandfathered under the old fees.

SOLUTION: Amend the Iowa Code to allow a vehicle that was purchased prior to January 1, 2009, and whose title is transferred to the spouse upon the owner's death, to be grandfathered under the old vehicle registration fees.



# Legislative Objectives . Good Government

## **City Vacancies – Next Pending Election**

PROBLEM: Auditors across the state interpret the “next pending election” for vacancies in city offices differently. This recently came to light due to a court ruling in Scott County that directed the county auditor not to place a vacant city office on the upcoming November general election ballot. A conflicting advisory letter from the Iowa Attorney General to the Secretary of State interprets “next pending election” for a vacant city office to mean the general election.

SOLUTION: Change the language from “next pending election” to “next pending city election.”

## **Tax List Certification**

PROBLEM: The auditor is required to certify the tax list to the treasurer by July 1 of each year. This deadline is an issue because city and/or county assessors may not have supplied all of their inputs for address changes that are used for the tax list, and the treasurer takes several days to close their books after year end. It is best to certify after this occurs.

SOLUTION: Change the tax certification deadline to July 1 or soon after.

## **85% Salary for Elections Deputies**

PROBLEM: Iowa Code does not provide for adequate compensation to appropriately reflect the enormous responsibilities of the auditor’s staff who work with elections. Iowa Code currently allows the treasurer to have up to four deputies earning 85% of the elected official’s salary, while the auditor may have only two. Iowa Code appropriately provides an 85% compensation rate specifically for the motor vehicle deputy, and more recently for the driver’s license deputy. Iowa Code should be amended to provide for increased compensation for the auditor’s elections deputy as well.

SOLUTION: Amend Iowa Code §331.904 to give counties the option to add a deputy in charge of voter registration and elections to the list of deputies whose salaries shall not exceed 85% of the annual salary of the deputy’s principal officer.

## **Shooting Ranges**

PROBLEM: Iowa Code §657.9 requires persons to obtain approval of the county zoning commission for the establishment, use and maintenance of shooting ranges. This conflicts with Iowa Code §§335.8 and 414.6, which specifies that city and county zoning commissions are recommending bodies only.

SOLUTION: Amend Iowa Code §657.9 to strike the language that refers to obtaining approval of the county zoning commission for the establishment, use and maintenance of shooting ranges.

## **E911**

PROBLEM: ISAC recognizes the need for improvements in the E911 system to enable the delivery of Voice over Internet Protocol (VoIP), telematics, texting, video and data to 911 centers. This modernization must include the use of other technology related to the receipt and disposition of emergency calls and/or notification to the public such as “emergency notification systems.”

SOLUTION: Attain these improvements through changes in the wireless and wireline surcharges distributed to the local E911 Service Boards, which ultimately bear the cost of maintaining and upgrading these technological improvements. In addition, ISAC supports legislation allowing local boards to fund these types of improvements.



# Policy Statements . County Administration and Organization

## **County Home Rule and Local Governance**

In 1978, the County Home Rule Amendment was added to the Iowa Constitution, giving counties home rule power and authority to determine local affairs and governmental structures. County officials seek to preserve local decision making authority and oppose tax limitations, unfunded state mandates, state-mandated reorganization measures, or other state initiatives that limit a county's ability (and therefore its citizens' ability) to make spending, service, and governance decisions at the local level. ISAC reaffirms its commitment to the concept of local control over local governance issues.

## **Townships and Township Trustees**

There have been ongoing discussions of the role that townships and township trustees play in Iowa's governmental system. It is important for local government to be as efficient and streamlined as possible. County officials realize that townships deliver needed services to Iowa's rural citizens, a fact often overlooked by critics. Therefore, any discussion of eliminating township government should include representatives of counties, including auditors, and other units of local government. One solution is to fund an interim committee of legislators, county officials, and township officials to study the duties and responsibilities of township officials and determine if there is a more efficient and uniform method to accomplish the same tasks.

## **Retaining the Compensation Board**

After years of unfair and discriminatory methods of setting the compensation for elected county officials, the Legislature enacted a law that is fair to the elected officers and to the public they serve. The present law, that allows seven county taxpayers to review and set the compensation for their elected officials with a built-in veto remedy by county supervisors provides the proper checks and balances system for the protection of the public and for fair and equitable treatment of elected officials.

## **Local Boards**

Legislation has previously been introduced giving boards of supervisors the authority to decide whether boards of health and conservation boards can hire additional employees. Currently boards of health and conservation boards are solely responsible for these types of personnel decisions. Boards of supervisors already have the authority to name the members of these boards and approve their budgets. Boards of supervisors do not need or want this additional authority. These specialized boards are in a better position to know their staffing needs.

## **Infamous Crime Provisions**

Iowa citizens convicted of aggravated misdemeanors have their individual voting rights terminated due to conflicts in Iowa Code §48A.6 and the Iowa Supreme Court definition of "infamous crime" as contained in the Iowa Constitution. ISAC supports legislation that will clarify the terminology required to report felony convictions to the state registrar. All efforts to protect the voting privileges of Iowa's citizens must continue to be a high priority.

## **Support for County E-Government Services and Issues**

Leadership at all levels of government should support and encourage open communication standards which will allow access to data and information regardless of the hardware or software platform. ISAC encourages transparent integration of e-government services at every level of government, while still respecting the boundaries and philosophies of policy makers and leveraging the capabilities of and investment in existing systems and infrastructure. Open communication standards will promote new and creative ways to use the services currently available and make delivery and integration of new services easier and more cost-effective. Open communication standards offer those pioneering agencies the freedom to choose appropriate support hardware, software, and service providers while maintaining connectivity with others. ISAC urges the Legislature to continue supporting counties in their endeavors to provide services electronically, and encourages public/private partnerships.

# Policy Statements . County Administration and Organization

## **Enhanced Access to County Data**

Many commercial requests for county data (large to entire database) are from businesses and organizations that do not directly serve the public that funded the enhanced access to records and in some cases, take excessive measures to access electronic records. An example is screen scraping. Screen scraping is a technique in which a computer program extracts data from the display output of another program. When such a business practice becomes so extensive and intrusive to negatively impact the enhanced access to records by other intended users, it becomes a financial burden on the government entities providing the access. It becomes necessary to add additional bandwidth or constantly develop/implement additional safeguards to try to prevent such practices.

