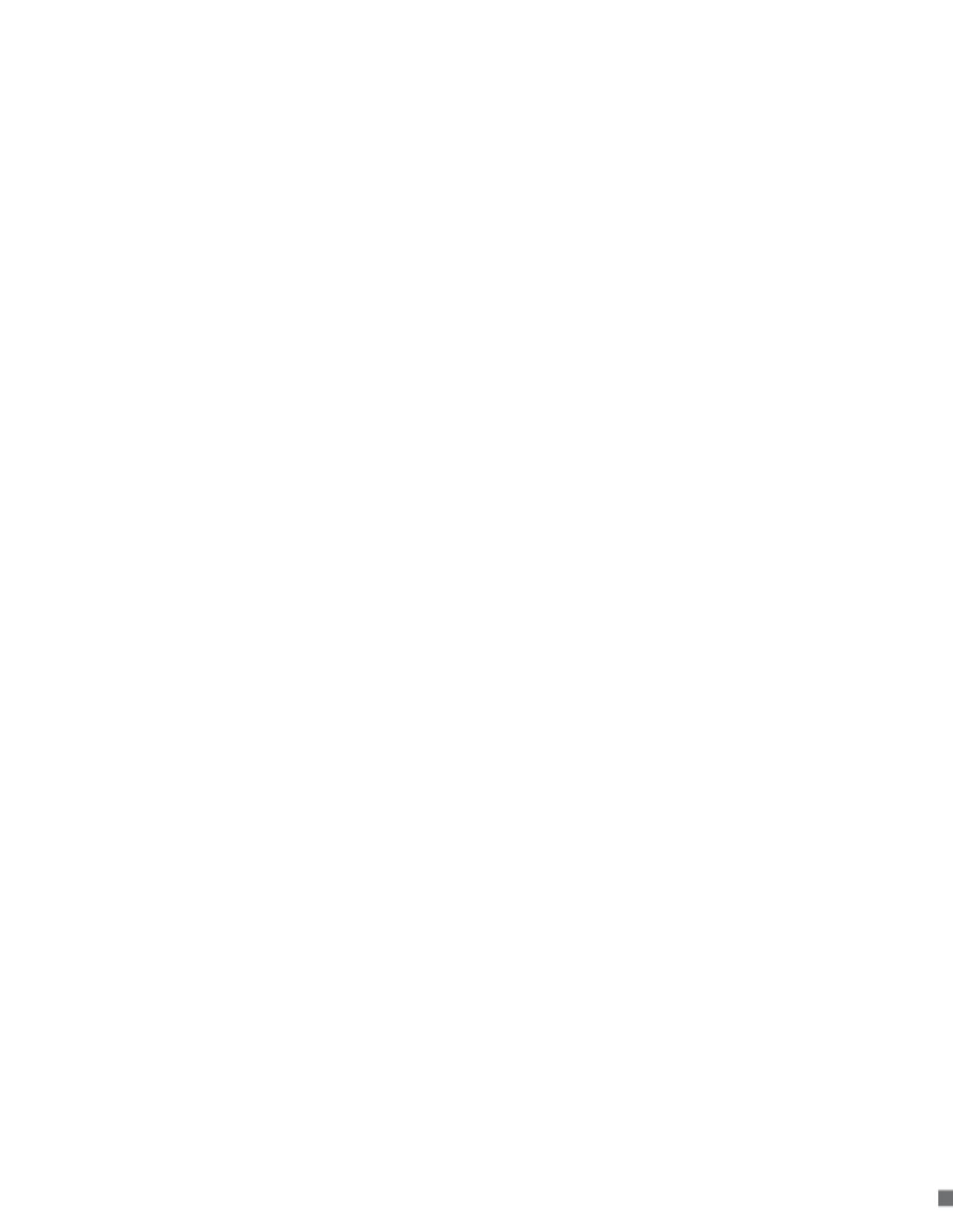


2012 Legislative Priorities

84th General Assembly, 2nd Session





Iowa State Association of Counties

2012 Legislative Priorities

84th General Assembly, 2nd Session



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www.iowacounties.org

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 treasurers in the state participate in the Iowa State County Treasurers Association affiliate.

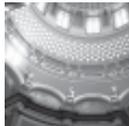
ISAC's mission is to promote effective and responsible county government for the people of Iowa. To that end, ISAC's stated purpose is to secure and maintain cooperation among the counties and county officials, promote comprehensive study of local problems and find ways of solving them, provide methods 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.

2012 Legislative Policy Committee

The 2012 ISAC Legislative Priorities were developed by the ISAC Legislative Policy Committee (LPC). This committee is composed of two representatives from each affiliate and is chaired by Darin Raymond, Plymouth County Attorney and ISAC 2nd Vice-President. The committee 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 2012.



