

2023

IOWA STATE ASSOCIATION OF COUNTIES

LEGISLATIVE PRIORITIES



2023 LEGISLATIVE PRIORITIES

90TH GENERAL ASSEMBLY, 1ST SESSION



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The Iowa State Association of Counties (ISAC) is a private, nonprofit corporation that was incorporated on October 8, 1964. Senate File 37, which was adopted on June 30, 1971, allowed counties to pay member dues to the organization. ISAC members are elected and appointed county officials from all 99 counties. Counties pay voluntary dues to belong to ISAC in return for a number of services, such as education and training, benefit programs, technical assistance and government relations. ISAC members participate in one of 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 Iowa. These endeavors support our vision of being the principal, authoritative source of representation, information and services for and about county government in Iowa.

2023 LEGISLATIVE POLICY COMMITTEE

The 2023 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 Barry Anderson, Clay County Supervisor 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 2023.

In August and September the committee convened to hear legislative policy proposals from each affiliate. The committee worked hard discussing implications of any changes. The legislative objectives were adopted and top priorities were recommended to the membership.

The 2023 Legislative Objectives, Policy Statements, and ISAC Top Priorities recommendations were presented and voted on by the membership. The Board ratified the legislative package and set ISAC's Top Priorities during its November meeting.

2023 ISAC LPC Committee Members

Committee Chair: Barry Anderson, Clay County Supervisor and ISAC 2nd Vice President

Assessors

Pam Jensen, Adair County
Tom Van Buer, Johnson County

County Attorneys

Darin Raymond, Plymouth County
Matt Wilber, Pottawattamie County

Information Technology

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Travis Gerrish, Franklin County

Sheriffs and Deputies

Shawn Ireland, Linn County
Jason Sandholdt, Marion County

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Emergency Management

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Doug Reed, Pottawattamie County

Planning and Zoning

Joe Buffington, Henry County
Josh Busard, Johnson County

Supervisors

Mark Campbell, Webster
Tim Neil, Bremer County

Community Services

Danelle Bruce, Mills County
Russell Wood, Franklin County

Engineers

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

Public Health

Chris Estle, Jefferson County
Lynelle Drier, Wapello County

Treasurers

Tracey Marshall, Cass County
Kris Rowley, Dickinson County

Conservation

Dan Cohen, Buchanan County
Matt Cosgrove, Webster County

Environmental Health

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Brian Hanft, Cerro Gordo County

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ISAC TOP PRIORITIES

COMPETENCY AND TREATMENT FOR PERSONS IN THE JUSTICE SYSTEM AND CIVIL COMMITMENTS

PROBLEM: Inmates are confined in county jails when their criminal cases are suspended pending a competency evaluation and treatment (if deemed appropriate) per Iowa Code Chapter 812. Those individuals are frequently mentally ill with exacerbation of severe symptomology. Wait times for inmates in county jails to the Iowa Medical and Classification Center (IMCC) can be three to nine months and at Cherokee Mental Health Institution (MHI) two to four months. The inmate frequently remains untreated and symptomatic behaviors include suicidal and homicidal ideation, assaultive behaviors, delusional thinking, etc.

Those inmates who are found 'not competent and not restorable' have their criminal proceedings dismissed per law. They are typically returned to the community due to limited beds in the two remaining MHIs. It is rare that MHIs or private community providers have security staff for those individuals who, due to their incompetence, continue to have assaultive or dangerous behaviors. There have been four Occupational Safety and Health Administration (OSHA) complaints filed since 2013 resulting in tens of thousands of dollars in fines against the Iowa Department of Health and Human Services (IDHHS). It is unknown if or how many civil lawsuits have been filed by staff who have been permanently disabled or the total cost to the State of Iowa.

Iowa Law established competency evaluations to be done for certain individuals who have mental health/brain health issues who have been arrested in Iowa Code Chapter 812.

Four problems currently exist:

1. It can take three to nine months to get a person into state programs that provide the evaluations.
2. Iowa law is unclear on who is responsible for payment of the competency stay under Iowa Code §812.3.
3. When persons are determined incompetent to stand trial, they are not always able to access services while incarcerated and instead, their illnesses may continue to exacerbate.
4. Frequently, hospitals are not able to accept placements of individuals with high acuity into their inpatient psychiatric units due to the level of care that they require and the level of care that can be provided in the unit.

Additionally, Iowa Code Chapter 229, Mental Health Civil Commitment, is outdated and needs to be modernized. This has resulted in a lack of clarity of the role of Judicial Advocates and the need for assistance to ensure Judicial Advocates can perform the duties that are expected of them

SOLUTION: Iowa Code §812.3 should be changed to clarify which state agency is responsible for competency evaluations and holds for persons with mental health/brain health issues.

The state should appropriate dollars necessary to expand the number of beds available for competency evaluations so persons do not need to wait, possibly without services or medication, for extended periods of time to get the evaluations done. This should include programs to treat and supervise individuals found not guilty by reason of insanity (Rule 2.2).

The development of a civil forensic unit should be explored at the state's current MHIs for non-violent offenders and at IMCC for offenders who may be considered dangerous. Once an individual is deemed not restorable but still a danger to the community, that person should be placed in the appropriate unit. If at a certain point, that individual is no longer in the custody of the department of corrections, they should be funded by IDHHS. There needs to be a change in the Iowa Code process in 812 that changes their custody from the Department of Corrections (DOC) to IDHHS at that point. This is not a 229 issue. Because this originated out of a criminal proceeding, it should not be turned over to 229.