For these reasons, ISAC supports allowing government entities the option of negotiating higher fees for commercial record requests. These higher fees would be more reflective of the actual costs associated with such requests and those records provided with enhanced access. Generally thought of as remote or online access to electronic records, enhanced access gives added value and accessibility to the requested record. The current situation requires county taxpayers to subsidize the true cost of this technology, while those in the private sector who benefit tremendously from the technology, including out-of-state companies, pay virtually nothing.

## **Autopsy and Funeral Expenses**

When a resident of a county dies and appears to be indigent, the county pays for both the autopsy, if required, and the funeral. If it is later determined that the deceased did have assets that require the opening of an estate, the county should be reimbursed for these expenses. ISAC supports amending the Probate Code to clarify and expand that the designation in Iowa Code §633.425(3) of “reasonable funeral and burial expenses” to include reimbursement of county-paid autopsy and funeral expenses.

## **Open Meetings and Public Records**

Iowa’s Open Meetings Law and Public Records Law have generally worked well to guarantee that the public’s business is done in the open. However, there are changes that need to be made. The Legislature should address the following topics related to public records and open meetings:

- narrow the very broad definition of “public record,” which will eliminate the need for so many exceptions;
- define the circumstances under which email is a public record and clarify that email conversations cannot constitute a “meeting;”
- allow counties to charge for commercial use of public records;
- establish how long counties have to produce a requested record;
- clarify how counties can provide 24-hour notice if the meeting is Monday morning;
- clarify the language on advisory boards created by “executive order;” and
- add a catch-all that counties can go into closed session to discuss confidential records.

## **Public Sector Collective Bargaining**

During the 2008 legislative session, legislation was vetoed which adopted broad language regarding the mandatory subjects of bargaining (“wages, hours and other terms and conditions of employment”), expanded the current list of the mandatory subjects of bargaining, changed the definition of “employee organization,” and made other changes that would have had a significant fiscal and operational impact on local governments. While ISAC supports the current Public Employment Relations Act and opposes changes to the current law that would shift the balance in favor of employee organizations, we would support a careful review and study of the current law and an open process to make any necessary revisions.

## **County Technical Clean-Up Legislation**

County officials, including auditors, recorders, and treasurers have technical concerns with the Code. Those who work in these areas annually identify technical improvements that can be made to make their offices operate more efficiently for both the customers and those who are working in and managing those offices. ISAC supports the efforts of each of these affiliates in bringing forward technical bills to address these identified, noncontroversial improvements.

# Policy Statements . Environment and Public Health

## **Local Public Health Funding**

For years state government has placed increased financial demands on local public health agencies (LPHAs). For example, currently in Iowa, no state funding is directly appropriated to LPHAs for emergency preparedness activities. Funds passed down from the Public Health Emergency Preparedness Cooperative Agreement often do not reach LPHAs. Similarly, public health modernization may be establishing new directions for public health in Iowa, but limited state funding will place the financial burden on LPHAs. Additional program requirements without funding increases, and rising costs of existing programs require a stretched dollar.

The legislature should allocate funding directly to LPHAs for program implementation. More specifically, direct funding should support emergency and bioterrorism response activities, core public and environmental health programs, public health modernization and community wellness initiatives.

## **Energy Resources**

ISAC supports Iowa's agricultural producers, educational institutions and industries in the research, development and use of renewable fuels, such as E85 and biodiesel, and alternative energy resources, such as wind power and geothermal. Increasing the supply and quality of environmentally friendly renewable fuels and alternative energy resources will boost local industry and economic growth, reduce harmful emissions, provide a less costly fuel energy supply and reduce dependence on foreign oil. This must be accomplished in a manner that balances the benefits achieved against the local environmental impacts of such production.

It is in the best long-term interest of the taxpayer for local governments to develop their capacity to conserve energy through improved practices in technology. ISAC supports providing state and federal grants and other funding to assist counties in this effort.

## **Public Beaches**

Increased pollution and water run-off has led to contamination of lakes and streams. This can cause illness. Public waters should be periodically tested in order to protect the health and safety of the public. The source of pollution needs to be found and the affected beaches posted appropriately, and when cleaned up, posted as such. Cooperation between the Iowa Department of Natural Resources and local health and conservation entities needs to continue.

## **REAP Funding**

The Resource Enhancement and Protection (REAP) program has not received full funding since its inception in 1989. The REAP program funds important local park, recreation, soil conservation, and historic preservation projects. It is often the only source of funding available. ISAC continues to support funding REAP at the full \$20 million level.

## **Sale of Raw Milk**

Pasteurization is the process of heating milk to a high enough temperature for a long enough time to kill any disease-causing bacteria contained in the milk. ISAC supports Iowa's current law that requires milk sold in the state to be pasteurized.

## **Radon Remediation and Testing**

Based on data collected from radon home tests, the Iowa Department of Public Health estimates that as many as 50% to 70% of the homes across Iowa have elevated radon levels. Radon is the leading cause of lung cancer among non-smokers and the second leading cause of lung cancer overall. ISAC supports legislation requiring a radon test on all homes at the time of transfer and the installation of a passive radon resistant system in all new homes.

## **Indemnity Fund**

The indemnity fund established to local governments for the cleanup of abandoned confined animal feeding operations should be left intact and not be subject to use for any other purpose. This issue will become more important as many buildings are reaching the age at which they are more likely to be abandoned.

## **Manure Management Plans**

ISAC supports the electronic submission of manure management plans and annual updates required by the Department of Natural Resources (DNR). The ever increasing demand for information pertaining to confinement feeding operations in Iowa would be enhanced by the use of digital technology at both the state and local levels of government. In addition, ISAC supports expanding DNR's oversight and monitoring capabilities related to manure management.

# Policy Statements . Environment and Public Health

## **Master Matrix and Livestock Feeding Setback**

It has been several years since the setback pertaining to livestock feeding operations was enacted by the legislature. In the intervening years it has become apparent that there are some lands that are not adequately protected. In addition, some loopholes allow confinement feeding operations to bypass intended setback distances from homes and public use areas. The legislature should address deficiencies in the master matrix. At minimum, the legislation should:

- direct the Department of Natural Resources (DNR) to review the master matrix program with input from ISAC and the Iowa State Association of County Supervisors, among other stakeholders, to determine if separation distances are adequate to protect human health, the environment, property values, and community quality of life;
- afford county and city owned wetlands the same special setback protections as state and federally owned “designated wetlands,” as found in Iowa Code §459.102(21); and
- designate waterfowl production areas, whether managed by DNR or not, as “public use areas” for applying setbacks; and amend Iowa Code §459.205(1) to add b) as follows: “A confinement feeding operation structure, if the structure is part of a confinement feeding operation which qualifies as a small animal feeding operation. However, this subsection shall not apply to the following: a) If the confinement feeding operation structure is an unformed manure storage structure. b) If the small animal feeding operation is no longer a small animal feeding operation due to common ownership or management of an adjacent confinement feeding operation as provided in Iowa Code §459. 201.”

