



Iowa State Association of Counties



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*Save the Date!*



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# 2018 Legislative Top Priorities

## 87th General Assembly, 2nd Session



### Mental Health and Disability Services

While progress was made during the 2017 session to address mental health and disability services (MH/DS) funding, challenges remain. To ensure that these challenges are addressed, ISAC recommends: providing the necessary number of psychiatric beds in our mental health facilities and hospitals to address acute care needs; addressing the severe lack of mental health professionals in Iowa especially in our rural areas; and providing sufficient funding for the effective implementation of a Children's MH/DS program.



### Secondary Roads

Iowa'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. ISAC recommends: maintaining the \$225 million cap to the TIME-21 Fund and distributing revenues in excess of this cap through the Road Use Tax Fund formula; removing restrictions on the use of TIME-21 and other new road funds and allowing counties to use all new road funds for any secondary road purpose; applying the state excise sales tax on dyed fuel sales to bridge and culvert repairs and replacements on the secondary road system; and exploring 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.



### Tax Reform

Iowa's property tax system needs equity among classes and stability for local governments. 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. The tax burden on local property owner could be addressed by: 1. Ensuring that reform is revenue neutral or provides funding to replace any loss in local government property tax dollar so that services aren't cut and property taxes aren't raised. 2. Decoupling agricultural buildings from agricultural land and valuing agricultural building at their full market value. 3. Decoupling residential and agricultural property for purposes of the assessment growth limitation. 4. Establishing a bottom limit on the growth limitation to protect vital services if property values decline. 5. Increasing the state sales and use tax to fund the Natural Resources and Outdoor Recreation Trust Fund and mental health and disability services to provide property and income tax relief. 5. Allowing local governments to diversify revenue sources.



### Water Quality Management

There is a need to provide adequate, sustainable, and dedicated state financial resources to address Iowa's water quality management issues and flood mitigation programs. ISAC recommends: a statewide sales tax increase of at least 3/8s of a penny in support of the Natural Resources and Outdoor Recreation Trust Fund; maintaining the distribution formula found in Iowa Code Chapter 461; significant funding for, and the aggressive implementation of, a revolving loan program; significant funding for the upgrade of water treatment facilities; implementing and funding a network of statewide watershed authorities; and supporting and encouraging public sector entities to be directly involved in water mitigation projects.