IDHHS and DOC need to jointly develop a civil forensic unit with input from law enforcement, MH/DS Regions, Judicial Mental Health Advocate, etc. There needs to be a facility where individuals with mental illness can obtain treatment in a secure environment. This will also allow those who have been found 'not competent and not restorable' a multi-tiered program based upon the individual's acuity for a safe reentry to the community.

IDHHS and other state agencies should work with the Iowa Community Services Association, the Iowa State Sheriffs' and Deputies' Association, and the Iowa State Association of Counties to implement Tertiary Care Hospitals in the state that are geographically dispersed to meet the needs of individuals requiring a higher level of care than is currently available in an inpatient unit in Iowa.

Further, ISAC supports the addition of clarifying language in the various areas of Chapter 229 that aid in this process.

ISAC TOP PRIORITIES

EMERGENCY MEDICAL SERVICES

PROBLEM: The authority to declare emergency medical services (EMS) an essential county service and seek voter approval for a dedicated ad valorem property tax is a positive step to ensure proper coverage areas and predictable funding. However, EMS coverage areas do not always conform to county geographic lines, and this will lead to inequities in who pays for the available service and a lack of service area coordination. The current funding authority could also be improved to accommodate changing needs as a county or regional EMS system is implemented and administered.

SOLUTION: Amend Iowa Code to allow two or more counties to form an EMS coverage area with the same levy rate for all property owners within the district, while maintaining the same requirements as individual counties for voter approval, advisory council responsibilities, and reporting. Further, the legislature should authorize the EMS governance board to set the annual levy rate, after initial voter approval, at a level sufficient to cover the anticipated costs.

IOWA'S NATURAL RESOURCES, OUTDOOR RECREATION, AND WATER QUALITY AND QUANTITY

PROBLEM: Iowa's natural resources and outdoor recreation opportunities are significantly under-funded at the state level. The Natural Resources and Outdoor Recreation Trust Fund remains empty since it was established in 2010. Legislators and the Governor have yet to raise the state sales tax – the funding mechanism in the Iowa Constitution. The funding formula in state law (Iowa Code Chapter 461) is favored by counties, but changes to the formula are expected. In the end, any changes to the Iowa Code funding distribution must meet the integrity of the language that was inserted into the Iowa Constitution in 2010.

SOLUTION: Raise the sales tax by a minimum of a 3/8-cent and retain the integrity of the formula to meet the promises defined in the Iowa Constitution. Any change to the funding formula should be acceptable to county conservation boards and board of supervisors. There have been proposals to fund the Trust in the past as part of broader tax plans. Any proposal that funds the Trust, retains the integrity of the funding formula, and is a large, net win for conservation is worthy of consideration.

LOCAL PUBLIC HEALTH AS AN ESSENTIAL SERVICE

PROBLEM: Iowa Code Chapter 137 outlines the requirements for the provision of local public health in each county in the state of Iowa, but funding for this requirement is not mentioned. Currently, this has resulted in each local public health agency being held to different expectations and funding levels. There is no consistency from agency to agency, which hinders the creation of a strong public health infrastructure.

SOLUTION: Amend Iowa Code Chapter 137, Local Boards of Health, to include language to outline funding levels and sources of funding. Funding language currently found in Iowa Code Chapter 80, Local Public Health Services, would then need to be modified to allow the local agency to determine the services necessary for expending these funds.

LEGISLATIVE OBJECTIVES

ASSESSMENT REVIEW TIMELINES FOLLOWING A DISASTER DECLARATION

PROBLEM: In years in which federal disaster declarations are issued, the filing deadlines for assessment protests to the Board of Review and the Board's timeline can be extended. However, the dates enumerated in Iowa Code Chapter 441 are inconsistent and there are gaps in time periods when extensions are authorized. Additionally, there is no authorization to extend the time period for informal assessment reviews when there is a federal disaster declaration.

SOLUTION: Amend Iowa Code Chapter 441 to change the filing dates for the Board of Review to May 1 through June 5, to authorize the Director of the Department of Revenue to extend the meeting timeline of the Board of Review to July 15, and to change the deadline for informal assessment reviews to May 25 in years that there is a federal disaster declaration.

CERTIFICATES OF TITLE

PROBLEM: Iowa Code Chapter 321 outlines the process for the issuance of certificates of title and the initial registration of certain vehicles. The code currently requires certificates of title, initial registrations, releases of security interest, and replacement titles be done in the county of residence or primary use. Emerging technology allows the administration of these activities and the collection of associated fees to be done in any county to provide customer convenience.

SOLUTION: Amend Iowa Code Chapter 321 to allow for the issuance of certificates of title, initial registrations, releases of security interest, and issuance of replacement titles to be performed in any county. This amendment should not apply to mobile homes or manufactured homes, or to applications for title submitted through the electronic process. The fees for these issuances should be increased by \$10 to help counties financially adapt to the procedural change.

CONDUCT OF ELECTIONS

PROBLEM: In the 2020 General Election, several voters who requested an absentee ballot by mail showed up to vote on the same day the ballots were to be mailed, or in the two to three days following the mailing of the absentee ballot. If the voter insisted on voting in person, the absentee ballot that was mailed had to be voided. This is a waste of resources and caused counties to order additional ballots to account for the extra waste.