## **Maintenance of Public Health Laws and Regulations**

Public health laws and regulations are intended to protect the health of all Iowans. Such laws and regulations, therefore, must be based on sound scientific principles. State and Local Boards of Health are established to provide unbiased direction on important matters of public health. Proposals to change public health protections in the law should be in response to new evidence based on sound scientific principles of disease prevention and environmental protection. Policy changes should be accompanied by an assessment from the State Board of Health and organizations representing local public health agencies. Public health policy changes should have a thorough review by those charged with implementing the policies.

## **Regional Local Health Services Incentives**

Most of Iowa’s 99 counties are rural in nature with small populations and limited resources. In order to address the delivery of public health services in an efficient manner, the concept of collaborations in regions and sharing of resources has been encouraged in order to take advantage of economies of scale. However, these regional efforts require a lead agency to take charge. When these arrangements occur, the lead agency puts local resources at risk beyond the boundaries of that agency’s jurisdiction. State leaders need to provide the resources to assure that lead agencies will not risk local resources in order to assure the delivery of public health services on a regional basis.

## **Lead-Based Paint Poisoning**

The childhood lead poisoning rate in Iowa is more than four times the national average. All homes built prior to 1978 are likely to contain lead-based paint (Iowa ranks in the top six states with the oldest housing stock), and lead-based paint hazards are the leading cause of childhood lead poisoning. While estimates of the cost of remediation range from \$12,000-\$20,000 per home, funding to remediate lead hazards is minimal or non-existent in most Iowa communities. It is for these reasons that ISAC supports both state and federal increases in funding for regional Childhood Lead Poisoning Prevention programs, community development block grant rehabilitation programs, and other programs related to reducing the lead poisoning rate in Iowa. It is imperative that our national leaders be informed and educated on the importance of funding small towns and rural communities so that federal housing and urban development lead hazard control assistance is awarded equitably across the country.

## **Unsewered Community Revolving Loan Fund**

More than 600 small communities in the state are considered to be “unsewered” or “undersewered.” Most of these communities either have inadequate centralized waste collection and treatment systems or a collection of private systems that may not be adequate to meet the needs of the community. Many of these small systems or collections of systems illegally discharge untreated human waste. Most of the unsewered communities are incorporated towns of less than 500 persons, unincorporated villages that have reverted to county control, or pockets of small subdivisions scattered throughout a county. In 2009, HF 468 created the unsewered community revolving loan fund program to provide no-interest loans for the purposes of installing sewage disposal systems in small cities and unincorporated subdivisions. ISAC supports funding this program with a combination of state and federal money.

# Policy Statements . Environment and Public Health

## **Zoning and Subdivision Wastewater System Review**

Many subdivisions in Iowa have inadequate sewer systems. Existing subdivisions were built without provisions for future on-site wastewater treatment and disposal needs. This lack of planning has caused financial hardship for some homeowners when the conventional systems prove inadequate and more expensive alternatives are required. Current zoning and subdivision regulations do not require that subdivision plans be reviewed or approved by the local board of health or its representative. By failing to require coordination with the entity that must develop and approve on-site wastewater treatment and disposal systems, developers may plat the property with inadequate lot sizes and fail to account for the needs of future waste disposal in the subdivision. ISAC supports legislation requiring preliminary and final plats for residential developments to be reviewed by the local board of health or county sanitarian prior to approval by the zoning commission and the governing body.



# Policy Statements . Human Services

## **Advance Psychiatric Directives**

ISAC supports legislation that gives advance psychiatric directives the same recognition as a durable power of attorney. Advance directives can ensure treatment without having to use intervention of the courts through the civil commitment process. However, while the similar durable power of attorney is readily accepted for somatic care, advance psychiatric directives are not generally recognized in Iowa.

## **Appeals Process**

ISAC supports amending Iowa Code chapter 17A to reflect that any non-Medicaid appeal heard and ruled on by an administrative law judge cannot be overturned by the Department of Human Services (DHS) director. Except for cases involving contested legal settlement, the state appeals process allows the DHS director to override an administrative law judge decision, which is not consistent with the Attorney General's interpretation of *Salcido v. Woodbury* that boards of supervisors cannot be included in the county's appeal process.

## **Children's Services**

ISAC supports efforts to improve children's services to better meet the needs of children and families. The current child welfare, juvenile justice, and children's mental health waiver systems are not meeting the needs of children with mental health problems and their families. This is shown by an increase in the number of inappropriate mental health commitments of minors and the number of costly out-of-state placements.

## **County/State Data Collaboration**

The Department of Human Services and ISAC have a collaborative partnership in mutual development of improved data management systems. ISAC supports work to identify any legal obstacles to moving forward and Code changes to overcome these obstacles.

## **Court-Related Expenses**

### *Rule 2.2 Commitments*

ISAC supports the development and state funding of specialized forensic programs to treat and supervise individuals found not guilty by reason of insanity (Rule 2.2). Individuals found not guilty by Rule 2.2 are currently inappropriately placed in the mental health system when they need specialized forensic treatment and supervision.

### *812 Commitments*

ISAC supports legislation to revise Iowa Code chapter 812 to clarify that the cost of evaluation and restoration of competence to stand trial pursuant to Iowa Code chapter 812 is a state funding responsibility in cases where the defendants are unable to pay.

## **Department of Corrections**

ISAC supports clarifying that the cost of treatment ordered by the criminal court is a state funding responsibility. The Department of Corrections and the Department of Correctional Services are statutorily responsible for treating persons in their custody who need mental health, developmental disability or substance abuse services.

## **Medicaid**

Counties provide approximately \$150 million per year in funding which the state uses for match in the Medicaid program, but counties aren't allowed to manage the services they pay for, even when counties identify cases of blatant fraud and abuse. ISAC supports legislation that would require the Department of Human Services to work with the counties to design any proposed changes to the MH/DD services provided through the Iowa Medicaid plan.

