

# 2018Legislative Priorities

87th General Assembly, 2nd Session



### **Iowa State Association of Counties**

# 2018 Legislative Priorities

37th General Assembly, 2nd Session









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The lowa 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 16 different statewide affiliated associations corresponding to each county office.

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 lowa. These endeavors support our vision of being the principal, authoritative source of representation, information and services for and about county government in Iowa.

#### **Iowa State Association of Counties**

# 2018 Legislative Policy Committee

The 2018 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 Eric Stierman, Dubuque County Treasurer and ISAC 2nd Vice-President. The committee has worked together to create a short and cohesive set of legislative objectives for ISAC to pursue in 2018.

At the end of August the committee convened to hear legislative policy proposals from each affiliate. The

committee worked hard discussing implications of any changes. Between the August and September meetings at 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 2018 Legislative Objectives, Policy Statements and ISAC Top Priorities recommendations were presented to the membership, which voted online to recommend them to the ISAC Board of Directors. The Board approved the legislative package and set ISAC's Top Priorities during its November meeting.

#### **2018 ISAC LPC Committee Members**

Committee Chair: Eric Stierman, Dubuque County Treasurer and ISAC 2nd Vice-President

#### Assessors

Dale McCrea, Muscatine County Tom Van Buer, Johnson County

#### Auditors

Heidi Burhans, Madison County Dennis Parrott, Jasper County

#### **Community Services**

Lori Elam, Scott County Shane Walter, Sioux County

#### Conservation

Dan Cohen, Buchanan County Matt Cosgrove, Webster County

#### **County Attorneys**

Darin Raymond, Plymouth County Matt Wilber, Pottawattamie County

#### **Emergency Management**

Thomas Craighton, Franklin County Dave Wilson, Johnson County

#### **Engineers**

Lyle Brehm, Tama/Poweshiek County
Dan Eckert, Dickinson County

#### **Environmental Health**

Eric Bradley, Scott County Brian Hanft, Cerro Gordo County

#### Information Technology

Micah Cutler, Franklin/Hardin County Michelle Fields, Greene County

#### **Public Health**

Lynelle Diers, Wapello County

#### Recorders

Chad Airhart, Dallas County Megan Clyman, Davis County

#### **Sheriffs and Deputies**

Chad Cribb, Scott County Lonny Pulkrabek, Johnson County

#### **Supervisors**

Eugene Meiners, Carroll County Denny Wright, Sioux County

#### **Treasurers**

Tracey Marshall, Cass County Linda Zuercher, Clayton County

#### **Veterans Affairs**

Gary Boseneiler, Johnson County Chris Oliver, Wright County

#### Zoning

Joe Buffington, Henry County Josh Busard, Johnson County

# **Iowa State Association of Counties**

# **ISAC Policy Team**



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# **Table of Contents**

2018 Top Legislative Priorities	
Mental Health and Disability Services	
Secondary Roads	
Tax Reform	
Water Quality Management	1
Legislative Objectives	
Closing of the Polls	
County Infractions	
First Responders Safety Act	
Food Safety	
Groundwater Hazard Statement Formatting Exemption	
Publishing Resolutions	
Salary of Deputy County Auditors	
Security Interest Provisions	
Super Speeders	
Tax Increment Financing	
Title to Abandoned Property	
User Fees	
Policy Statements	
County Administration and Organization	
Assessor as an Appointed Office	
County Courthouse Furniture and Equipment Funding	
County Home Rule and Local Governance	
County Technical Clean-Up Legislation	
Geographic Information System (GIS)	
lowa Public Employees' Retirement System (IPERS)	
Maintaining County Elected Officials	
Maintaining the Composition of the Conference Board	
· · · · · · · · · · · · · · · · · · ·	
Public Sector Collective Bargaining	
Retaining the Compensation Board	
School Board Representation on Conference Boards	
Support for County E-Government Services and Issues	
Surviving Owner Title Transfer	
Townships and Township Trustees	
Writing Fees.	
-	
Environment and Public Health	
Bottle Bill Expansion	1
Casino Smoking Ban	1
Energy Resources	
Indemnity Fund	
Local Public Health Funding	
Maintenance of Public Health Laws and Regulations	
Manure Management Plans	
Master Matrix Update	
Radon	
Raw MilkSurface Water Quality	
Tobacco	
Unsewered Community Revolving Loan Fund	
Human Services	
Advance Psychiatric Directives	2
Children's Services	
Rule 2.2 Commitments	2
Substance Abuse Treatment	2
Definition of Veteran for State Benefits	2
Land Use and Rural Affairs	
Agricultural Exemption from Zoning and Building Codes	
Cell Tower Siting	
Conservation Lands	2
I PRODUC WASTING LUCASA	7

# **Table of Contents**

Drainage District Ditches	21
Environment First Fund	21
Flood and Erosion Control Levy	
Floodplain Management Policy	22
Funding of the Iowa Department of Natural Resources	
Grants to Counties Program	23
Invasive Species	23
Lake Restoration	23
Limiting Additional Exemptions to County Zoning	23
Resource Enhancement and Protection (REAP)	23
Rural Development	24
Renewable Energy Development	24
Health Care	
Housing	
Rural Firefighter and Emergency Personnel Training	
Water and Wastewater Programs	
Broadband Internet Access for Rural Iowans	
Waters of the U.S	24
Public Safety	
County Jails	
Capacity	
Jail Diversion	
Privatization	
Reducing the Cost of Probation Violators in County Jails	
Sentencing Options	
Court System Access	
Courthouse and County Administration Building Security	
Distracted Driving	
E911 Enhancements	
ICN Access for Emergency Management	
Interoperability	
Iowa Law Enforcement Academy	
Justice Assistance Grants	
Juveniles and Law Enforcement	
Meeting lowa's Correctional Needs	
Prisons	
Community Corrections	
Permits to Carry Concealed Weapons.	
Sheriff as an Elective Office	
State Funding for Emergency Management and Homeland Security	
State Reimbursement for State Prisoners	
Streamlining the Involuntary Commitment Process	
Storm Shelters	
	20
Taxation and Finance	
Bonding for County Courthouse Improvements	29
Declaration of Value Filing on Limited Liability Company Transfers	
Delinquent Mobile Home Taxes	
Essential County Purpose	29
Funding of State Mandates	
Low-Income Elderly and Disabled Credit	
Preservation of County Services	
Property Tax	
<u>Transportation</u>	
Off-Highway Vehicles on County Roads	31
Control of County Rights-of-Way	
Eminent Domain	31
Increased Vehicle Weights	31
Limitation of Liability for Non-Motorized Traffic Used on Public Highways	31
Road Embargo Extension	31
Road Maintenance Standards	31

### **ISAC Top Priorities**

- Mental Health and Disability Services
- Secondary Roads
- Tax Reform
- Water Quality Management

#### **Mental Health and Disability Services**

PROBLEM: While progress was made during the 2017 session in addressing mental health and disability services (MH/DS) funding, specifically levy equity for counties within MH/DS regions, challenges remain in providing sufficient resources for core plus services that are being required by the Iowa Department of Human Services. In addition, Iowa still faces shortages in the number of psychiatric beds and mental health professionals serving an increasing number of Iowans with severe mental illness.

#### SOLUTION:

- Provide for adequate levels of MH/DS services outside of the correctional system. These services would include the necessary
  number of psychiatric beds in our mental health facilities and hospitals to address acute care needs. In addition, the Iowa
  Legislature should address the severe lack of mental health professionals in Iowa especially in our rural areas.
- Provide sufficient funding for the effective implementation of a Children's MH/DS program.