SOLUTION: Modify Iowa Code §53.8(1)(a) to read as follows: Upon receipt of an application for an absentee ballot and immediately after the absentee ballots are printed, but no more than ~~twenty days before the election~~ five days prior to in-person absentee voting pursuant to section 53.10, subsection 1., the commissioner shall mail an absentee ballot to the applicant within 24 hours, except as otherwise provided in subsection 3.

CONFIDENTIALITY OF INFORMATION

PROBLEM: Iowa law is more stringent than federal law for exchanging information covered by the Health Insurance Portability and Accountability Act (HIPAA). HIPAA allows for the sharing of protected health information (PHI) and ePHI for treatment, payment, and healthcare operations. State law requires releases to do much of this. This affects counties and MH/DS regions when working among themselves and with providers in the General Assistance, Substance Abuse, and Region offices. Public Health, Home Health, and Veterans Affairs agencies are also affected. This requires clients to fill out additional forms and slows down the referral and treatment process.

SOLUTION: ISAC supports changes in the appropriate sections of Iowa Code to align state confidentiality laws with federal protections, but not more stringent.

ELDERLY AND DISABLED TAX CREDIT FILING DATES

PROBLEM: Under current law county treasurers can accept applications for the elderly and disabled property tax credit between January 1 and September 30 each year. Many factors, including the health issues and cognitive ability of applicants, lead to late applications. These applicants can be refunded the amount of the credit, but only after paying the full amount due and completing the refund process through the Department of Revenue.

SOLUTION: Amend Iowa Code §425.20 to change the filing deadline for the elderly and disabled property tax credit from September 30 to March 31. This allows for application up to the point of second half taxes being due and is sufficient time for additions to the elderly and disabled property tax credit affidavit submitted to the Department of Revenue. This change would ensure that applicants that qualify receive the credit without the refund process and would reduce the chance of delinquent taxes leading to the property being offered at tax sale.

LEGISLATIVE OBJECTIVES

ELIMINATION OF VOTER ACKNOWLEDGMENT CARD

PROBLEM: Requiring that voters receive both a voter acknowledgment card and a voter PIN card when only one would suffice for voter id purposes is duplicative and is an unneeded expense of taxpayer resources.

SOLUTION: Eliminate the requirement of a voter acknowledgment card in Iowa Code.

EMERGENCY PREPAREDNESS SUPPLY WEEKEND

PROBLEM: Many Iowa homes, families, and businesses are ill prepared for a disaster and self-preparedness is a key objective for building resilient communities across Iowa.

SOLUTION: To mitigate this issue, ISAC supports the establishment of a “sales tax holiday” in conjunction with National Preparedness Month. This could be used to offset the expenses for purchases of emergency preparedness supplies such as generators, fuel storage containers, bottled water, first aid kits, flashlights/batteries, etc.

EMINENT DOMAIN

PROBLEM: Multiple hazardous material, underground pipelines are being proposed for construction in Iowa, and the use of eminent domain to secure land rights will continue to be contemplated. Aside from submitting concerns to the Iowa Utilities Board (IUB), landowners and county supervisors have little local control in ensuring property rights. The proposed pipelines are not a public utility and arguably do not provide a public use or public purpose that would trigger the eminent domain authority.

SOLUTION: Amend Iowa Code Chapter 479B to prohibit the use of eminent domain by a carbon sequestration or other hazardous material pipeline company that is not a public utility and that is not serving a public use and/or purpose.

IPERS STATUS FOR EMERGENCY MANAGEMENT PERSONNEL

PROBLEM: 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.

SOLUTION: Amend Iowa Code to extend the Iowa Public Employees Retirement System (IPERS) protected occupation status to emergency management personnel.

JUVENILE DETENTION

PROBLEM: In 1974, the federal Office of Juvenile Justice and Delinquency Prevention (OJJDP) bill was passed. One section of this bill was dedicated to removing juveniles from adult jails across the U.S. The State of Iowa pushed the counties to establish juvenile detention centers for the increased safety of this population. As a part of this push, the State of Iowa offered to share the cost with the counties up to 50%. In addition, Iowa Code §232.142 was established to set the state reimbursement rules. Iowa Administrative Code 441-167 defines the program in more detail. The fund of money being used to pay this is solely funded by the Iowa Department of Transportation fines for the reinstatement of driver’s licenses. During the COVID-19 pandemic, this fund collection decreased by over \$2 million.

SOLUTION: The Legislature should appropriate additional funding to bring the partnership in this service to 50% on an annual basis. In FY 2021, the amount paid by the state only totaled 8.7%. Counties paid 91.3% of the cost of this service. The state amount of 8.7% is a small fraction for a vital service. As a result, this has created an unfunded mandate for all of Iowa’s counties. To remedy this immediate shortfall brought on by the pandemic, we strongly encourage the use of American Rescue Plan Act funding to address this need.

LEGISLATIVE OBJECTIVES

MENTAL HEALTH AND DISABILITY SERVICES

PROBLEM: With the historic change in how mental health and disability services (MH/DS) are funded in SF 619, there remains a need to make sure there are safeguards in place to allow for the continuity of these essential services for all Iowans.