ISAC supports both a change in state policy to comply with the federal directive not to terminate Medicaid upon admission to jail or an institution for mental disease, and the state-funded continuation of Medicaid eligibility for individuals being held in jail or juvenile detention.

## **Mental Health and Substance Abuse Parity**

ISAC urges the Legislature to expand the insurance parity law to cover all mental health diagnoses and substance abuse treatment, including prescription drugs.

# Policy Statements . Human Services

## **MH/DD System Improvement**

ISAC supports a Mental Health and Developmental Disabilities (MH/DD) system based on the concepts of consumer-driven services provided in the community. It is ISAC's position that any system redesign must be adequately funded, including adequate funding for additional county administrative costs, so that no existing class of consumer would have to give up services in order to finance system change. Once the current system is adequately funded, ISAC supports legislation that would lay the groundwork for a transfer from a funding system based on legal settlement to one based on residency. Since all stakeholders are represented on the Mental Health and Disability Services (MHDS) Commission, ISAC believes that the Commission should be the single point of accountability driving future system improvement. To accomplish this, the commission must have authority over budget, administrative rules and planning, and the commission must have staff and other operational support from the MHDS Division.

## **Substance Abuse Treatment**

ISAC supports the appropriation of sufficient state funds to the Iowa Department of Public Health to make services available for the evaluation, medical and social detoxification and prescribed outpatient, residential or inpatient treatment, including MHIs, for Iowans in need of substance abuse treatment, whether voluntary or involuntary.

## **Treatment for Co-occurring Mental Illness and Substance Abuse**

ISAC supports efforts by the State of Iowa and its managed care contractor to develop, fund, and use an evidence-based, integrated approach for the treatment of persons with co-occurring mental illness and substance abuse disorders.

## **Uniform Cost Report**

ISAC supports implementation of a uniform provider cost report which includes County Rate Information System (CRIS) principles, such as all provider revenues and costs on one report for a specific service regardless of service funding stream. Adopting uniform cost centers and standardizing the definitions of costs will assist providers, counties, and the Department of Human Services in understanding and defining the cost of service provision. Additionally, to assist in ensuring appropriate reimbursement for services, continue the CRIS principle of defining the number of full time employees used to provide a service.



# Policy Statements . Land Use and Rural Affairs

## **Funding for the Environment First Fund**

Gambling revenues finance the Environment First Fund. The fund contains many programs of importance, including the agriculture drainage well closure program, the Resource Enhancement and Protection (REAP) program, the conservation reserve enhancement program, the watershed protection program, the conservation cost share program, the conservation buffers and other important water protection programs.

The Legislature should fully fund the programs in the Environment First Fund. These funds are essential in assisting Iowa landowners to complete soil conservation and water quality improvement practices throughout the state.

## **Flood Plain Management Policy**

ISAC supports working with the local, state and federal government agencies to fund efforts to accurately map all flood hazard areas in the state through the use of hydrologic models or other means that will determine future flood elevations and assist the state in the development of a plan to prevent future flood occurrences which includes:

- providing funding to support more accurate and updated Flood Insurance Rate Maps (FIRM) and Flood Boundary and Floodway maps. The new maps should use a maximum of two foot interval elevations. Light Detection and Ranging (LiDAR) or hydrological studies should be used to assist counties and cities in identifying and delineating flood prone and floodway areas. The new maps that are adopted by the state and local municipalities must be recognized by FEMA as the legal floodplain and floodway maps;
- providing funding and technical assistance in obtaining 100-year and 500-year elevations for all FIRM maps to assist homeowners, insurance agencies and zoning officials in identifying safe areas and elevations for building;
- supporting funding to counties and cities to relocate structures in areas of severe and highly repetitive flooding and floodway areas, and develop low-impact uses in these areas, such as parks and recreation areas;
- developing a statewide floodplain ordinance that requires detailed hydrologic and hydraulic studies and that has guidelines for when and where these studies are needed prior to construction. The ordinance should require the property owner or developer to show the effects of such filling or development on existing buildings and infrastructure up and down stream of the proposed development or fill area. It should also provide statewide penalties and consequences in the ordinance for those who do not follow these ordinances. This statewide ordinance will serve as the state standard that a county or city must adopt. The city or county may adopt a stricter version if the city or county feels it is needed;
- developing statewide solutions, including standards for watershed management, that will mitigate the effects of filling or developing in a floodplain area;
- providing technical assistance to counties and cities that currently do not have trained staff to administer floodplain management ordinances or watershed management requirements.
- reviewing, updating and developing additional statewide protocols through homeland security, National Resources Conservation Services, the Department of Natural Resources (DNR) and Army Corps of Engineers for cities and counties to follow prior to and during flooding to provide the maximum protection to the public;
- identifying and acquiring environmentally sensitive land through conservation easements or other means to protect fragile and flood prone areas through the DNR or other conservation agencies; and
- providing funding and technical assistance to design, construct and maintain urban and rural best management practices that support projects that increase infiltration of storm water, reduce water runoff and collect and hold runoff on the upstream drainage areas.

## **Conservation**

Both federal and state governments need to prioritize funding toward maintenance and upgrade of existing conservation infrastructure with emphasis on flood control structures.

## **Drainage District Ditches**

Currently, state regulations provide an exemption that allows drainage district ditches to be maintained (cleaned out) without obtaining a permit from the Department of Natural Resources(DNR). The Environmental Protection Agency regional office in Kansas City has asked that the state Environmental Protection Commission remove this exemption, stating that it is "inconsistent with the provisions of the Clean Water Act." Requiring a permit from the DNR for every drainage district ditch maintenance project would be costly and time consuming. ISAC supports retaining the current exemption.

# Policy Statements . Land Use and Rural Affairs

## **Department of Natural Resources Regulations**

ISAC supports the ongoing efforts to protect Iowa's waters from pollution. However, as the Iowa Department of Natural Resources (IDNR) implements federal environmental law, it is important to consider the cost/benefit of implementing standards that are more stringent than the federal law requires. ISAC has raised concerns about IDNR regulations related to landfill liners and anti-degradation in regard to the cost implications for local government.

## **Grants to Counties Program**

The Department of Public Health's (DPH) Grants to Counties program provides funds to county environmental health agencies for well testing, plugging, and rehabilitation. The funds for the program come from a tax on pesticides and amount to approximately \$1.7 million annually. At one time participating counties received as much as \$30,000 annually due to a surplus that was divided equally. This allowed counties to test and rehabilitate wells and to plug abandoned wells at a significant rate in order to protect groundwater resources. In FY 2011 each county participating will only receive approximately \$18,000.