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



The 2012 Legislative Objectives, Policy Statements and ISAC Top Priorities recommendations were presented to the ISAC Board of Directors and recommended to the membership on October 28, 2011. The full membership approved the legislative package during the General Session at the ISAC Fall School of Instruction on November 16, 2011.



During the legislative session the committee will meet regularly via webinar to receive updates and to give input and direction to the ISAC Policy Team. 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 15-16, 2011.

2012 ISAC LPC Committee Members

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

Committee Co-Vice Chair: Dianne Kiefer, Wapello County Treasurer

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

Ken Kline, Cerro Gordo 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
Shane Walter, Sioux County

Environmental Health

Jon McNamee, Black Hawk County
Eric Bradley, Scott County

Supervisors

Mark Sybesma, Sioux 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
Denise Emal, Marion 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

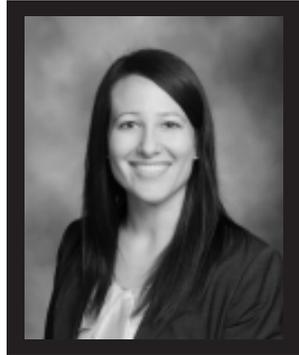
2012 ISAC at the Capitol



Linda Hinton

Government Relations
Manager

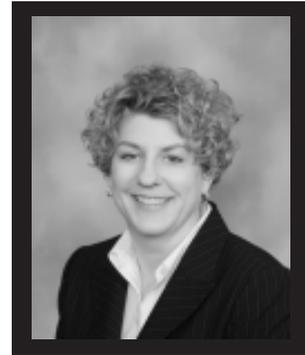
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2012 County Day at the Capitol



ISAC members will spend Thursday, March 1, 2012 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

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

Disability Service Redesign and Funding

Redesign

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

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

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

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

Funding

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

ISAC Top Priorities

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

Property Tax Reform

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

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



Road Funding

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

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

ISAC Top Priorities

Preservation of County Services

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

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

Legislative Objectives . Funding

Funding of County Programs

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

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

Funding for Disability Services (MH/DS)

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

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

Road Funding

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

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

User Fees

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

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

- E-commerce - Increase the fee from \$1.00 to \$2.00 to cover the costs of redacting personally identifiable information contained on recorded documents, providing technical support for document transfer to the website, and delivering electronically submitted documents to the counties for recording.
- Marriage License Application Fee - Increase the \$35 fee, of which \$4 is retained by the county, to \$50, of which \$19 would be retained by the county to cover their administrative costs.

Legislative Objectives . Funding

- Drivers License Fee - Increase the amount retained by the counties for issuing drivers licenses and ID cards from \$7 to \$10 per card to cover the average cost per card of \$10.20.
- Junking Certificates - There is no fee for issuing junking certificates even though the process is as time consuming as issuing a title of a registration renewal. Institute a \$5 junking certificate fee with 50% retained by the county and 50% remitted to the Iowa Department of Transportation.
- Food License Fees - The fees generated from the licensing of food establishments are not adequate to cover the costs of the inspection program. Develop an appropriate licensing structure for reinspections, mobile licenses, temporary event licenses and plan review. In addition, revise the current food license fee schedule by rounding all fees up to the nearest dollar.

Local Public Health Funding

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

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

Legislative Objectives . Government Efficiency

Elections

Saturday Voting

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

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

Absentee Voting

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

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

Absentee Envelope Reduction

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

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

Vote by Mail

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

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

Posting Notices

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

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

County Attorney Duties

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

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

Legislative Objectives . Government Efficiency

County Operation Improvements

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

Assessment Waivers

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

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

Collection of Use Tax

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

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

Burial Transit Permits

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

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

Legislative Objectives . Quality of Life

Agricultural Exemption from Zoning, Building Codes

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

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

Bottle Bill Expansion

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

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

Legislative Objectives . Tax Reform

Agricultural Building Value

PROBLEM: Agricultural buildings account for about \$2.1 billion, or 8.0% of ag 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, 2013, a structure located on agricultural land, excluding agricultural dwellings, shall be valued at its replacement cost new, less depreciation, and then be adjusted by the appropriate agricultural factor. Such structures shall be valued as agricultural structures and the valuation determined under this subsection shall be in addition to the valuation determined for agricultural land under subsection 1."

Guidelines for Classification of Agricultural Property

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

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

Tax Increment Financing

Urban Renewal Use

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

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

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.