SOLUTION: As we move through the transition to funding MH/DS services to the State of Iowa, ISAC supports the state addressing the following issues either through legislation or administrative rule:

1. With the carry-forward balance restrictions being reduced to 5% after FY 2023 in SF 619, ISAC supports an increase to at least 10% to maintain timely payment to providers should the state fall behind in their quarterly payments to regions.
2. Governance board membership should be maintained as is or be equal in ratio to the number of supervisor/non-supervisor members to continue to see that there is local accountability in the delivery of these services

NONRESIDENT DRIVER'S LICENSE ISSUANCE/RENEWAL

PROBLEM: Under current law, an individual can receive an initial issuance or renewal of a driver's license or nonoperator's identification card in any county. Some counties see a large number of out-of-county individuals receiving these services in their county. This is especially true in smaller population counties neighboring larger population counties, because of shorter wait times and logistics. Because the fees retained by the county does not cover the cost of providing this state service at the local level, property taxes subsidize it. In some counties, out-of-county residents constitute a large portion, or even a majority, of the customers for this service and the home county property taxpayers are subsidizing it.

SOLUTION: Amend Iowa Code §321M to authorize a county to charge a convenience fee of \$10 for the issuance of an initial or renewal driver's license or nonoperator's identification card for individuals that are neither a resident nor property taxpayer in the county of issuance.

PARCEL SPLITS AND COMBINATIONS

PROBLEM: Under current law there is no requirement for property taxes and assessments to be paid in full prior to splitting or combining parcels. Issues arise when there are unpaid property taxes, unredeemed tax sale certificates, or outstanding drainage or special assessments because the financial liability is tied to a parcel that may no longer exist. It is difficult to administer collection when the nature of the property and the owner changes.

SOLUTION: Amend Iowa Code to require property taxes and assessments be paid prior to any splitting or combining of parcels.

PROPERTY TAX SALE POSTPONEMENT OR CANCELCATION

PROBLEM: Under current law, the annual property tax sale for delinquent taxes is set for the third Monday in June and allowed to be moved to a different date in June if for good cause it cannot be held. Previous natural disasters and the COVID-19 pandemic proved that a later date in June is not always possible.

SOLUTION: Amend Iowa Code §446 to allow the county treasurer to postpone the tax sale on a monthly basis or cancel the sale and offer the parcels at the next annual tax sale if taxes remain delinquent.

RESOURCE ENHANCEMENT AND PROTECTION (REAP) FUNDING

PROBLEM: The Resource Enhancement and Protection (REAP) Program is consistently underfunded by the state legislature. This program invests in the enhancement and protection of the state's natural and cultural resources. The program impacts: conservation education; roadside vegetation; historical resources; public land management; city parks and open spaces; soil and water enhancements; county conservation boards; and state open spaces. The diverse impact of REAP is what makes it such a far-reaching and popular program. All groups in the REAP alliance firmly reject any changes to the REAP distribution formula. REAP is the only state program that provides annual funding to enhance efforts of county conservation boards. The program is scheduled to sunset in 2026.

SOLUTION: ISAC supports full funding of REAP through the Natural Resource and Outdoor Recreation Trust Fund. An increase in Iowa's sales tax automatically fully funds REAP, now and into the future. The fallback solution is to fully fund the program through gaming receipts as originally intended and to extend the sunset for at least another 10 years (2036).

LEGISLATIVE OBJECTIVES

TRADE NAME FILING

PROBLEM: Under current law, only a sole-proprietorship or partnership is required to register for a trade name with the county recorder when necessary. Recorders are seeing an influx of domestic and foreign entities registering for trade names for various reasons, including to meet the requirements to register to bid at an annual tax sale. The process would be more efficient and provide more transparency if these entities registered with the Office of the Secretary of State.

SOLUTION: Amend Iowa Code §547.1 to require entities organized, incorporated, or authorized to do business in this state as a limited partnership, limited liability company, corporation, professional corporation, cooperative or cooperative association, or a nonprofit corporation to register with the Office of the Secretary of State.

UNFUNDED COUNTY MANDATES FOR COMMUNICABLE DISEASE MITIGATION

PROBLEM: Iowa Code dictates that counties are responsible for expenses incurred when an individual is in isolation. The expenses could be used for housing, food, medical, and any other expenses that are needed while in isolation. Isolation times vary depending on the disease, for example: Tuberculosis could be six weeks; Monkey Pox is three weeks; and other diseases. This has placed an unfair financial burden on counties as this has not historically been an expense in public health budgets and the State of Iowa incurs no expense.

SOLUTION: Amend Iowa Code to direct that if the Iowa Department of Health and Human Services issues an isolation order, that the state cover the expenses associated with the conduct of that order.

VETERAN SERVICE OFFICER EDUCATION/TRAINING FUND

PROBLEM: Counties are required to employ a nationally accredited county veteran service officer (VSO), which requires not only initial training and testing, but continuing education requirements to maintain the accreditation. The annual appropriation to each county commission of veteran affairs for services for veterans may not be sufficient to cover national training needed to maintain accreditation, or the commission may choose other priorities for those funds.

SOLUTION: Increase the annual appropriation to the county commissions of veteran services by \$3,000 per county to be used specifically for national training and related expenses for VSOs and appropriate staff.

ZONING COMMISSION/BOARD OF ADJUSTMENT MEMBERSHIP

PROBLEM: Legislation enacted in 2020 limited membership on county zoning commissions and boards of adjustment to individuals living in the area regulated by the county zoning ordinance. This has led to difficulty in finding replacements and filling vacancies on these important, citizen-driven boards and commissions.

SOLUTION: The legislature should revert back to previous law requiring a majority of the members of the zoning commission and board of adjustment reside in the unincorporated area of the county, or absent that reversion, should allow for the appointment of a member residing within the county but not in the area regulated by the zoning ordinance if the board of supervisors has made a good faith effort to appoint a qualified person for a period of three months but has been unable to make a compliant appointment. Individuals owning property in, but not residing in the area regulated by a zoning ordinance, should be eligible to serve on the zoning commission or board of adjustment.