#### **Secondary Roads**

PROBLEM: lowa's roads and bridges are a vital component of the continued growth of the state's economy, and every road jurisdiction has struggled to adequately maintain its portion of the road system. The increase in the per gallon fuel tax and permit fees for oversize and overweight vehicles will help address this problem, but the cost of building and maintaining roads continues to increase. In addition to general inflation, lowa's road maintenance issues have been exacerbated by harsh winters, floods, and heavy equipment usage. Counties are limited in the amount of general fund dollars that can be transferred to be used for secondary roads and bridges, so they are dependent on state and federal funds for critical infrastructure maintenance and repair. The use of Transportation Investment Moves the Economy in the 21st Century (TIME-21) funds is limited to farm-to-market and bridge construction. Due to the past shortfall in road funding, counties have turned to bonding in order to provide critical funding for maintenance of roads and bridges. These bonds are repaid with property tax revenues, contrary to the state's goal of reducing property tax expenditures throughout the state. Additionally, the use of bonds fails to capture funding from the out-of-state vehicles impacting lowa's roads. While the fuel tax and permit fee increases will help fund future road and bridge repair and maintenance, more can be done to provide ongoing, stabilized funding.

#### SOLUTION:

- The TIME-21 law seeks to focus \$225 million on the priorities set by the TIME-21 study. The \$225 million cap to the TIME-21 Fund must be maintained, and increased revenues in excess of this cap should be distributed through the Road Use Tax Fund formula.
- Remove restrictions on the use of TIME-21 and other new road funds and allow counties to use all new road funds for any secondary road purpose.
- Apply the state excise sales tax on dyed fuel sales to bridge and culvert repairs and replacements on the secondary road system.
- Explore the use of surcharges, impact fees, development fees, or licensing fees for large confinement operations, hydraulic fracturing projects, biofuel production facilities, and wind energy conversion farms. 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; a minimal per gallon fee for each gallon of biofuel produced; or other use-based fees.

# **ISAC Top Priorities**

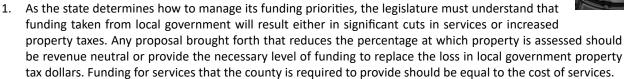
- Mental Health and Disability Services
- Secondary Roads
- Tax Reform
- Water Quality Management

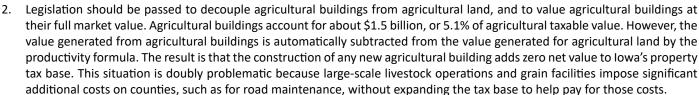
#### **Tax Reform**

PROBLEM: Property Tax reform legislation that was passed in the 2013 legislative session is providing property tax relief for several classifications and subsets of property, but changing the assessment methodology for certain property has unduly reduced the future revenue of local governments. While the new business property tax credit and legislatively imposed rollback are funded in large part by state dollars, changes to the taxable value of multi-residential and telecommunications property will have a detrimental effect on future property tax revenues. Additionally, capping backfill funding and reducing the assessment growth limitation percentage will only further threaten the future revenue of local governments, and by extension, the services they provide to the taxpayers. In the absence of true reform, lowa's property tax system is still in need of equity among classes and stability for local governments.

SOLUTION: Comprehensive property tax reform should continue to be a primary goal of the Legislature in 2018 and the years ahead. This legislation should include property tax reform that stabilizes the tax base, resolves unfair discrepancies within the current tax base, improves accountability in the budgeting processes of local governments, and imposes a reasonable limitation on city and county property taxes while maintaining local control for citizens and their elected representatives.

The legislature should fully fund the property tax credits and rollback replacement claims, and should consider an appropriation to help local governments deal with the reduction in revenue due to the changes to the assessment methodology for multi-residential and telecommunications property. There are six steps that the lowa Legislature could take that would improve the system and address the tax burden of local property owners:





- 3. Legislation should decouple residential and agricultural property for purposes of the assessment growth limitation. The practice of limiting the growth of both classes to the lower level of the two, which began in the late 1970s to address rapidly rising residential values, is outdated and contributes to the growing disparity between residential property and commercial/industrial property. Each class of property should rise or fall, subject to the assessment growth limitation, on its own market factors.
- 4. The assessment growth limitation should also have a lower limit. While there is currently a ceiling, there is no floor to limit the decline of taxable property value in adverse markets. By setting a limit on the devaluation in a given year, the property tax revenue stream would be protected from sharp declines in property valuation. While the assessed value would decline with the market, the taxable value would not be rolled back as much with lower limits in place.
- 5. The state sales and use tax should be increased by up to one cent. The first 3/8 of a cent is dedicated to the Natural Resources and Outdoor Recreation Trust Fund, leaving additional sales tax revenue that can be used to fund mental health and disability services currently covered by property taxes and to provide income tax relief.
- 6. The legislature should allow local governments to diversify their revenue sources. One progressive tax alternative to explore is a local option income tax surcharge that could be imposed by counties to generate additional revenues.

# **ISAC Top Priorities**

- Mental Health and Disability Services
- Secondary Roads
- Tax Reform
- Water Quality Management

#### **Water Quality Management**

PROBLEM: It has been well documented by numerous sources that there is a need to provide adequate, sustainable, dedicated state financial resources to address the state-wide concerns related to lowa's water quality management issues. Specific concerns relate to the unacceptable high level of nitrates and phosphorus that are entering our water system. In addition, there are on-going issues that must be addressed in our efforts to minimize future losses caused by flooding through effective flood mitigation programs.

#### SOLUTION: ISAC recommends the following:

- 1. The passage of a statewide sales tax increase of at least 3/8s of a penny in support of the Natural Resources and Outdoor Recreation Trust Fund, or I-WLL, to which it is commonly referred.
- 2. The maintaining of the distribution formula found in Iowa Code Chapter 461, outlined by the Iowa Legislature in support of the 2010 vote by Iowans on the Constitutional Amendment.
  - 23% to be allocated to a Natural Resources account, created in the Trust Fund to be used by the Iowa Department of Natural Resources
  - 20% to go to a soil conservation and protection account created in the Trust Fund to be used by the Department of Agriculture and Land Stewardship for soil conservation and water protection
  - 14% to be used for watershed protection
  - 13% to fund the Iowa Resource Enhancement and Protection (REAP) Fund
  - 13% to be used for local conservation partnerships
  - 10% to be used for land-based trails
  - 7% to be used for lake restoration
- 3. The identification of additional financial resources to be used to address the water quality management issues. Specifically, ISAC would:
  - Encourage significant funding for, and, the aggressive implementation of a revolving loan program so that critical funds could be used for multiple projects throughout the years ahead.
  - Encourage a significant amount of funding be utilized to assist cities and towns in their efforts to upgrade their water treatment facilities.
- 4. The implementation of, and funding for, a network of statewide watershed authorities, through the effective use of 28E agreements. These watershed authorities could provide coordination of efforts in specific areas/regions of the state.
- 5. The passage of legislation that would support and encourage public sector entities, such as counties, to be directly involved in water mitigation projects that could involve county conservation boards, etc.

# Legislative Objectives

#### Closing of the Polls

PROBLEM: Poll workers work 16 hour days for primary and general elections which makes it difficult to attract workers on election day. Furthermore, the media, the public, and political candidates are increasingly asking for earlier and quicker election results. In addition, only three states (Iowa, New York, and North Dakota) close their polls at 9:00 pm.