Abandoned wells are still prominent across Iowa and present a serious threat to groundwater quality. The Legislature should continue to provide authority to the DPH to reallocate unused funds to counties needing additional funds for the Grants to Counties program.

## **Rural Development**

In order to restore and sustain rural viability in Iowa, six important issues should be considered by lawmakers.

### *Renewable Energy Development*

On-site renewable energy generation can provide: significant rural development opportunities to the owner and the public through personal and community energy independence; relief from high prices; increased property values; reduced pressure on the local energy grid; and diversification of the state's energy supply with a clean alternative. ISAC supports legislation that will result in an improved political, regulatory, and financial environment for this type of rural development.

### *Child Care*

Opportunities for child day care in rural areas must improve in order to assist the increasing number of couples who must both hold full-time employment in order to sustain their families. Increasing the supply of quality, affordable day care options and before and after-school programs would make rural areas viable options for new and existing families.

### *Health Care*

Efforts should continue to be made by state and local governments, non-profit advocacy groups, and commercial interests to keep and attract new mental health, medical and health care professionals in rural Iowa. Current college tuition reimbursement programs to assist doctors who decide to practice in rural Iowa should be expanded to include dentists, mental health professionals, and health care professionals.

### *Housing*

Rural Iowa cannot experience a revival until people know that affordable housing, new or existing, for low to moderate-income families is available. The Iowa Enterprise Zone program is an excellent program, but under existing law the program does not work efficiently for the rural counties. The Enterprise Zone program needs to be changed to allow the rural counties to cross "enterprise zones" for the purpose of constructing four or more speculation houses. Assisted living is also a key to rural Iowa, and additional state support is needed in this area. A partnership should be established between counties, cities and the state to create a housing trust fund.

### *Rural Firefighter and Emergency Personnel Training*

With the aging of the rural population, fewer younger men and women are available to staff volunteer emergency services. Local, state and federal governments must strive to provide training and incentives for assorted emergency and public safety personnel in under-served rural areas.

# Policy Statements . Land Use and Rural Affairs

## *Water and Wastewater Programs*

Since the late 1980s, water quality has received more and more attention in Iowa. The quality of both groundwater and surface water affects public health, community economic development and the attractiveness of Iowa as a place to live. Iowa's municipal water systems and rural water districts work to maintain quality drinking water for thousands of people. Water availability depends on aging water infrastructure, and water quality is affected by the way waste water is handled. County public health programs have a responsibility to ensure the installation and maintenance of adequate septic systems. Towns with inadequate systems, housing developments, and rural villages in unincorporated areas may be required to install small, modern, central wastewater systems or updated septic systems for individual dwellings. Practical regulations and adequate funding are necessary to assure these systems are affordable and meet the needs of the community, thereby furthering a continued high degree of confidence in Iowa's water quality.

## **Limiting Additional Exemptions to County Zoning**

Several attempts have been made to expand the types of uses that would qualify for exemptions to county zoning regulations. Creating a laundry list of exempt land uses undermines the very reasons counties choose to plan and zone, further weakens local home rule authority, and sends a signal that local public policy can be co-opted by special interest groups. ISAC opposes further attempts to expand the types of land uses exempt from county zoning.

## **Natural Resources and Outdoor Recreation Trust Fund**

ISAC supports establishing the Natural Resources and Outdoor Recreation Trust Fund as a permanent source of funding for improving Iowa's natural resources and to protect that funding through a constitutional amendment.

# Policy Statements . Public Safety

## **Byrne Grants**

ISAC supports continued federal funding of Byrne Grants, which support many local drug enforcement task forces and replace the need for state funds. If Byrne Grant funding declines, counties will have to look for more state funding.

## **County Jails**

### *Sentencing Options*

Several proposals regarding increased use of county jail facilities have been introduced during the last several legislative sessions. Serious problems (overcrowding, increased liability exposure and increased demands on the property tax base) could result if the county jails are relied on to solve the state's prison overcrowding problem. In light of these considerations, ISAC opposes any legislation that would increase the county jail population without state assistance in funding the cost and providing additional beds, if necessary. ISAC supports the expansion of state residential and correctional facilities to house state prisoners.

### *Privatization*

County jails should not be taken away from the sheriffs and turned over to private contractors. Instead, counties and sheriffs should continue efforts to professionalize county jail operations in this state. These concerns do not apply when a private company builds a jail and then leases it back to the county. In those cases the jail continues to be run by the county sheriff and staffed by county personnel.

### *Multi-County Jails*

Counties throughout Iowa are facing a dilemma: old jails that need to be replaced, but no property tax base to support new ones. Many of these counties are considering the possibility of a multi-county jail. Under the current law there is no statewide program to encourage the planning, development, and operation of multi-county jails. Such a program could also provide state money for multi-county jail efforts. The General Assembly should adopt legislation that includes the following components:

- a state-level multi-county jail board including representatives of ISAC and the Iowa State Sheriffs' and Deputies' Association (ISSDA);
- a process for counties to use in creating a multi-county jail commission to operate the multi-county jail;
- a state multi-county jail fund for grants and loans;
- a process for applying for grants and loans; and
- a state appropriation from the Rebuild Iowa Infrastructure Fund for multi-county jails.

Any multi-county jail, if constructed, should be under the control of the sheriffs of the counties that the jail serves.

## **Jail Capacity Issues**

ISAC opposes any proposal to impose a statewide moratorium on the building of jails. Local elected officials and local voters should decide if a new jail is needed in their county.

## **Court System Access**

ISAC supports adequate funding for the Iowa judicial system in order for the courts to successfully deliver vital services. Access, accountability and affordability should be key considerations in the development of any service-delivery system. ISAC supports increasing the use of technology to provide access to the courts and authorizing county treasurers to collect court fines, fees, and Department of Revenue stops.

## **Homeland Security**

Iowa has many homeland security vulnerabilities that require coordination among the local emergency response community, elected officials, public safety officers, state agencies, federal agencies, public health, and private industry. Local first responders should be a primary resource for the development of homeland security planning and funding priorities. Sustainable homeland security funding should be utilized to build specific capabilities, protect responders, reduce vulnerabilities, and ensure that Iowans receive the highest level of protection possible. ISAC supports legislative efforts to foster cooperative planning, specialized training, and response to acts of terror and natural disasters.