POLICY STATEMENTS . COUNTY ADMINISTRATION AND ORGANIZATION

Absentee Ballot Commencement Date

Prior to passage of House File 516, the county commissioner of elections was required to begin mailing absentee ballots to those who had requested one “as soon as ballots were printed.” In addition, the commissioner of elections was required to provide access to absentee voting in person at the commissioner’s office also when the ballots were made available but no sooner than 40 days prior to the election. After HF 516, both processes now cannot begin until 29 days prior to the election. With an increased number of voters utilizing the absentee process, shortening the number of days that voters have access to absentee ballots is not only problematic to the voter, it is also problematic for the commissioner’s office and staff. ISAC supports the reinstatement of the language in Iowa Code prior to HF 516 that would allow county commissioners of elections the ability to mail absentee ballots after they are available and to allow absentee ballot voting at the commissioner’s office 40 days prior to the election.

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 ensure 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.

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 limiting conference board membership to representatives from the county, cities, and school districts.

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 Iowa 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.

POLICY STATEMENTS . COUNTY ADMINISTRATION AND ORGANIZATION

County Official Compensation

Factors outside the control of compensation boards, department governance boards, and boards of supervisors often affect the duties and responsibilities of county officials and departments with little consideration given when compensation packages are decided. Response to a global pandemic and continually changing election laws are two examples of these factors. ISAC supports more thoughtful consideration of the changing duties and responsibilities of each elected and appointed official and county department when recommending and approving compensation packages. This review should be fair and equitable to all parties, provide a realistic wage reflecting current duties, and meet the ever increasing need to attract and retain county employees.

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.

Electronic Meetings

The state open meetings law allows a government body to conduct a meeting by electronic means only in circumstances where such a meeting is impossible or impractical to be held in person. The term impractical is open to interpretation and has produced differing legal opinions given various circumstances. Furthermore, counties now use electronic meeting technology not contemplated by current law that often allows more access and transparency than fully in-person meetings. ISAC supports striking “only in circumstances where such a meeting in person is impossible or impractical” from Iowa Code §21.8(1). This authorizes a governmental body to conduct business by electronic means regularly or on occasion, at its discretion, so long as all other open meetings requirements are met.

Election Hours

As a result of recent issues affecting the conduct of elections, the need to provide more timely election results, and the continuing challenge to attract and retain poll election officials, ISAC supports the following:

- Allow polls to open at 12:00 pm (noon) for special elections.
- Allow polls to open at 12:00 pm (noon) for city/school elections for cities with populations under 3,500.

Geographic Information Systems (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 Iowa Geospatial Infrastructure program. ISAC encourages continuing efforts toward building partnerships and the identification of funding for sustainable and integrated GIS at all levels of government.

An accurate census count is important to both states and local jurisdictions for many reasons, including electoral representation and federal assistance programs. The address information provided by the Census Bureau is not comprehensive so accurate address maintenance falls to local jurisdictions. GIS is critical in ensuring local address lists are up-to-date, and as a result, the information provided to the Census Bureau is as accurate and complete as possible. In the case of federal assistance programs, it is estimated that just a 1% undercount in the 2010 Census would lead to over \$38 million less in Federal Medical Assistance Percentage (FMAP)-based program funds to the state of Iowa. ISAC supports the establishment of a state-funded grant program or annual state allocation to local jurisdictions for GIS programs undertaking address maintenance efforts.

Guardian Ad Litem Fees

Iowa Code §915.37 provides that a prosecuting witness who is under age 18 in sexual abuse cases is entitled to have a guardian ad litem appointed to represent the child's interest in the case. This is an important role as child witnesses as otherwise the child does not have an advocate within the court proceedings. In 2002 the Iowa Supreme Court found that the indigent defense fund for the state should pay for these guardian ad litem fees. See *State Pub. Defender v. Iowa District Court for Wapello County*, 644 N.W.2d 354 (Iowa 2002). Then, in 2003 the legislature amended Iowa Code §815.11 to specifically exclude payments pursuant to Iowa Code Chapter 915. This has left counties in the position of having to pay for legal fees that should be paid by the state. Striking the exclusion of Section 915 from Iowa Code §815.11 would require the state once again pays for guardian ad litem fees for child witnesses in sexual assault cases.

POLICY STATEMENTS . COUNTY ADMINISTRATION AND ORGANIZATION

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 Iowa 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.

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.

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 Iowa 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.

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 \$145,000 a county must obtain competitive quotes, and county projects must be put out for public bid if a horizontal project is over \$120,000 or a vertical project is over \$196,000. 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

Under current law a lien on off-road vehicles, vessels, and snowmobiles can only be released in the county in which they are registered. 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. ISAC supports allowing any county recorder to release the lien on any off-road vehicle, vessel, or snowmobile in the Recreational Vehicle and Vessel Registration System (RVVRS) regardless of the county of origin.

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 the fair and equitable treatment of elected officials.

POLICY STATEMENTS . COUNTY ADMINISTRATION AND ORGANIZATION

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.

Townships and Township Trustees

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

User Fees

There are a number of services that counties provide to the public that are subsidized by property taxes because the fees charged to the customers are not adequate to pay for the service. Many fees have not been adjusted in many years, and the increased expenses are funded by the property taxpayer. ISAC supports modernizing fees to cover the cost of providing the service in order to reduce the burden on property taxpayers. In the case of state services provided by the county, ISAC supports modernizing fees or adjusting the amount retained by the county or a combination of both.