SOLUTION: Amend Iowa Code §49.73(2) to read "The polling places shall be closed at 8:00 pm for state primary and general elections and other partisan elections, and for any other election held concurrently therewith, and at 8:00 pm for all other elections."

#### **County Infractions**

PROBLEM: County zoning violations are handled through the courts under Iowa Code §331.307(9). This Section allows counties to "abate or correct the violation" and the court to enter the cost to clean up the property as "a personal judgment against the defendant or assessed against the property where the violation occurred, or both." If the offending party does not pay for the cost of cleanup or does not pay to relieve the lien from the property, there is no way to force a timely payment of the debt owed to the county.

SOLUTION: Amend Iowa Code §331.307(9) to mirror Iowa Code §331.384 that relates to public health and safety hazards in order to allow a county to correct a county zoning violation and assess the costs against the property for collection in the same manner as a property tax.

#### First Responders Safety Act

PROBLEM: During some emergencies and disasters mandatory evacuations are required to protect lives. Gas and electrical utilities pose a threat to those who refuse to evacuate and to responding emergency and recovery personnel.

SOLUTION: Require utilities to temporarily stop service within mandatory evacuation zones. In addition, require the lowa Utilities Board to annually provide a current, searchable mapping system that is either Internet-based or provided in hard copy to all local 911 centers, state homeland security, and emergency management, and to local emergency management commissions that will identify what utility company provides electrical and/or natural gas services to a structure by address.

#### **Food Safety**

PROBLEM: In the past 37 years, the Legislature has only increased food licensing fees twice. Both times, the increase was not enough to cover the cost of operating the inspection program. Because of the low fees, many counties have returned the food program to the Department of Inspection and Appeals (DIA), which has forced DIA to take back other contracts to obtain additional license fees to afford inspecting the returned jurisdictions. In 2009 DIA inspected 23 counties, and now, DIA inspects 52 counties. Because of the low fees, DIA has lowered its inspection frequency two times in the past three years. Inadequate and irregular license fee increases are degrading lowa's food safety system and have the potential to put the health and lives of the consuming public at risk.

SOLUTION: Increase food licensing fees to fully fund food safety program activities in compliance with Iowa Code. DIA should be authorized to administer the food licensing fees through the Iowa Administrative Code.

#### **Groundwater Hazard Statement Formatting Exemption**

PROBLEM: Groundwater hazard statements are required to be recorded with each declaration of value by the county recorder. The prescribed form from the lowa Department of Natural Resources for groundwater hazard statements does not meet the formatting requirements for recorded documents, and is not included in the list of documents that are exempt from those requirements.

SOLUTION: Amend Iowa Code §331.606B(5) to include groundwater hazard statements on the list of documents that are exempt from recorded document formatting requirements.

# Legislative Objectives

#### **Master Matrix Review Fee**

PROBLEM: Counties that have adopted a Construction Evaluation Resolution (CER) are required by lowa Code to perform certain duties within a specified time frame in their review of Concentrated Animal Feeding Operations that are subject to the Master Matrix. Counties expend significant staff time and resources in this review, yet are not authorized to collect an application fee to offset those costs, so the cost of the review process is subsidized by all county taxpayers. Furthermore, if an applicant fails to earn the required points on the Master Matrix they will likely withdraw the application and re-submit when the deficiencies have been addressed, but they have already used a significant amount of staff time and resources for the review. This could be resolved if counties were authorized to conduct a pre-application review in order to identify deficiencies that could be fixed prior to the formal submittal by the applicant.

SOLUTION: Amend Iowa Code §459.304 to enable counties to collect a Master Matrix review fee and to require an optional pre-application review of an applicant's Master Matrix score prior to the formal submittal by the applicant of a Construction Permit Application to the Iowa Department of Natural Resources.

#### **Publishing Resolutions**

PROBLEM: It is a costly requirement for counties to publish complete text of all resolutions in newspapers. There are other options that would be much less costly to taxpayers and more accessible to local citizens.

SOLUTION: Change Iowa Code Chapters 349.16, 349.18, 331.504(1) and 331.504(6) to allow local governments to publish summaries of resolutions in the newspaper, similar to what is provided for ordinances in Iowa Code §331.302(8), and with a reference to how the entire document may be accessed.

#### **Salary of Deputy County Auditors**

PROBLEM: According to Iowa Code §331.904, the Deputy County Auditor assigned to Election Administration is restricted to the cap of no greater than 80% of the Auditor's salary. Conducting elections has become more complex since the passage of the Help America Vote Act (HAVA) and those assigned to the administration have not been properly compensated.

SOLUTION: Amend Iowa Code §331.904 to add "the deputy in charge of election administration" to the list of deputies that can receive up to 85% of the deputy's principal officer.

#### **Security Interest Provisions**

PROBLEM: When a security interest in a vehicle is discharged the holder is required to note the cancellation of the security interest on the face of the certificate of title over the holder's signature and to deliver it to the county treasurer. Because 23 states allow the release to appear on the title or on a separate lien release form or letter and an additional seven states require the lien to be released via a separate form, lenders are increasingly sending the title with a release form but without noting the cancellation on the face of the title. This creates an administrative burden and delays, because the county treasurer must send it back to the holder to properly note the cancellation.

SOLUTION: Amend Iowa Code §321.50(5)(a) to allow the holder of the security interest to provide a separate notarized lien release form or letter along with the title to the county treasurer when the security interest is discharged.

#### **Super Speeders**

PROBLEM: Excessive speeding is becoming an increasing issue throughout the state. As a result, we have seen an increase in fatalities because of extreme speeding. Vehicle speed has been regulated by state law, but current fines for those traveling more than 25 mph over the posted limit may not be enough of a deterrent.

SOLUTION: Amend the "Reckless Driving" chapters of lowa Code to include those convicted of speeding more than 25 mph over the posted limit.

# Legislative Objectives

#### Tax Increment Financing

PROBLEM: Although ISAC supports the intent of legislation designed to encourage economic development, such as Tax Increment Financing (TIF) projects, the overall financial impact on counties can be significant. Several steps can be taken to improve TIF without significantly affecting its use as an economic development tool.

#### SOLUTION: Pass legislation that:

- Limits all TIF districts to a certain number of years; this should apply even to TIFs designated for eliminating urban slum or blight and TIFs designated for economic development and created prior to January 1, 1995.
- Reestablishes the base year or advances to the current valuation level anytime there is a renewal of a TIF district and/or project or anytime the boundaries of the TIF district are modified.
- Establishes a limit of less than 100% for the division of revenue with the remainder apportioned to the other taxing jurisdictions.
- Requires a fiscal impact statement be prepared by the entity requesting the TIF prior to final approval.
- Applies the rollback proportionately to both the base and the incremental valuation in a TIF district.
- Prohibits the use of TIF revenue for public buildings that would not normally generate property tax revenue.
- Prohibits tax abatement in TIF and rural improvement zone (RIZ) districts.
- Provides for formal "oversight" at the state level of the use of the TIF process.

#### **Title to Abandoned Property**

PROBLEM: A city may petition the court to enter judgment awarding title for abandoned property to the city and the county treasurer shall cancel the sale of the property and refund the purchase money to the tax sale certificate holder upon receipt of the petition and a verified statement declaring the abandoned property. The abatement of taxes takes place upon the receipt of the petition, but oftentimes the city does not actually take possession of the property and the property tax bill is left unpaid.

SOLUTION: Amend Iowa Code §657A-10A to require the county treasurer to cancel the tax sale certificate and refund the purchase money and certificate fee when the deed is transferred to the city rather than upon receipt of the petition and verified statement.