Legislative Objectives . Tax Reform

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

Negative Increment Parcels in TIF Districts

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

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

Legislative Objectives . Good Government

Local Option Sales Tax TIF

PROBLEM: In 2008, the Legislature adopted a provision that allows cities to create a tax increment financing (TIF) district with local option sales tax (LOST) revenue. Under the LOST-TIF, city councils have the unilateral authority to capture LOST proceeds that are currently distributed under an allocation formula to all jurisdictions in the county. The LOST-TIF also allows cities to change the use of their LOST revenues without asking for voter approval. For example, city councils could redirect the LOST revenue to be used for TIF projects, even if the citizens voted to tax themselves to pay for roads. Finally, the LOST-TIF allows increased funding for TIF projects, with no increase in accountability. Currently, 92 counties impose a LOST and receive over \$75 million annually in LOST revenue. Freezing the amount of LOST revenue counties receive will delay or eliminate important county projects and will cause counties to increase property taxes to make up for the lost funding.

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

Customer Service

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

School & City Taxes

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

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

Payment of Taxes

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

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

Delinquent Taxes

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

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

County Copies of Death Certificates

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

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

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.

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. The present law, which allows seven county taxpayers to review and set the compensation for elected officials with a built-in veto remedy by county supervisors, provides the proper checks and balances for the protection of the public and for fair and equitable treatment of elected officials.

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 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.

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. In some cases, these entities take excessive measures, such as screen scraping, to access electronic records. 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 as 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.

Autopsies 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 burial expenses; 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.

Policy Statements . County Administration and Organization

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
- allow counties to 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.

Public Bidding of In-House Projects

Some counties and cities have the capacity to complete public improvement projects in-house that cost over the threshold amount for competitive bids or quotations. For 2011, the Code requires that all county projects over \$88,000 must obtain public quotations and must be put out for public bid if a county horizontal project is over \$87,000 or a county vertical project is over \$100,000. If a county intends to complete a public improvement project in-house, the public bidding and quotation processes waste the time and resources of both the county and any private companies that submit a bid or quotation on the project. ISAC supports adding an exemption from the public bidding and quotation requirements of Iowa Code §§26.3 and 26.14 for local governments that have projects over the applicable threshold amounts that will be completed by in-house staff, in order to eliminate this inefficient use of local tax resources.

Iowa Communications Network Access

Iowa's counties and cities have not been able to access the Iowa Communications Network (ICN) since counties and cities were excluded from the definition of "public agency." This prevented local governments from exploring creative ways of using the network and forced the use of more expensive alternatives. Now that the Legislature has expressed its intent to either sell or lease the ICN, counties and cities should be able to access the network at the same rates as the public agencies that have long had access to the network.

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

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.

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. Numerous dietary studies show that there are real health risks posed by consuming raw milk. ISAC supports Iowa's current law that requires milk sold in the state to be pasteurized.

Surface Water Quality

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.

Radon Remediation and Testing

Radon is the leading cause of lung cancer among non-smokers and the second leading cause of lung cancer overall. It is a natural radioactive gas that you cannot see, smell or taste. The primary source of high levels of radon in homes is in the soil below and surrounding the home. Average radon levels of 4 pCi/L are considered elevated and remediation is recommended. The total average indoor radon level in Iowa is 8.5 pCi/L while the US average is 1.3 pCi/L. Using data collected from radon home tests, the Iowa Department of Public Health (IDPH) estimates that as many as 50-70% of homes across Iowa have elevated radon levels. 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 fund the cleanup of abandoned confined animal feeding operations by local governments should be left intact and not be subjected to use for any other purpose unrelated to abandoned animal feeding operations. 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). Response to 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.

Master Matrix and Livestock Feeding Setback

It has become apparent that there are some lands that are not adequately protected by current setback distances. 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;

Policy Statements . Environment and Public Health

- 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);
- 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 500 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.

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 improvements in 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.

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

Medicaid Services

Counties pay in excess of \$150 million per year in match in the Medicaid program, but counties are not 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 MH/DD services provided through the Iowa Medicaid plan.

Medicaid and Jails

ISAC supports the speedy implementation of 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.

MH/DS System Improvement

ISAC supports a Mental Health and Disability Services (MH/DS) 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 service or administrative costs, so that no existing class of consumer would have to give up services in order to finance system change.

Policy Statements . Human Services

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 Mental Health Institutes, for Iowans in need of substance abuse treatment, whether voluntary or involuntary.

Treatment for Co-occurring Mental Illness and Substance Abuse

ISAC supports the development and funding of 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.

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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 required county 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 up and downstream effects of filling or development on existing buildings and infrastructure. It should also provide statewide penalties and consequences for noncompliance. The 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 before, during and after 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 filtration 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 unnecessary, costly, and time consuming. ISAC supports retaining the current exemption.