Vehicle Registration Fee Refunds

If a vehicle owner trades vehicles and is owed a credit for the unused portion of the annual registration fee, the credit is not extended to the new vehicle if it is less than \$10. The unused portion of the registration fee rightfully belongs to the vehicle owner and should be credited to the registration fee due for the new vehicle regardless of the dollar amount. ISAC supports the removal of language disallowing unused registration fees under \$10 to be credited.

Writing Fees

Iowa 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. Iowa 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 Iowa 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

In 2022, the Iowa Legislature and Governor made changes to Iowa's Bottle Bill. Among the changes, the portion of deposit fees collected going to redemption centers was doubled to two cents, and some of the requirements for grocers to take back containers were reduced. The deposit on containers continues to be five cents. This has not changed since the law was enacted in 1979, even though a nickel in 1979 translates to closer to a penny in 2022, providing much less of an incentive for people to return containers for recycling. Also unchanged are the types of containers that require a deposit – many of today's beverages have no deposit. ISAC continues to support a working group of interested parties be convened periodically 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.

County Infractions

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. ISAC supports amending Iowa Code §331.307(9) to mirror Iowa Code §331.384 that relates to public health and safety hazards 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.

Energy Resources

ISAC supports Iowa's agricultural producers, educational institutions, and industries in the research, development, and use of renewable fuels, such as E85 and biodiesel, and alternative energy resources, such as wind power, 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. ISAC also supports an indemnity fund for wind energy conversion property to ensure proper site and property clean up and disposal in the case of abandonment.

Maintenance of Public Health Laws and Regulations

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

Nicotine

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

POLICY STATEMENTS . ENVIRONMENT AND PUBLIC HEALTH

Radon

Radon is a radioactive gas that is invisible, odorless, and tasteless. It is found in soil and rock that comes from the breakdown of uranium. Every county in Iowa is in the zone with the highest potential radon levels and Iowa leads the nation with over 70% of homes above the recommended action level. Radon is the second leading cause of lung cancer in the United States and the leading cause of lung cancer in non-smokers. Simple, inexpensive venting techniques used during construction of a new home can safely remove the radon gas and help with other indoor air quality issues (mold, mildew, etc.). ISAC supports Radon Resistant New Construction in all newly built homes as well as a time-of-transfer radon test in all homes.

Raw Milk

Raw milk accounts for approximately 1%-3% of milk sales in the United States, while it is responsible for 97-99% of all milk-related outbreaks. According to the CDC, outbreaks related to raw milk occur more than 150 times more often than outbreaks associated with pasteurized milk. To protect the health of Iowans, the Legislature should continue to firmly support pasteurization of milk which kills any disease-causing bacteria.

Unsewered Community Revolving Loan Fund

Many 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 Iowa.

Substance Abuse Treatment

ISAC supports the appropriation of sufficient state funds to counties if required by the state to make services available for evaluation, medical and social detoxification, and prescribed outpatient, residential, or inpatient treatment, including for Iowans 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.

POLICY STATEMENTS . LAND USE AND RURAL AFFAIRS

Agricultural Building Value

The value generated by agricultural buildings is automatically subtracted from the value generated for agricultural land by the productivity formula. The result is that the construction of any new agricultural building adds zero net value to Iowa's property tax base. This situation serves as a disincentive to agricultural economic development for county governments because large-scale livestock operations impose significant additional costs on counties, such as road maintenance, without expanding the tax base to help pay for those costs. ISAC supports legislation that values agricultural buildings at their replacement cost new less depreciation and then adjusted by the appropriate agricultural factor with the value being in addition to the valuation determined for agricultural land.

Agricultural Exemption from Zoning and Building Codes

The exemption for farmhouses 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 farmhouse 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, 2025. 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

Iowa is ranked near-bottom among the states in the percentage of public land available to its citizens. The lack of public lands reduces outdoor recreation opportunities, water quality, and protection of natural resources, all of which are of great importance to Iowans' health and quality of life. Equally important are the jobs associated with our public lands – jobs that are labor-intensive and vital to rural Iowa communities, including tourism, 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 and acquisition of public lands in Iowa.

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 Iowa. ISAC supports regulations or prohibitions on private deer herds which would reduce the threat of CWD to the wild deer population.

Forest Reserve Property Tax Exemption

ISAC understands the value of the wildlife habitat, water quality, soil preservation, and outdoor recreation provided by property tax exemption for forest reserve land but recognizes there are abuses and misuses of the program and enrolled land still receives public services such as road maintenance and emergency services. ISAC supports exploring: a partial rollback of the exemption or a payment-in-lieu-of-taxes; consideration of moving the minimum acres for qualification from two to five acres; increased tools for enforcement of program rules; and reforming the recapture tax provisions to place responsibility with the seller.

POLICY STATEMENTS . LAND USE AND RURAL AFFAIRS

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 Iowa Code §161E.9 that would allow a tax to be levied for flood and erosion control on all real property.

Flood Plain 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 up-stream drainage areas.

Funding of the Iowa Department of Natural Resources

Iowa counties rely heavily on many important programs administered through the Iowa Department of Natural Resources (DNR), the Iowa 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 are 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 Iowa DNR and is against the diversion of current program funding such as from REAP for other DNR services.