#### **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 have not been adjusted in years and are not adequate to pay for the service. This is an area that could be addressed by either modernizing fees or by providing additional state funding to take the burden off of property taxes.

SOLUTION: Provide avenues for additional self-funding for county government. Options include allowing counties to impose a local option income tax surcharge and authorizing counties to establish the fee for fee-based services. Examples of fees that are controlled by the state and that need adjustment include the following:

- Parking fine and court debt collections allow counties to charge \$5 for collecting delinquent parking tickets for cities and debts for the court system;
- Marriage license fee adjust the application fee for a marriage license from \$35 to \$45 and realign the amount retained by the county from \$4 to \$14; and
- Vital records fee set the amount retained by the county for certified copies of vital records at 40% of the fee set by administrative rule.

# Policy Statements . County Administration and Organization

#### **Assessor as an Appointed Office**

The assessor is charged with many administrative and statutory duties. The primary duty and responsibility of the assessor is to make certain all locally assessed real property within the jurisdiction is assessed at market value except where the law provides otherwise. Each assessor is required to pass an initial examination, as well as a program of continuing education and testing. In addition to these standards, assessors are subject to a system of checks and balances including state oversight by the Department of Revenue, an equalization process to guarantee assessment levels are within guidelines established by law and a clear process for property owners to protest the assessed value. With these requirements in place for duties, education, and oversight, and the professional nature of the office, ISAC supports maintaining the appointment and governance of the assessor by the conference board and opposes politicizing the position by making it an elected position or subject to a retention vote.

#### **County Courthouse Furniture and Equipment Funding**

As we have seen county courthouse infrastructure deteriorating in Iowa, some counties have looked to bond referendums to address improvements to their court facilities. Iowa Code §602.1303 mandates that counties shall provide courtrooms, offices and other physical facilities which, in the judgement of the board of supervisors are suitable for the district court, and the counties bear those financial costs that are associated. All additional court expense responsibilities are outlined in Iowa Code §§602.1302 and 602.11101 which require the furnishings, supplies and equipment for the judicial officers and court staff to be paid from funds appropriated by the Iowa General Assembly for the Iowa Judicial Branch. As some counties have recently passed referendums for court renovations and have met their financial obligations according to Iowa Code, the Iowa General Assembly has failed to appropriate the funding the Iowa Judicial Branch needs for the furniture and equipment of the courts. This lack of funding will result in increased construction costs and serious delays in the opening of these facilities whose improvements were approved by over a 60% majority of the residents of the county. ISAC supports the necessary state funding to the Iowa Judicial Branch for the furniture and equipment needs of Iowa courts as mandated in Iowa Code.

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

In 1978, the County Home Rule Amendment was added to the lowa Constitution, giving counties home rule power and authority to address local affairs and to determine 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.

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

County officials, including auditors, recorders, and treasurers, occasionally have technical concerns with Iowa Code. Those who work in these areas annually identify technical improvements that can be made to allow their offices to 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 noncontroversial improvements.

#### **Geographic Information System (GIS)**

Geographic Information Systems (GIS) data is playing an increasingly important role at all levels of government. The implementation and maintenance of an up-to-date system is vital to many county functions and is necessary to meet the increasing demands from the public and government agencies for spatial information. ISAC supports the collaborative efforts among multiple government agencies that are engaged in the lowa 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.

#### Iowa Public Employees' Retirement System (IPERS)

ISAC supports a sustainable, cost-efficient retirement plan for county employees that serves to attract and retain high quality employees and provides them with a stable and secure income in retirement. The lowa Public Employees' Retirement System (IPERS) provides such a plan to county employees and retirees. Any legislative change to IPERS should come only following thoughtful deliberation and engagement with ISAC as well as county employers and employees. ISAC opposes any dramatic changes to the contribution or benefit structure that would affect past, present, or future county employees.

# Policy Statements . County Administration and Organization

#### **Maintaining County Elected Officials**

Having a full slate of local elected officials – and keeping them accountable every step of the way – is the best guarantee of a government that is fiscally responsible yet visionary, and always ready and able to promote the best that counties have to offer. Autonomous elected officials have the incentive to strategize with peers to improve services to the public, to organize offices in the most efficient manner in providing good value to constituents, and to budget wisely in a very public setting. Local elected officials know their customers and business partners – both public and private – and understand how legislation affects all aspects of their offices. County elected officials are accessible and can be contacted by the public at any time for discussions and questions. They work collaboratively with each other to provide a comprehensive planning process to guarantee the effective use of our tax dollars. Standing for election every four years gives the public the opportunity to scrutinize choices and accomplishments. ISAC supports elected officials representing county government.

#### **Maintaining the Composition of the Conference Board**

The conference board consists of elected officials from the three largest property taxing jurisdictions (schools, cities, and counties) and is responsible for appointing the assessor, approving the assessor's budget, and acting as a governance board for the assessor. Members of the conference board represent the property taxpayers of their respective jurisdictions and the voters that elected them in fulfilling these duties. Adding individual property owners as voting members of the conference board, especially if they make up their own voting unit equal to that of the combined vote of all representatives from the taxing entities, is contrary to the roles and responsibilities of the conference board as an independent governance board without personal interest and contributes to the politicization of the office of the assessor. ISAC supports maintaining the current composition of the conference board.

#### **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. Iowa Code requires that for vertical infrastructure projects over \$100,000 a county must obtain competitive quotes, and county projects must be put out for public bid if a horizontal project is over \$87,000 or a vertical project is over \$135,000. 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.

#### **Public Sector Collective Bargaining**

ISAC supports a Public Employment Relations Act that provides for a balance of management decision making and fairness to both the employees and taxpayers. ISAC would support a careful review and study of the current law and an open process to make any necessary revisions.

#### Registration/Title/Lien Release Across County Lines

Renewal of registration for off-road vehicles, snowmobiles, and vessels can only be executed in the county of origin, causing undue hardship on the owner if they are traveling for recreation and discover the registration is out of date and they must go back to their home county to renew. Similarly, a lien on the vehicles can only be released in the county in which it is registered. So, in the case of a sale, the registration by the new owner is often delayed while the paperwork is sent back to the seller's county recorder. Lastly, different types of off-road vehicles, snowmobiles, and vessels require different documents in order to be transferred causing inconsistencies and confusion. ISAC supports allowing any county recorder to renew the registration for or release the lien on any off-road vehicle, snowmobile, or vessel in the Recreational Vehicle and Vessel Registration System (RVVRS) regardless of the county of origin, and the development of a consistent set of guidelines and paperwork for the transfer of recreational vehicles regardless of type.

#### **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 residents 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.

# Policy Statements . County Administration and Organization

#### **School Board Representatives on Conference Boards**

Recent economic forces causing more school consolidations have caused the schools, as one of three major local levying authorities, to lose their conference board voting authority when the county has only one high school district. The Attorney General has opined that a single high school district would not constitute a voting unit for purposes of the conference board. ISAC supports changes to lowa Code §441.2 that would allow the appointment of a second school board representative from the same district if there is only one high school district in the county.

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

Leadership at all levels of government should support and encourage open communication standards that will allow access to data and information. 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 including electronic and credit card payment methods. 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.

#### **Surviving Owner Title Transfer**

The owner of a vehicle is required by the Department of Transportation to remove the name of a deceased co-owner from the vehicle's title, and unless the owner is a surviving spouse, they must pay the certificate of title fee. Legislation passed in 2011 provided this exemption for surviving spouses but not for surviving co-owners. ISAC supports exempting any surviving co-owner of a vehicle from the certificate of title fee.