# Policy Statements . Public Safety

## **Interoperability**

The communication systems of each local, state and federal agency do not inherently communicate with each other. There are various frequencies, manufacturers, and technologies involved that are incompatible. With the public's growing expectation that all government organizations communicate seamlessly throughout the state, there is a need to make communications interoperability a reality in Iowa. Iowa needs to improve cross-agency communication if it is going to better protect its people and property throughout every community in the state. Any interoperability solution from the state needs to recognize that many proactive counties have already made large financial investments in communications equipment. These investments could be made obsolete, depending on the state's approach to interoperability. In addition, any statewide approach to interoperability needs to include adequate state funding. This large expense should not be put on local governments.

## **Iowa Law Enforcement Academy**

The current training center at Camp Dodge has not seen significant improvements for many years. It has become too cramped, and local governments are now being charged additional fees for use of the Iowa Law Enforcement Academy (ILEA) weapons training range, which is also being used more by the federal guard personnel. ISAC supports a training facility that provides state-of-the-art facilities and technologies to properly train peace officers to protect the public safety of Iowa citizens. County sheriff offices rely upon the ILEA to provide comprehensive training for their officers. Consistency in the training of officers is critical to their ability to serve their communities and for their own safety in the line of duty. The strength of a quality law enforcement training program is an up-to-date and consistent curriculum, ample and well qualified trainers, and appropriate facilities, technologies and training fields. ISAC supports a feasibility study to properly identify the real needs for an enhancement at ILEA. ISAC supports the study of various facility options, including a joint public safety training facility that could house fire safety, law enforcement, and emergency management under one roof, as long as the law enforcement curriculum and training program is kept intact. Proper training grounds for firearms training and pursuit driving, as well as adequate dormitories must be available. Improvements to ILEA are overdue, and ISAC appreciates the General Assembly's study of this important program. Above all, improvements made to ILEA must be done in a way that provides a quality training program that is consistent, accessible to and affordable for sheriff's departments across Iowa.

## **IPERS Status for Emergency Management Directors**

The responsibilities of emergency management directors have evolved over the years. Emergency Management Directors are often required to be in the field during emergencies, placing them in the danger zone. There are several examples of emergency management directors who have been seriously injured in the line of duty. This can end careers prematurely and even shorten life spans. Due to this factor, ISAC favors extending Iowa Public Employees' Retirement System (IPERS) protected occupation status to emergency management directors.

## **Juveniles and Law Enforcement**

State funding limitations and caps on out-of-home placements of juveniles, children-in-need-of-assistance, and juvenile delinquents have resulted in the denial of timely placement and necessary treatment and remedial programming for children. This, in turn, has resulted in increased costs to counties for detention placements and increased risk of harm to children and public safety officials.

Iowa needs more capacity in the child welfare system in order to provide the immediate, meaningful consequences that help fight juvenile crime. The Legislature needs to increase the number of residential placements available for youthful offenders. Youth sit in county juvenile detention facilities for months, at a cost that may exceed \$165.00 per day plus medical costs, waiting for group home placements.

Juvenile justice is a continuum, with programming including community prevention programs, school-based programs, adult court, and the state training schools. The Iowa Legislature must increase support for these programs to keep pace with the increases in juvenile crime, and support the child welfare system so appropriate alternatives are available for children in need of assistance.

## **Meeting Iowa's Correctional Needs**

The Legislature needs to consider less expensive, more innovative alternatives to prison.

### *Prisons*

If Iowa is going to get tough on crime, there must be adequate correctional beds to hold those who need to be separated from the community at large. ISAC supports the state adding more correctional capacity as necessary to house dangerous and violent inmates.



# Policy Statements . Public Safety

## *Community Corrections*

There is a significant shortage of community correction beds that can be used to reduce the demand for prison beds. ISAC supports the adequate funding of Iowa's current system of community-based corrections in order to provide a comprehensive range of sentencing alternatives and to ensure the statewide availability of community-based programs.

Regarding community-based corrections and treatment programs, the state needs to:

- expand community-based corrections with an emphasis on eliminating the waiting lists at facilities in order to break the "log jam" of inmates waiting in prison for community placement;
- safely increase the parole rate by providing education, job training, and mental health, substance abuse, and sex offender treatment while inmates are in prison. These programs help make changes in offender behavior that result in safer communities and fewer parole revocations, which significantly decrease the prison population;
- expand alternative sanctions, such as drug courts, to divert offenders from entering prison and to ensure statewide access to alternative sanctions and community-based corrections; and
- increase probation and parole supervision to reduce revocation rates and the prison population.

## **Permits to Carry Concealed Weapons**

ISAC supports ISSDA's efforts to address the public safety concerns presented by some provisions of Iowa's weapons carry permit law (SF 2379), including clarification of "open" versus "concealed" carry, the lack of firearms qualifications for new permit applicants, and the ability to carry in public while consuming alcohol.

## **Reducing the Cost of Probation Violators in County Jails**

Rather than being sent to prison, probation violators under the control of the Department of Corrections (DOC) are sentenced to county jail. Sometimes they end up in jail due only to the probation violation, but in many cases they also have another charge against them. Under current Iowa law, the DOC reimburses counties for housing parole violators but is not required to reimburse counties for probation violators. Therefore, parole violators move in and out of the jails in seven to 10 days on average while probation violators remain in jail on average six to eight weeks and in many cases for months. Local taxpayers are responsible for this increasing cost to counties. As the state assesses prison capacity and criminal sentencing, it must consider the revolving-door housing of an increasing number of parole and probation violators in county jails, thus driving up costs to local taxpayers. ISAC supports two options to ease jail crowding and the significant costs to counties: 1) identify a state facility to house probation violators; or 2) reimburse counties for probation violators, just like it does for parole violators, if the probation violator has been in the county jail for more than seven days. If a prisoner is in county jail on a probation violation and another charge, the state should share the cost of housing the prisoner equally with the county.

## **Sheriff as an Elective Office**

The sheriff's jurisdiction is co-extensive with the county, including all municipalities and townships. As the executive law enforcement officer of the county, the sheriff's duty is to make sure that those who violate the rights of others are arrested, availed of a fair trial, and, if convicted, appropriately punished. The sheriff is charged by the people to determine what the public safety needs are and to act accordingly within the law. The sheriff is the only peace officer in the state whose allegiance and accountability is directly to the people and not to a government entity, a political group, or a body of non-elected government officials. To remove the sheriff's office from the elective arena would be to deprive the citizenry of important rights, most notably the right to select a person to preserve the peace and protect them against vice and crime. Accordingly, ISAC supports maintaining the sheriff as an elective office.