POLICY STATEMENTS . LAND USE AND RURAL AFFAIRS

Grants to Counties Program

The Department of Health and Human Services (DHHS) Grants to Counties (GTC) program was created in 1987 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 in Iowa and present a serious threat to groundwater quality. The funds for the program come from a tax on all pesticides (commercial, ag, and residential). The Legislature should continue to provide authority to DHHS to reallocate unused funds to all counties during the next grant cycle and to reallocate funds during the current grant cycle to counties needing additional funds for GTC.

Invasive Species

Iowa's native flora and fauna are under attack by invasive plants, animals, and insects. Non-native species threaten Iowa's ecosystems and have the potential to seriously impact Iowa'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 Iowa's public waters. The program was based on a long-term ranking system that provides adequate funding over multiple years to address Iowa'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 Iowa'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.

Land Banks

ISAC supports enabling legislation to authorize the creation of municipal land bank entities. Land banks have proven effective in other states in decreasing the number of blighted and abandoned properties in the region, increasing the access to affordable housing, increasing access to buildings and land to redevelop, increasing tax revenues, and turning community liabilities into assets. Enabling legislation should create a framework to provide the entity with the special powers necessary to have an impact in Iowa and to provide a basis for city and county powers, taxation of properties, and tax sales.

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.

POLICY STATEMENTS . LAND USE AND RURAL AFFAIRS

Master Matrix Updates

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”;
- 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; and
- authorize an administrative fee to be charged for evaluation of siting and review of the master matrix.

Counties that have adopted a Construction Evaluation Resolution (CER) are required by Iowa 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. ISAC supports legislation that would authorize a Master Matrix review fee to be collected and that would implement an optional pre-application review of an applicant’s Master Matrix score prior to formal submittal.

Rivers Program

The Rivers Programs at the Iowa Department of Natural Resources (DNR) is involved with not only recreation, but preservation, conservation, restoration, low head dam modification, and stream bank stabilization. Two priorities of the program include water trail development and dam mitigation. Iowa is blessed with a variety of rivers, creeks, and lakes offering a number of different types of experiences for beginner to expert paddler. As communities continue to develop and promote water recreation on Iowa’s 18,000 miles of navigable streams, it is extremely important to fund the Rivers Program. ISAC applauds the important work of the DNR Rivers Program and strongly supports funding the program to provide Iowa communities the tools to encourage safe and responsible use of Iowa’s river resources.

Rural Development

In order to restore and sustain rural viability in Iowa, five 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 Iowa. Current college tuition reimbursement programs to assist doctors who decide to practice in rural Iowa should be expanded to include dentists, mental health professionals, and health care professionals.

POLICY STATEMENTS . LAND USE AND RURAL AFFAIRS

Housing

Rural Iowa cannot experience a revival until people know that affordable housing, new or existing, for low to moderate-income families is available. The Iowa Enterprise Zone 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 Iowa, and additional state support is needed in this area. A partnership should be established between counties, cities, and the state to create a housing trust fund.

Water and Wastewater Programs

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

Broadband Internet Access for Rural Iowans

High-speed broadband internet service is not readily available in many parts of rural Iowa. Broadband access is required 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.

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 Iowa.

Watershed Management Authorities

In 2010, Iowa lawmakers passed legislation authorizing the creation of Watershed Management Authorities (WMA). WMAs are a mechanism for cities, counties, soil and water conservation districts (SWCDs), and stakeholders to cooperatively engage in watershed planning and management. A WMA is formed by a Chapter 28E Agreement by two or more eligible political subdivisions within a specific eight-digit hydrologic unit code watershed. A board of directors governs the WMA, which may undertake the following activities:

- assess and reduce flood risk;
- assess and improve water quality;
- monitor federal flood risk planning and activities;
- educate residents of the watershed regarding flood risks and water quality;
- allocate moneys made available to the Authority for purposes of water quality and flood mitigation; and
- while the driving motivation for WMA formation may be water quality improvement and/or flood risk reduction, there are multiple benefits to cooperating with other jurisdictions within a watershed:
 - conduct planning on a watershed scale, which has greater benefits for water quality improvement and flood risk reduction;
 - foster multi-jurisdictional partnership and cooperation;
 - leverage resources such as funding, technical expertise; and
 - Facilitate stakeholder involvement in watershed management.

ISAC supports this broad-based and multi-jurisdictional approach to watershed management in Iowa and supports funding WMAs and personnel.

POLICY STATEMENTS . PUBLIC SAFETY

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 Iowa 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 Iowa Code §602.1302 to include that the judicial branch "shall reimburse counties with the expenses associated with Iowa 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.

E911 and Public Safety Interoperability

ISAC supports changes to the Iowa Statewide Interoperability Communication Systems (ISICS) board, in conjunction with various public safety and fire associations, to address needed policy changes and communication/technology updates to solve this problem. ISAC also supports additional 911 grant monies for rural agencies that need resources to access updated communication systems.

POLICY STATEMENTS . PUBLIC SAFETY

First Responders Safety Act

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 emergency and recovery personnel who are responding. As a result, ISAC supports legislation that would require utilities to temporarily stop service within mandatory evacuation zones. In addition, ISAC supports a requirement to the Iowa 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.

ICN Access for Emergency Management

Iowa counties have been unable to access the Iowa Communications Network (ICN) because they are not included in the definition of a “public agency” for purposes of ICN use in Iowa 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.

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.

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.

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.

POLICY STATEMENTS . PUBLIC SAFETY

State Funding for Emergency Management and Homeland Security

While the state of Iowa places many requirements on 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.

Storm Shelters

Many Iowans 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

Iowa 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 Iowa 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.