#### **Townships and Township Trustees**

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

#### **Writing Fees**

lowa Code directs the county recorder to collect a \$1.25 writing fee each for the registration, title, and application of a lien on a vessel. lowa Code directs the county recorder to collect the same writing fee for the registration of snowmobiles and all-terrain vehicles, but the Code is silent on writing fees for titles and application of a lien on these two types of vehicles. This omission and inconsistency in lowa Code has caused confusion among dealers when they send in the fees, which can result in overpayment or underpayment leading to delays in the registration and/or titling of the vehicle. It also causes the county recorder to do the same work for different fees depending on the vehicle. ISAC supports aligning the fee structure for each privilege by allowing the county recorder to collect \$1.25 for each registration, title, and application of a lien for these vehicles.

# Policy Statements . Environment and Public Health

#### **Bottle Bill Expansion**

lowa's Beverage Containers Deposit Law (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. ISAC supports the expansion of the Bottle Bill to include all beverage containers, to require acceptance of empties by retail outlets, and to 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. ISAC further supports a working group of interested parties be convened to examine the long term viability of the Bottle Bill.

#### **Casino Smoking Ban**

The Iowa Smoke Free Air Act states that "environmental tobacco causes and exacerbates disease in nonsmoking adults and children sufficient to warrant measures that regulate smoking in public places, places of employment, and outdoor areas in order to protect public health and the health of the employees." Despite this statement, the Smoke Free Air Act specifically exempts restrictions being placed on smoking in casinos. ISAC supports amending the Iowa Smoke Free Air Act to eliminate the casino exemption and allow casino employees the same workplace protections as all other Iowans.

#### **Energy Resources**

ISAC supports lowa'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, geothermal, and solar. 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 weighs 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 the capacity to conserve energy through improved practices in technology. ISAC supports providing state and federal grants and other funding, such as tax credits, to assist counties in this effort.

#### **Indemnity Fund**

The indemnity fund, established to pay for cleanup of abandoned Concentrated Animal Feeding Operations (CAFOs) by local governments, should be left intact and not be subjected to use for any other purpose unrelated to abandoned CAFOs. Many buildings are reaching the age at which they are likely to be abandoned, making this issue more urgent.

#### **Local Public Health Funding**

The Local Public Health Services Grant (LPHSG) funding provides gap-filling services to low-income, elderly or other lowans with special needs to prevent unnecessary nursing home and hospital admissions, supports communicable disease follow up and investigation, provides basic infrastructure support for local boards of health, and provides other essential services to protect the health of lowans. The Legislature has given broad authority, responsibility and expectations to local boards of health, but the funds to support these activities have been declining. Funding for LPHSG has been reduced from \$10.6 million in FY 2007 to less than \$8.5 million in FY 2017, a 20.5% decrease. Local boards of health are faced with asking for more support from local property tax dollars, a choice that is less attractive and feasible in the face of property tax reform, or by reducing services, which puts more lowans at risk of unnecessary and more costly institutionalization. In order to maintain a public health system that is proactive in preventing disease, promoting health, and responding to prioritized needs identified by local communities, ISAC supports restoring LPHSG funding to \$12.62 million in FY 2018, which represents the FY 2007 level adjusted for a 2% cost of living increase per year.

#### Maintenance of Public Health Laws and Regulations

Public health laws and regulations are intended to protect the health of all lowans. 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 undergo a thorough review by those charged with implementing the policies.

# Policy Statements . Environment and Public Health

#### **Manure Management Plans**

ISAC supports the development of an interactive electronic filing system to accommodate the electronic submission of manure management plans and annual updates required by the Department of Natural Resources (DNR). In the absence of a state-developed system, ISAC supports the recording of manure management plans and submission to the Iowa Land Records system. 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 Update**

It has become apparent that there are some lands that are not adequately protected by current setback requirements for confinement feeding operations. Some loopholes allow these operations to bypass intended setback distances from homes and public use areas. In addition, the current scoring structure allows developers of confinement feeding operations to skip certain components of the master matrix that may be important to adjacent property owners, other citizens, or the county board of supervisors if they have sufficient points in other areas. ISAC supports a careful review and study of the master matrix and an open process to make any necessary revisions. The Legislature should address deficiencies in the master matrix. At minimum, legislation should:

- direct the Department of Natural Resources (DNR) to review the master matrix program with input from ISAC and the Iowa State Association of County Supervisors, among other stakeholders, to determine if separation distances are adequate to protect human health, the environment, property values, and community quality of life;
- afford county- and city-owned wetlands the same special setback protections as state- and federally-owned "designated wetlands," as found in Iowa Code §459.102(22);
- designate waterfowl production areas, whether managed by DNR or not, as "public use areas" for applying setbacks;
- amend Iowa Code §459.205(1) so that it reads as follows: "A confinement feeding operation structure, if the structure is part of
  a confinement feeding operation that 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;" and
- allow the county to adopt a local ordinance to require a minimum number of points in designated areas of the master matrix deemed important to the county in addition to the minimum overall score.

#### Radon

Radon is a cancer-causing, natural, radioactive gas that you cannot see, smell or taste. It is the leading cause of lung cancer among non-smokers and the second-leading cause of lung cancer overall. It is responsible for about 21,000 deaths every year in the United States, and the Environmental Protection Agency estimates that long-term exposure to radon causes approximately 400 deaths each year in lowa. Based on data collected from radon home tests, the lowa Department of Public Health estimates that as many as 50% to 70% of homes across lowa have elevated radon levels where remediation is recommended. ISAC supports requiring a time-of-transfer radon test in all homes and the installation of a radon resistant system in all new homes.

#### **Raw Milk**

Raw milk accounts for approximately 1% to 3% of all milk sales in the United States, while it is responsible for 97%-99% of all milk-related outbreaks of food-borne illness. From 2005-2014, there were 84 outbreaks due to raw milk consumption reported to the Centers for Disease Control (CDC). These outbreaks made 1,185 people ill and hospitalized more than 60, including seven children who suffered kidney failure. The cost of an outbreak can include medical bills as high as \$1 million and public health staff can spend more than 250 hours (average) investigating an illness outbreak related to raw milk. Also, according to CDC, outbreaks related to raw milk occur 150 times more often than outbreaks associated with pasteurized milk. Pasteurization is the process of heating raw milk to 161° F for 20 seconds to kill any disease-causing bacteria that may be present to prevent illness, especially in children. The Legislature should continue to firmly support pasteurization of milk to protect the health of our citizens.

#### **Surface Water Quality**

Water run-off and increased contamination leads to the pollution of lakes and streams. This can cause illness. Public waters should be periodically tested in order to protect public health and safety. The source of pollution needs to be found and the affected beaches need to be posted appropriately, and when cleaned up, posted as such. Cooperation between the lowa Department of Natural Resources and local health and conservation entities needs to continue. To address this tremendous need, ISAC supports the funding of watershed management authorities in lowa.

# Policy Statements . Environment and Public Health

#### Tobacco

ISAC supports efforts to reduce the initiation and decrease the use of tobacco products in all its forms, including electronic cigarettes and vapor products, in order to address the long-term health costs created by the use of these products. Strategies include increasing and equalizing taxes on all tobacco products, and prohibiting the sale to, possession by, and use of all tobacco products by minors.

#### **Unsewered Community Revolving Loan Fund**

Nearly 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 under 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 purpose of installing sewage disposal systems in small cities and unincorporated subdivisions. ISAC supports funding this program with a combination of state and federal money.