## **State Funding for Emergency Management**

While the state of Iowa places many requirements upon local emergency management, it pays nothing toward the preparedness planning, training and exercise drilling at the county level. These duties performed by county emergency management coordinators help to protect the state welfare and economy. In addition to local funding options, there needs to be a state appropriation to county emergency management agencies in order to help meet the present day challenges of preparedness. Dollars could be used for all-hazards planning, training and exercising costs, necessary equipment costs, and personnel costs, all of which are similar to the limited federal emergency management performance grant program. Requirements for receiving state funds should not exceed current requirements set for county emergency management as listed in both the Iowa Code and the Iowa Administrative Code.

# Policy Statements . Public Safety

## **State Reimbursement for State Prisoners**

Property taxpayers in Iowa spend more than \$130 million annually holding inmates in county jails. In recent years, the Department of Corrections has been holding more alleged violators of parole, work release, and OWI within the prison system rather than in county jails, which has decreased the number of claims. The county confinement line item in the state budget has remained fairly constant and this needs to continue.

## **Streamlining the Involuntary Commitment Process**

Involuntary commitment of Iowans for substance abuse and mental health is increasing in Iowa. Law enforcement, the courts and hospitals are struggling to manage this growing problem. While the demand for long term mental health beds has leveled or decreased, the need for evaluation, transitional and/or detoxification beds is on the rise. Current problems in the involuntary commitment process that directly impact public safety include court ordered release of committed patients without law enforcement notification and the time spent transporting and awaiting admittance for individuals being involuntarily committed, taking them away from other public safety duties in the county.

ISAC supports efforts to bring the various stakeholders together to revamp Iowa's commitment law to address these and other issues.

## **Tornado Shelters**

Mobile and manufactured homes are often the most vulnerable structures when it comes to severe weather. Tornadoes can rip these facilities apart. Many communities where these homes are congregated do not provide any separate shelters that would offer more protection. ISAC favors legislation mandating the installation of sturdy, protective shelters for each mobile and manufactured home community. The shelters should be large enough to accommodate all residents of the community. This legislation could include tax incentives for park owners, such as tax credits or refunds, a multi-year phase-in of the law, or even a small amount of state-funded grants that community owners could apply for in order to offset costs of shelter construction.



# Policy Statements . Taxation and Finance

## **Property Tax Reform**

ISAC supports property tax reform that stabilizes the tax base, resolves unfair discrepancies within the current tax base, improves accountability in the budgeting processes of cities and counties, and imposes a reasonable limitation on city and county property taxes while maintaining local control for citizens and their elected representatives. In lieu of comprehensive property tax reform, ISAC supports the following changes to the property tax system that are designed to produce a system that is easier to understand and more fair to all classes of property.

### *Repeal Condo/Co-op Loophole*

Identical properties are taxed at dramatically different rates depending on whether they are classified as a condominium or a co-op or an apartment. The DOR classifies buildings with three or more separate living quarters as commercial property. However, if an apartment is built as or converts to a multiple housing cooperative under Iowa Code chapter 499A or a horizontal property regime (condominium) under Iowa Code chapter 499B, it is classified as residential property and receives the benefit of the residential rollback, even if all of the units are still rented out like a regular apartment building. This causes a deterioration of the tax base as well as an inequity between apartment buildings and condos or co-ops. ISAC supports legislation to treat condos and co-ops that are rented out in the same manner as apartment buildings.

### *Uncouple Agriculture and Residential Property Valuations*

In order to create a property tax system that is more fair to all classes of property, ISAC supports severing the tie between agricultural and residential property valuations with an annual maximum growth of 4% each year until the rollbacks again reach 100%.

### *Property Tax Stabilization*

The potential for drastic decreases in the tax base adds uncertainty to the local government budgeting process and creates the potential for significant tax rate changes from one year to the next. ISAC supports applying the 4% annual limit to valuation decreases as well as valuation increases in the agricultural, commercial and residential property classes, and applying the relevant percent limit to valuation decreases in the other property classes.

### *Property Tax Abatement*

When cities use the urban revitalization property tax abatement, it adversely affects the taxing ability of other jurisdictions, such as counties and schools. ISAC supports amending the urban revitalization tax exemption law so that the granting entity can only abate the taxes with the approval of all affected taxing entities. If such approval is denied, the individual entity should only be able to rebate their portion of the property taxes to the property owner.

### *Assessment of Cablevision*

Currently, the local assessor in each jurisdiction assesses cablevision even though cablevision no longer resides on its own "cable," and many companies are providing telephone and internet access using the same fiber-optic cable. Telephone companies are centrally assessed by the Department of Revenue (DOR) as utilities and the value is then distributed accordingly to each jurisdiction. ISAC supports addressing this inherent inequity by changing the provisions for utility companies to require the DOR to centrally assess all cablevision property and to include all cablevision providers.

## **Tax Increment Financing**

ISAC sees the value of tax increment financing (TIF) in arresting decline and promoting growth in Iowa communities, but occasional extreme interpretations of TIF authority have led to a variety of concerns: residential property can be included in broadly defined "economic development" areas, sometimes covering entire cities; debt is reported annually in a way that masks its full amount; there is no limit to the percentage of total valuation in a city or county that may be dedicated to TIF; TIF projects can give an unfair advantage to businesses that have competing businesses nearby; and many TIF areas created before 1995 can be extended in perpetuity. Addressing these issues can mitigate budgeting difficulties for individual communities, unfair tax consequences for other local taxing bodies, and a loss of confidence in the TIF tool among legislators and the public.

# Policy Statements . Taxation and Finance

## **Funding of State Mandates**

County budgets are becoming increasingly burdened with the costs of current and new state mandates. Depending on how a mandate is defined, one-third to two-thirds of each county's budget deals only with various state mandated functions. This continues to force additional spending onto a regressive form of taxation - the property tax. Current legislation prohibiting unfunded mandates (Iowa Code chapter 25B) has been less than effective because of exceptions written into various new laws. Any service mandated by state legislation or administrative action should be fully funded by the state to cover all increased costs of the mandate.

## **Low-income Elderly and Disabled Credit**

Iowa law allows a property tax credit of up to \$1,000 for low income elderly and disabled persons. Because funding cuts to this program greatly impact those people who can least afford to pay more taxes, while only saving the state of Iowa a relatively small amount of money, this program should be fully funded.