Business Property Tax Credit (BPTC) Reform

The administration of the Business Property Tax Credit (BPTC) is overly complex and places excessive burden on county officials and state agencies because of the collection, formatting, submittal, and maintenance of property data and the granting of the credit to property units rather than per parcel. The timeframe for this process has also proven problematic and can cause delays in preparing tax statements. ISAC supports simplifying the BPTC by changing it to a per parcel credit while still using maximum values and multipliers to maintain the goal of targeting small businesses. ISAC also supports full funding of reimbursements to local tax entities for extending the BPTC.

Declaration of Value Filing on Limited Liability Company Transfers

When a property is sold in Iowa 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 taxpayers 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

Iowa 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

Legislation passed in 2021 expanded the low-income elderly and disabled property tax credit to cover the difference between the property tax paid in the base year and the taxes due in subsequent years for property owners aged 70 years and older and gross income at or below 250% of the federal poverty level. This change was made without additional state funding and the loss of revenue must be absorbed by local taxing entities, expanding an already underfunded mandate. ISAC supports property tax credits for vulnerable Iowans that can least afford to pay, but tax credits granted by the state should also be funded by the state.

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 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 taxpayers fund their own credits. Adequate funding for the programs that counties provide is critical.

Property Tax

Iowa'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. 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, the phasing-out of the commercial and industrial property rollback, and the low-income elderly and disabled tax credit. 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.

ISAC supports property tax reform that stabilizes the tax base, resolves unfair discrepancies within the current tax base, improves accountability in the budgeting processes of local governments, and imposes a reasonable limitation on city and county property taxes while maintaining local control for citizens and their elected representatives. There are steps that the Iowa Legislature could take that would improve the system and address the tax burden of local property owners:

- ISAC supports a phased-in decoupling of agricultural buildings from agricultural land, and the valuation of agricultural buildings at their full market value. Agricultural buildings account for about \$1.5 billion, or 5.1% of agricultural taxable value. However, the value generated from agricultural buildings is automatically subtracted from the value generated for agricultural land by the productivity formula. The result is that the construction of any new agricultural building adds zero net value to Iowa's property tax base. This situation is doubly problematic because large-scale livestock operations and grain facilities impose significant additional costs on counties, such as for road maintenance, without expanding the tax base to help pay for those costs.
- ISAC supports decoupling 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.
- ISAC supports a lower limit on the assessment growth limitation. 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.

Tax Increment Financing

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. A couple steps can be taken to improve TIF without significantly affecting its use as an economic development tool. ISAC supports limiting 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. ISAC supports reestablishing the base year or advancing 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. ISAC opposes removing specific taxing entities or components from the division of revenue currently authorized by law.

POLICY STATEMENTS . TRANSPORTATION

Alternative Funding for County Roads

County roads are increasingly being subjected to loads that are causing excessive damage due to changes in farming practices and the development of biofuels, wind farms, and large confinement operations. The potential for additional mining and hydraulic fracturing projects in the state would make this problem even worse. County roads were not built with adequate base or surfacing to resist loads from an increasing number of trucks, large grain carts and wagons, manure tanks, agricultural floaters, and construction vehicles. These larger vehicle loads are stressing county roads at a time when revenues are either flat or decreasing and material, labor, and fuel costs are increasing and stressing road maintenance budgets. As vehicle fuel efficiency increases, traditional Road Use Tax Fund revenues will further decline. To address the additional road damage caused by these changes in equipment and the location of new facilities on unpaved or lightly paved county roads, ISAC supports additional revenue options that focus on recovering the cost for serving these facilities. ISAC recommends that these additional revenue options be in the form of surcharges, impact fees, development fees, or licensing fees for the location of these facilities. Examples include but are not limited to: a per head livestock fee; a per gallon liquid manure fee; a permit fee for large agricultural equipment used on county roads, similar to the agricultural floater permit; a minimal per gallon fee for each gallon of biofuel produced, similar to surtaxes on coal and other fossil fuels charged by many western states; or other use-based fees.

Buggy/Carriage Registration

Buggies and carriages used for travel, especially those exempt from the steel wheel prohibition, cause damage to roads. With no fuel tax or registration fee, these vehicles are not contributing to the Road Use Tax Fund that helps with the maintenance, repair, and replacement of secondary roads. ISAC supports a registration fee for buggies/carriages, the same as other trailers.

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 Iowa's roadways and bridges. The increases in axle weight allowances create a condition of extreme danger to Iowa'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.

Off-Highway Vehicles on County Roads

County boards of supervisors may allow the use of all-terrain vehicles (ATV) and off-highway vehicles (OHV) on designated hard-surface county roads, while such use is allowed on county gravel roads statewide following legislation passed in 2022. ISAC opposes any further degradation of local control regarding the regulation of ATV and OHV use on secondary roads.

Railroad Intersection Repairs

Maintenance and repair issues related to railroad crossings on secondary roads and over drainage district assets can be problematic because the railroad right-of-way is private property and repairs rely on cooperation from the railroad company. ISAC supports amending Iowa Code §327G to more clearly define the railroad's duties and financial responsibility for intersection maintenance and repairs.

POLICY STATEMENTS . TRANSPORTATION

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

Iowa 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 Iowa Code §668.10, that provides for government exemptions from liability, includes counties as well as cities.

Secondary Roads Funding

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. 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, Iowa'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 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 Iowa'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. ISAC supports the following proposed improvements to the funding of the secondary road system:

- the Transportation Investment Moves the Economy in the 21st Century (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; and
- 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.



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