# Policy Statements . 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 lowa.

#### **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 disabilities 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. Further, if it is the intent of the lowa Department of Human Services to add children's mental health to the list of services provided by mental health and disability services redesign, then these specific services need to be identified and the sufficient funding appropriated.

#### **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 and disability services system when they need specialized forensic treatment and supervision.

#### **Substance Abuse Treatment**

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

#### **Definition of Veteran for State Benefits**

While the United States Department of Veterans Affairs recognizes the service of commissioned officers of the Public Health Service, Environmental Science Services Administration, National Oceanic and Atmospheric Administration, and Coast and Geodetic Survey Administration, they are not considered veterans under Iowa Code and do not receive the same benefits as veterans of the Army, Navy, Marines, Air Force, and Coast Guard. ISAC supports amending the definition of "veteran" in Iowa Code Chapter 35 to include commissioned officers of the Public Health Service, Environmental Science Services Administration, National Oceanic and Atmospheric Administration, and Coast and Geodetic Survey Administration.

#### **Agricultural Exemption from Zoning and Building Codes**

The exemption for farm houses and buildings from county building codes and zoning regulations 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 uniformly and consistently administering 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. The exemption also prevents a county from enforcing setback requirements on farm buildings. Buildings too close to the road have a significant impact on drifting snow, road maintenance, and traffic safety. ISAC supports legislation that eliminates the farm house building exemption and the farm buildings setback exemption.

#### **Cell Tower Siting**

Counties must comply with federal due process limitations and other federal agency regulations relating to cell tower siting. State level legislation adopted in 2015 (HF 655) circumvents local control in several ways and threatens the authority of county zoning ordinances and local decision making. ISAC supports the statutory repeal of these changes that are set to occur on July 1, 2020. Furthermore, ISAC opposes additional legislation that does any of the following:

- significantly changes, to the detriment of local control, industry or process terms already established or under consideration by the Federal Communications Commission (FCC) or another federal agency;
- further limits the authority of local governments and decision making bodies when considering an application for wireless infrastructure siting. This includes limiting what can be considered, what information and documentation can be requested, and the grounds for approval or denial;
- puts in place a more stringent or burdensome timetable and deadline than the FCC "shot clock" declaratory order for consideration and action on an application or the timelines set forth in HF 655; or
- circumvents local control over policy or land use decisions, or supersedes local zoning ordinances.

#### **Conservation Lands**

lowa is ranked 49th among the states in the percentage of public land available to its citizens. The loss of public lands reduces outdoor recreation opportunities, water quality, and protection of natural resources, all of which are of great importance to lowans. Equally important are the jobs associated with public lands – jobs that are labor-intensive and vital to rural lowa, including rural energy development and watershed management. In addition, when people travel to recreate on public lands, they spend money in neighboring towns, which are generally rural communities that depend on this income. ISAC supports the retention of public lands in lowa.

#### **Chronic Wasting Disease**

Confined animals are more susceptible to transmitting disease due to their close contact and from being moved from site-to-site. Chronic Wasting Disease (CWD) has been found in several captive deer herds and in the wild population in northeastern lowa. ISAC supports regulations or prohibitions on private deer herds which would reduce the threat of CWD to the wild deer population.

#### **Drainage District Ditches**

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.

#### **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 landowners to complete soil conservation and water quality improvement practices throughout lowa.

#### Flood and Erosion Control Levy

A county board of supervisors may levy a tax not to exceed six and three-fourths cents per thousand of assessed value to be used for certain flood and erosion control activities. At the time the authority was granted, Soil and Water Conservation Districts consisted only of agricultural land and the levy was limited to agricultural land. With the districts now consisting of all land within a county, the levying authority should be updated to reflect the change and allow the levy to apply to all real property. ISAC supports changes to lowa Code §161E.9 that would allow a tax to be levied for flood and erosion control on all real property.

#### Floodplain Management Policy

ISAC supports working with 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. The plan should provide for:

- funding to support the continuing development of more accurate and updated Flood Insurance Rate Maps (FIRM) and flood boundary and floodway maps. Light Detection and Ranging (LiDAR) or hydrological studies should be used to develop elevation data with a maximum of two-foot contours in order to assist counties and cities in identifying and delineating flood-prone and floodway areas. In order to be recognized as the legal floodplain and floodway maps, the new maps created by the Federal Emergency Management Agency (FEMA) should be adopted by the state and local municipalities;
- 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;
- funding to counties and cities to relocate structures in floodway areas and areas of severe and highly repetitive flooding, and the development of low-impact uses in these areas, such as parks and recreation facilities;
- requiring a county floodplain ordinance that orders 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 for noncompliance. The ordinance should serve as the state standard that a county or city must adopt, while allowing the county or city to adopt a stricter version;
- statewide solutions, including standards for watershed management, that will mitigate the effects of filling or developing in a floodplain area;
- 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 the Army Corps of Engineers, for counties and cities to follow before, during and after flooding to provide the maximum protection to the public;
- identification and acquisition, through easements or other means, of environmentally sensitive land by the DNR or other conservation agency; and
- funding and technical assistance to utilize urban and rural best management practices in the design, construction and maintenance of projects that increase filtration of storm water, reduce water runoff and collect and hold runoff in upstream drainage areas.

#### **Funding of the Iowa Department of Natural Resources**

lowa counties rely heavily on many important programs administered through the lowa Department of Natural Resources (DNR), the lowa Department of Agriculture and Land Stewardship (IDALS), and other state conservation agencies. In recent years, drastic cuts to the DNR have led to decreases in staff and are impacting services such as: administration of grant programs that directly and indirectly affect counties; some shared staffing projects with counties; partnership projects with conservation boards for land management; AmeriCorps volunteer services projects; and more. In addition, maintenance and upgrades of state parks and facilities is in jeopardy. These important attractions contribute to economic activity in many counties, and in some rural counties may be a major economic driver. Per capita state spending on parks and conservation programs now is at or near the bottom in the nation. ISAC supports state efforts to maintain or increase funding to the lowa DNR.

#### **Grants to Counties Program**

The Iowa Department of Public Health's (IDPH) Grants to Counties (GTC) program was created in 1987 under Governor Branstad with support from the agriculture community to provide funds to county environmental health agencies to test and rehabilitate wells and to plug abandoned wells at a significant rate in order to protect groundwater resources. Abandoned wells are still prominent across lowa and present a serious threat to groundwater quality. The funds for the program come from a tax on all pesticides (commercial, ag, and residential) and amount to approximately \$1.7 million annually. Because all of the participating counties are not able to use the entire share of the funds, the unused amount is returned to the fund and divided equally among the participating counties the next year. The Legislature should continue to provide authority to IDPH to reallocate unused funds to counties needing additional funds for GTC.

#### **Invasive Species**

lowa's native flora and fauna are under attack by invasive plants, animals, and insects. Non-native species threaten lowa's ecosystems and have the potential to seriously impact lowa's biologic diversity and economy. These threats have been increasing in recent decades, and the number of species of great concern has been growing. State government should support the planting and protection of native species and strongly discourage non-native species. The Legislature should provide adequate funding for programs that monitor, regulate, and control invasive species in our lands and waters.