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 versus the benefit of implementing standards that

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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 2012 each county participating will only receive approximately \$20,408. 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.

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 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.

Water and Wastewater Programs

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, housing developments, and rural villages with inadequate systems may be required to install 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.

Broadband Internet Access for Rural Iowans

High-speed broadband Internet service is not readily available in many parts of rural Iowa. Broadband access is required for the growth of existing, and the attraction of new business and industry. It will also give schools, community colleges and small local libraries access to information and allow for better communications. In addition, while e-government and e-commerce are gaining momentum, the infrastructure required to sustain their momentum is severely lacking. Iowa must invest in the infrastructure

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necessary to achieve the goal of 99.95% accessibility to broadband in all areas of the state, giving rural counties and their citizens access the Internet at the same levels as larger counties and cities.

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 undermined 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 the funding of the Natural Resources and Outdoor Recreation Trust Fund as a permanent funding source for improving Iowa's natural resources.

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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 be more reliant on state funding.

County Jails

Sentencing Options

Several proposals regarding increased use of county jail facilities have been introduced in the past. 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 and the judicious use of sentencing alternatives.

Privatization

County jails should not be 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. There is no statewide program to encourage the planning, development, and operation of multi-county jails. Such a program could provide state money for multicounty 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 a 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 for multi-county jails.

Multi-county jails should be under the control of the sheriffs of the counties served.

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.

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. The public expects and government should provide communications interoperability in Iowa to better protect people and property throughout the state. Any interoperability

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solution from the state needs to recognize that many proactive counties have already made large financial investments in communications equipment that could be made obsolete, depending on the state's approach. 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 Iowa Law Enforcement Academy (ILEA) 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 ILEA weapons training range, which is also being used more by the federal guard personnel. County sheriffs' offices rely upon the ILEA to provide comprehensive training for their officers. Consistency in the training of officers is critical to their ability to safely serve their communities. The strength of a quality law enforcement training program lies in 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. These overdue improvements must provide 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 be 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.

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 "log jam" of inmates waiting in prison for community placement;

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- 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, significantly decreasing 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, 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.

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.

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. Under current Iowa law, the DOC reimburses counties for housing parole violators but is not required to reimburse counties for probation violators. Therefore, the state moves parole violators 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 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 covers the entire 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 law are arrested, so that they may be availed of a fair trial, and, if convicted, appropriately punished. The sheriff is charged by the people to assess public safety needs and act accordingly within the law. The sheriff owes allegiance and accountability directly to the people. To remove the sheriff's office from the elective arena would be to deprive the citizenry of 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. Assistance is needed to cover the cost of all hazards planning, training, exercising, equipment, and personnel, 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 forth in both the Iowa Code and the Iowa Administrative Code.

Streamlining the Involuntary Commitment Process

Involuntary commitment of Iowans for substance abuse and mental health is increasing in Iowa. Law enforcement, 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. Court-ordered release of committed

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patients without law enforcement notification directly impacts public safety, as does transporting and awaiting admittance for individuals being involuntarily committed, which takes law officers 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 the most vulnerable structures when it comes to severe weather. Many communities where these homes are congregated do not provide separate shelters that would offer adequate 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.

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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 the absence 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 equitable for all classes of property.

Repeal Condo/Co-op Loophole

Identical properties are taxed at dramatically different rates depending on whether they are classified as condominiums or co-ops or apartments. The Department of Revenue (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 equitable for 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 Cable Television

Currently, the local assessor in each jurisdiction assesses cable television even though cable television no longer resides solely on its own "cable." Many companies are providing telephone and internet access using the same distribution network. 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 cable television property and to include all cable television 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.

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 increases the reliance on a regressive form of taxation - the property tax. Current legislation prohibiting unfunded mandates (Iowa Code chapter

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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 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 the 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.

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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, most often to acquire land for roads that are essential for the economy of rural Iowa. 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. 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.

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.

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

Liability issues surrounding individual use of county highways by bicyclists and other non-motorized road users have not been addressed by the Legislature. 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 motor vehicles. ISAC supports efforts to clarify that counties will incur liability only 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 for 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.

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.

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

Currently, federal aid dollars have requirements related to their use that result in extra cost for the projects involved. 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 have exacerbated existing funding shortfalls and highlight the importance of giving local officials the flexibility to adjust expenditures to address emergencies 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.

Road Embargo Extension

Counties need additional flexibility in managing roads under their jurisdiction to stretch limited road budgets. Currently, counties can only impose weight restrictions on a county road for 90 days. ISAC supports allowing counties to impose a longer period to extend the useful life of those roads.

Notes



Notes





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