## **County Assessor Tax Levies**

ISAC supports a change to provide flexibility to County Assessors and County Conference Boards in using the two levy funds available to County Assessors – the special appraisers fund and the assessment expense fund.

# Policy Statements . Transportation

## **Control of County Rights-of-Way**

Present law is vague on the extent of authority counties have to control activities within the right-of-way, such as burning, brush cleaning and the utilities placement, yet the county is often held liable for vegetation growth and obstructions or hazards found within the right-of-way. ISAC supports the right of the board of supervisors to have control over all uses of the public rights-of-way.

## **Increased Vehicle Weights**

Increases in allowable vehicle weight limitations cause damage to Iowa's roadways and bridges. The increases in axle weight allowances create a condition of extreme danger to Iowa's bridges and those who use the bridges. ISAC opposes unreasonable increases in allowable gross vehicle weights and any increase in allowable axle weights. ISAC has supported responsible increases in truck weights and opposes the annual increased weight proclamations by the Governor.

## **Eminent Domain**

Condemnation is used as a last resort by Iowa counties. In some circumstances, most often to acquire land for roads that are essential for the economy of rural Iowa, condemnation is used. ISAC opposes any attempt to weaken the county's ability to use eminent domain beyond the considerable restrictions already in place, and ISAC supports continued local control of eminent domain for use in obtaining road rights-of-way.

Further, ISAC opposes any changes to eminent domain that would mandate added costs or restrictions to counties in using eminent domain. ISAC also opposes any action that would require taking an entire parcel of land when only a limited portion is needed for road rights-of-way.

## **Additional Fee for Drivers Licensing and State Issued ID Cards**

The cost of the county program for issuing drivers' licenses is approximately \$1 million per year more than the amount of fees retained by the counties. Additional increases in the cost of issuing state IDs will be created as the federal Real ID Act is implemented in Iowa. Raising the retained fee for issuance of IDs from the current \$7.00 per card issued will result in an adverse impact to the Road Use Tax Fund. ISAC supports creating a testing or certificate fee to cover the increasing cost of document issuance to be retained by the issuing office.

## **Iowa Geospatial Infrastructure**

Geographic Information Systems (GIS) data is playing an increasingly important role at all levels of government. ISAC understands how critical it is to have accurate and timely GIS data. ISAC supports the collaborative efforts among multiple government agencies that are engaged in the Iowa Geospatial Infrastructure program. ISAC encourages continuing efforts toward building partnerships and the identification of funding for sustainable and integrated GIS at all levels of government. It is these types of efforts that will benefit government entities at all levels, large or small.

## **Limitation of Liability for Non-Vehicular Traffic Used on Public Highways**

While improved liability waivers and insurance for organized bicycle rides is providing some comfort for secondary roads officials whose roads host organized rides, Iowa counties remain concerned that the Crawford County lawsuit may have ramifications for highway maintenance. Liability issues surrounding individual use of county highways by bicyclists and other non-motorized road users still have not been addressed. As expenses for highway maintenance increase faster than revenues, counties cannot afford to meet a level of road maintenance above that which is necessary or practical for conventional vehicles. ISAC is supportive of efforts to clarify that public liability for roadways will only be attached when a roadway is not maintained to a standard appropriate for motor vehicles.

## **Road Use Tax Fund**

Current studies show that all road jurisdictions have lost substantial buying power and are facing an increasing shortfall of resources to maintain existing road and street systems. ISAC supports the current distribution formula of 47.5% to the Iowa Department of Transportation, 24.5% to the county secondary road fund, 8% to the county farm-to-market fund, and 20% to the cities. History has shown that the distribution of vehicle miles of travel has remained constant for the past 21 years since current Road Use Tax Fund (RUTF) funding was put into place. During that time, counties and cities have been forced to assume an increasing amount of road mileage within the state. This fact should not be overlooked when deciding the distribution of any new dollars that become available to the RUTF. New dollars, beyond \$225 million generated by TIME-21, should be distributed according to the current RUTF formula. ISAC would oppose any change to the formula that would reduce the county portion.

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## **Alternative Funding for County Roads**

County roads are increasingly being subjected to loads that are causing excessive damage due to changes in farming practices and the development of biofuels, wind farms and large confinement operations. County roads were not built with adequate base or surfacing to resist loads from an increasing number of trucks, large grain carts and wagons, manure tanks, agricultural floaters and construction vehicles. These larger vehicle loads are stressing county roads at a time when revenues are either flat or decreasing and material, labor and fuel costs are increasing and stressing road maintenance budgets. As vehicle fuel efficiency increases, traditional Road Use Tax Fund (RUTF) revenues will further decline.

To address the additional road damage caused by these changes in equipment and the location of new facilities on county unpaved or lightly paved roads, ISAC supports additional revenue options that focus on recovering the cost for serving these facilities. ISAC recommends that these additional revenue options be in the form of surcharges, impact fees, or licensing fees for the location of these facilities. Examples include but are not limited to: a per head livestock fee; a per gallon liquid manure fee; a permit fee for large agricultural equipment used on county roads, similar to the agricultural floater permit; a minimal per gallon fee for each gallon of biofuel produced, similar to surtaxes on coal and other fossil fuels charged by many western states; or other use-based fees.

## **Flexibility of Use of TIME-21 and Other New Road Funds by Counties**

Currently, federal aid dollars have requirements related to their use that results in extra cost for projects on which these dollars are allocated. Increasingly, state funds are subject to similar restrictions. Local elected officials are capable of deciding how to use funds for which they are responsible. Ultimately, local elected officials are judged by the voters as to whether they are appropriately spending tax revenues.

Recent floods and unusually severe winters exacerbated existing funding shortfalls and highlight the importance of local officials having the flexibility to adjust expenditures to address emergency and unexpected needs.

TIME-21 funds are allocated to counties with restrictions on their use. Current law allows these funds to be spent on bridges and farm-to-market construction only. Similar restrictions do not apply to the state and cities who also receive a share of these funds. Bridges and farm-to-market roads have other dedicated sources for funding.

To allow counties to address their individual transportation needs, ISAC supports removing restrictions on the use of TIME-21 and other new road funds and requests that counties be allowed to use all new road funds for any secondary road purpose.

## **County Engineer Retention**

ISAC supports retaining the position of county engineer as currently required by the Iowa Code.

# Notes

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