#### **Lake Restoration**

The Lake Restoration Program was designed to improve water quality in many of lowa's public waters. The program was based on a long-term ranking system that provides adequate funding over multiple years to address lowa's most popular lakes. Current funding for the state's Lake and River Restoration Programs is in jeopardy of being significantly reduced or eliminated. One hundred and twenty seven of lowa's principal public lakes were ranked for lake restoration suitability based upon a number of socio-economic, water quality and watershed factors. The ranking process resulted in a priority list of 35 lakes. In order to address the issues identified in these watersheds and to be able to adequately plan for these multi-year, multi-jurisdictional, and multi-funding source projects, the Lake Restoration Program needs stable funding of approximately \$8.6 million per year for at least a 10-year period.

#### **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 basic intent of county planning and zoning, weakens local home rule authority, and sends a signal that local public policy can be undermined by special interest groups. ISAC opposes attempts to expand the types of land uses exempt from county zoning.

#### Resource Enhancement and Protection (REAP) Program

Iowa's Resource Enhancement and Protection (REAP) Program invests in the natural and cultural resources of Iowa through a formula that includes the following after the first \$350,000 goes to conservation education and 1% to Department of Natural Resources administration:

- State Open Spaces 28%
- County Conservation 20%
- Soil and Water Enhancement 20%
- City Parks and Open Space 15%
- Public Land Management 9%
- Historic Resources 5%
- Roadside Vegetation 3%

The Program is authorized in Iowa Code to receive \$20 million annually, plus revenues from sale of Natural Resource license plates. However, the program has never been fully funded, and was decreased 25% last year to \$12 million. ISAC supports full funding of Iowa's REAP Program, and maintaining the distribution formula that has worked well since enactment in 1989.

#### **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 generator 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 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 lowa. Current college tuition reimbursement programs to assist doctors who decide to practice in rural lowa should be expanded to include dentists, mental health professionals, and health care professionals.

#### Housing

Rural lowa cannot experience a revival until people know that affordable housing, new or existing, for low- to moderate-income families is available. The lowa Enterprise Zone is an excellent program, but under existing law it 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 the revival of rural lowa, 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 lowa 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 lowa. Broadband access is required to grow existing and to attract new business and industry. It would also give schools, community colleges and libraries better access to information and provide 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 necessary to achieve the goal of 99.95% accessibility to broadband in all areas of the state, giving rural counties and their citizens access to the Internet at the same level as more densely populated areas. Broadband expansion must be achieved without inhibiting local control of decision making and zoning ordinances. In addition to the 10-year property tax exemption for new infrastructure constructed between July 1, 2015, and July 1, 2020, the state should appropriate dollars to the Connecting Iowa Farms, Schools, and Communities Broadband Grant Program established in 2015 to incentivize broadband expansion in the unserved and underserved areas of the state.

#### Waters of the U.S.

The federal Clean Water Act (CWA) controls and regulates discharges of pollutants into waters of the United States. Specifically, CWA prohibits the discharge of any pollutant from a point source into navigable waters unless a permit is obtained. ISAC opposes legislation and administrative rules that would broaden the scope of the waters subject to regulation by CWA. Defining man-made or man-altered ditches, such as drainage or roadside ditches and flood channels, as tributaries subject to CWA regulation would have a significantly detrimental impact on county governments, drainage districts, and the agriculture industry in lowa.

#### **County Jails**

#### Capacity

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

#### Jail Diversion

ISAC supports programs such as the Stepping Up initiative that examine treatment and service capacity to determine which programs and services are available in the county for people with mental illnesses and co-occurring substance use disorders, and identify state and local policy and funding barriers to minimizing contact with the justice system and providing treatment and supports in the community.

#### Privatization

Management of 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. It is acceptable for a private contractor to build a jail and lease it to the county as long as the jail continues to be run by the county sheriff and staffed by county personnel.

#### 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 sent 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 lowa law, 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 often longer. 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, which drives 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.

#### Sentencing Options

Relying on county jails to address the state prison system's space problem leads to jail overcrowding, increased liability exposure, and more demands on property taxpayers. ISAC opposes legislation that would increase the county jail population of state prisoners unless the state pays any additional costs to counties. ISAC supports the judicious use of sentencing alternatives and the expansion of state residential and correctional facilities to house state prisoners.

#### **Court System Access**

ISAC supports funding for the Iowa Judicial System that is adequate for the courts to successfully deliver vital services. Access, accountability, and affordability should be the key considerations in the development of any service delivery system. ISAC supports increasing the use of technology to provide access to the courts.

#### **Courthouse and County Administrative Building Security**

Recent potential major incidents in courthouse security and the requirement in some courts that there be an armed officer present during proceedings, there is an increased need for courthouse and county building security. With many counties already struggling financially, counties are facing difficult decisions in placing investments in public safety. ISAC supports adding language at the end of lowa Code §602.1302 to include that the judicial branch "shall reimburse counties with the expenses associated with lowa Code §602.1303(4)" which states "a county shall provide the district court with bailiff and other law enforcement services upon the request of a judicial officer of the district court." ISAC also supports that state block grant funding be made available to counties that are interested in providing additional security measures such as cameras and metal detection devices.

#### **Distracted Driving**

Distracted, inexperienced, and impaired driving, as well as other factors, result in hundreds of deaths on lowa's roadways each year. While there is no simple solution to reduce the number of highway fatalities, there needs to be an enhanced effort on the awareness of the dangers of distracted and impaired driving. Legislation passed in 2017 to make texting while driving a primary offense is a step in the right direction, but more can be done. ISAC supports legislation to prohibit the use of a hand-held electronic communication devices while operating a motor vehicle and to make the use a primary offense.

#### **E911 Enhancements**

Receiving emergency calls from the public is a vital component of public safety communication. Continual change in communication methods (texting, voice-over-IP, etc.) requires that public safety communications technologies evolve to keep pace. With the decline in the use of wired phone services and the growth of cellular and internet services there is a need to pursue methods and sources to generate funds sufficient to support the evolution of the Enhanced-911 (E911) infrastructure as well as data and software.

#### **ICN Access for Emergency Management**

lowa counties have been unable to access the lowa Communications Network (ICN) because they are not included in the definition of a "public agency" for purposes of ICN use in lowa Code §8D.2(5)(a). This prevents counties from accessing and using the fiber optics network despite its presence in all 99 counties and in many courthouses for use by the clerks of court. ISAC supports including counties in the definition of public agency and allowing access to the ICN in an effort to expand communication capabilities and options within and among counties, while reducing costs to the taxpayers. In the absence of full access, ISAC encourages the allowance of limited access by local emergency management agencies to provide for greater interoperability among local, state, and federal emergency management and public safety agencies.

#### 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 that are incompatible. The public expects, and government should, provide communications interoperability in lowa to better protect people and property throughout the state. Any interoperability 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 taxpayers.

#### **Iowa Law Enforcement Academy**

The lowa 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 on 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 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 are needed to provide a quality training program that is consistent, accessible, and affordable for sheriffs' offices across lowa. It is also essential that this program be centralized in order for consistent training for officers statewide. If the current facilities at Camp Dodge are not sufficiently meeting these objectives, ISAC supports moving the lowa Law Enforcement Academy to the proposed location in Newton, Iowa.

#### **IPERS Status for Emergency Management Personnel**

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

#### **Justice Assistance Grants**

ISAC supports continued federal funding of JAG Grants, which support many local drug enforcement task forces and replace the need for state funds.

#### **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. Youths are housed in county juvenile detention facilities for months, at a cost that may exceed \$165 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;
- 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 that significantly decrease the prison population;
- expand alternative sanctions, such as drug and vet 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 the Iowa State Sheriffs' and Deputies' Association'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 and renewing permit applicants, and the ability to carry in public while consuming alcohol.

#### 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 to 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 to protect them against vice and crime. Accordingly, ISAC supports maintaining the sheriff as an elective office.

#### State Funding for Emergency Management and Homeland Security

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 Iowa Code and Iowa Administrative Code. In addition, 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 to ensure that Iowans receive the highest level of protection possible. ISAC supports legislative efforts to foster cooperative planning, specialized training, and coordinated response to acts of terror and natural disasters.

#### **State Reimbursement for State Prisoners**

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

#### **Streamlining the Involuntary Commitment Process**

Transporting and awaiting admittance for individuals being involuntarily committed takes law officers away from other public safety duties in the county. As the involuntary commitment of lowans for substance abuse and mental illness is increasing, law enforcement, community services, veterans' affairs, courts, and hospitals are struggling to manage this growing problem. The need for mental health placements has been a critical issue in lowa for many years including the need for evaluation and transitional and detoxification beds. Court-ordered release of committed patients without law enforcement notification directly impacts public safety. ISAC supports efforts to bring various stakeholders together to revamp lowa's commitment law to address these and other issues.

#### **Storm Shelters**

Many lowans live in housing situations, including mobile and manufactured homes, which offer little protection from tornadoes and severe storms. These weather events also pose a significant risk to children in schools with inadequate shelter. ISAC supports legislation that would encourage the construction of Federal Emergency Management Agency (FEMA) standard storm shelters as part of a comprehensive prevention strategy aimed at reducing the loss of life associated with tornadoes and severe storms. This legislation could include tax incentives, such as tax credits or refunds, a multi-year phase-in of the law, or a small amount of state-funded grants for the construction of FEMA standard storm shelters.

# Policy Statements . Taxation and Finance

#### **Bonding for County Courthouse Improvements**

lowa law requires counties to provide and maintain space for the state-run court system. Under current law, bonds issued for public buildings are authorized as "essential county purpose" bonds if the cost of the building project does not exceed dollar amounts specified in the lowa Code. The limits are indexed to county populations and increase incrementally from \$600,000 to \$1.5 million. Essential county purpose bonds issued within these parameters require a 10-day notice to the public and are not subject to reverse referendum. Bonds that exceed the limit are considered general county purpose bonds and must be approved by referendum with 60% of the voters approving. This is keeping some counties from providing and maintaining adequate space for the courts. ISAC supports legislation that bases essential county purpose bond limitation amounts on the principal amount of the bonds issued rather than the cost of the project.

#### **Declaration of Value Filing on Limited Liability Company Transfers**

When a property is sold in lowa the purchase details are required to be made public. Real estate investors often create a limited liability company (LLC) and place the ownership of the property in the name of the LLC. When a sale occurs a disclosure of the real estate sale details is not required because there is no ownership change in the property, only the transfer of the LLC. While the creation of an LLC is beneficial to the owner for limiting liability and exposure, it is problematic in that local governments, the state, and the public are disadvantaged by not having full information about real estate sale prices in the marketplace. Additionally, real estate professionals, appraisers, and lenders do not have a full and accurate picture of the true market value of a property or portfolio of real estate when sale information is not made public. ISAC supports requiring a sale price disclosure statement for a transaction involving an LLC as transferor or transferee that is exempt from payment of a real estate transfer tax. The sale price disclosure statement should reflect the sale price of the real estate without regard to additional consideration stated on the instrument of transfer. The sale price disclosure statement should be recorded with the instrument of transfer.

#### **Delinquent Mobile Home Taxes**

The collection of delinquent mobile home taxes is an increasing issue for most counties in the state and there is little interest by private buyers in purchasing the delinquent taxes during a tax sale. The delinquent property then becomes a burden to the other property tax payers of the county. ISAC supports efforts to increase the likelihood of collecting property taxes due and payable for mobile homes by:

1.) authorizing the county treasurer to place a hold on vehicle registrations and renewals if the applicant has failed to pay local mobile home taxes until they are paid or a payment plan is established; or 2.) making property tax payments the responsibility of the owner of the mobile home park.

#### **Essential County Purpose**

lowa law requires counties to provide and maintain space for the state-run court system. Building projects over a certain threshold, depending on the size of the county, must be approved by referendum with 60% of the voters as general county purpose bonds. ISAC supports increasing the cap for county buildings considered as essential county purposes in Iowa Code §331.441(2)(b)(5), and making court-related building projects, including relocation of county offices to allow for adequate court space, an essential county purpose.

#### **Funding of State Mandates**

County budgets are extremely 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 is consumed by 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 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

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

# Policy Statements . Taxation and Finance

#### **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 and disability 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. 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 2015 and counties must be given the ability to adjust their levies if mental health property tax relief continues to be cut.

#### **Property Tax**

lowa's schools, cities, and counties provide many critical services to local citizens funded in part by property tax revenue. Recent changes to the assessment methodology for certain property will unduly reduce the future revenue of local governments. In order to mitigate the risk of a reduction in services or increase in property taxes among all classes, the legislature should fully fund all property tax credits and the commercial and industrial property rollback replacement claims. ISAC also supports a state appropriation to help local governments deal with the reduction in revenue due to the changes to the assessment methodology for multi-residential and telecommunications property. 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 a shift of the property tax burden to other classifications of property. Any proposal brought forth that reduces the percentage at which property is assessed should be revenue neutral or provide the necessary level of funding to replace the loss in local government property tax dollars. Funding for services that local governments are required to provide should be equal to the cost of services.

# Policy Statements . Transportation

#### **Off-Highway Vehicles on County Roads**

County boards of supervisors may allow the use of off-highway vehicles (OHVs) on designated county roads for a specified period under lowa Code §321I.10. ISAC opposes legislation requiring counties to allow the use of OHVs, including all-terrain vehicles (ATVs) and off-road utility vehicles (ORVs), on secondary roads. These vehicles are not designed for use on roads and improper use could lead to both accidents and considerable damage to county roads. Given the safety concerns and impact these vehicles could have on secondary roads, ISAC supports local control over road use and the ability of boards of supervisors to make a decision regarding the use of OHVs on county roads in their jurisdiction.

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

Present law is vague on the extent of the authority counties have to control activities within the right-of-way, such as burning, brush cleaning, and 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.

#### **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.

#### **Increased Vehicle Weights**

Increases in allowable vehicle weight limitations cause damage to lowa's roadways and bridges. The increases in axle weight allowances create a condition of extreme danger to lowa's bridges and the people who cross them. 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.

#### Limitation of Liability for Non-Motorized 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 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 longer embargoes to extend the useful life of those roads.

#### **Road Maintenance Standards**

lowa law protects municipalities from liability for winter road maintenance if the municipality has complied with its winter road maintenance policy. ISAC supports providing a similar level of liability protection for pavement maintenance of roadways. In addition, ISAC supports clearly providing that the same protections exist for counties that provide regulatory devices, signs, pavement markings and traffic control devices beyond what is required by law. In these cases of non-mandatory devices or pavement markings, ISAC supports protection from liability if the county conducts an engineering study or warrant investigation for such devices or markings that determines that the device or markings should be removed or no longer maintained and that the removal or cessation of maintenance is in accordance with the county's written policy. ISAC opposes any unfunded mandate requiring traffic control devices such as stop or yield signs at secondary road intersections where the need is not warranted by The Manual of Uniform Traffic Control Devices. In addition, ISAC seeks to clarify that the definition of municipality in lowa Code §668.10, that provides for government exemptions from liability, includes counties as well as cities.



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