

# **DRAFT - 2024 Legislative Priorities – Member Voting Version**

## **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 20 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.

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.

### **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 that 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 Legislature 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 Legislature 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.

### **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 even a 1% undercount in the decennial census could lead to tens of millions of dollars 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 minor’s interest in the case. This is an important role as minor witnesses otherwise do 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 to once again pay for guardian ad litem fees for child witnesses in sexual assault cases.

### **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 negative 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 is 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.

### **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 quote as established by the horizontal and vertical bid threshold subcommittees as prescribed in Iowa Code §314.1B. 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.

### **Retaining the Compensation Board**

After years of unfair and discriminatory methods of setting the compensation for elected county officials, the Legislature enacted the present law that is fair to the elected officers and to the public. The law, that 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.

### **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 the 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 county 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.

### **Zoning Commission/Board of Adjustment Membership**

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. ISAC supports legislation that would authorize the appointment of a member residing within the county but not in the area regulated by the zoning ordinance if the individual owns property regulated by the ordinance.

## **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

which provides 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 to 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.

### **Environmental and Public Health Alignment**

With the recent changes at the state level with the combining of the Iowa Departments of Public Health and Human Services, along with the alignment process looking further how local public and environmental services are provided, it is vital that local stakeholders be included in process. Therefore, ISAC strongly supports that local environmental and public health professionals be included on the alignment planning team in an advisory role.

### **Food Safety**

Food safety in the State of Iowa has been dramatically put at risk in recent years by the creation of the Home Food Processing License and the expansion of this license to allow for the preparation and sales of hot, made-to-order food out of the home. This expansion causes several concerns as these private residences are not zoned as businesses and place additional strain on utilities such as sewer, water, and trash disposal. Accordingly, ISAC is

opposed to any further expansion of this license that would allow vendors to sell food for on-site consumption i.e., an in-home restaurant.

### **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.

### **Local Public Health as an Essential Service**

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. Therefore, ISAC supports amending Iowa Code Chapter 137 to include language to outline funding levels and sources of funding. Funding language currently found in Iowa Code Chapter 80 would then need to be modified to allow the local agency to determine the services necessary for expending these funds.

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

Public and environmental health laws and regulations are intended to protect the health of all Iowans. Therefore, such laws and regulations must be based on sound scientific principles. Local Boards of Health are established to provide unbiased direction on important matters of public health. Proposals to change public and environmental health protections in the law should be in response to new evidence based on sound scientific principles of disease prevention and environmental health protection. Policy changes should be accompanied by an assessment from the Council on Health and Human Services and organizations representing local public and environmental health agencies. Public and environmental 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.

### **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**

While raw milk accounts for just a small percentage of milk sales in the United States, it is responsible for well over 90% of all milk-related outbreaks. According to the Centers for Disease Control and Prevention (CDC), outbreaks related to raw milk occur at least 150 times more often than outbreaks associated with pasteurized milk. To protect the health of Iowans, the Legislature should reverse course on allowing raw milk sales by repealing the applicable provisions found in SF 315 (2023 Acts).

### **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 cities 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.

## **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.

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

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 services of these essential services for all Iowans. ISAC supports an increase of the carry forward balance restriction from 5% to 10% to maintain timely payment to providers should the state fall behind in their quarterly payments to regions.

### **Substance Use 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 use 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.



## 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 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 in 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. HF 655 adopted in 2015 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 the health and quality of life of Iowans. 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.

### **Federal Land in Special Districts**

Various federal agencies of the United States government own land throughout Iowa. Federal lands are not subject to property tax levies, but the federal government should take responsibility for fees and costs associated with being in a special district. Refusal to pay costs associated with benefited land in a special district shifts the burden to the remaining landowners. ISAC supports federal regulatory and legislative efforts to ensure the federal government pays its fair share of special district fees, including drainage district assessments for land owned by United States Fish and Wildlife.

### **Forest Reserve Property Tax Exemption**

ISAC understands the value of the wildlife habitat, water quality, soil preservation, and outdoor recreation provided by the 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 response. 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.

### **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 to 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 will 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 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, 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 agencies; and
- funding and technical assistance to utilize urban and rural best management practices in the design, construction, and maintenance of projects that increase filtration of storm water, reduce water runoff, and collect and hold runoff in upstream drainage areas.

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

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 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 DNR and is against the diversion of current program funding such as from REAP for other DNR services.

### **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. The Legislature should support the planting and protection of native species and strongly discourage non-native species by providing 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 on several socio-economic, water quality, and watershed factors. The ranking process resulted in a priority list of 35 lakes. To address the issues identified in these watersheds and to be able to adequately plan for these multi-year, multi-jurisdictional, and multi-funding sourced projects, the Lake Restoration Program needs stable funding of approximately \$8.6 million per year for at least a 10-year period.

### **Land Redevelopment Trusts**

ISAC supports enabling legislation to authorize the creation of land redevelopment trusts. These municipal entities 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 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.

### **Master Matrix Updates**

It has become apparent that there are some lands that are not adequately protected by current setback requirements for concentrated animal feeding operations (CAFOs). 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 CAFO 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 CAFOs 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 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.

### **River Programs**

The River 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 several 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 River Programs 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**

To restore and sustain rural viability in Iowa, five important issues should be considered by the Legislature:

### ***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 would 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 dental, 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 public health care professionals.

### ***Housing***

Rural Iowa cannot experience a revival until people know that affordable housing, new or existing, for low to moderate-income families is available. The Iowa Enterprise Zone is an excellent program, but under existing law it does not work efficiently for 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 among 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. Small cities, 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 WMA 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 and 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.

## **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 to identify state and local policy and funding barriers that minimize 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 if 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. 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 has resulted in an increased need for courthouse and county building security. Counties are faced with the financial burden of the associated increased costs. ISAC supports adding language at the end of Iowa Code §602.1302 to include that the judicial branch "shall reimburse counties for 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.

### **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.

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

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

### **Justice Assistance Grants**

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

### **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 use, 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 veteran 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.

### **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's 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, that 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.

## TAXATION AND FINANCE

### **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.

### **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 Reform**

Legislation passed in 2023 aims to impose reasonable limits on county and city property tax growth and to improve accountability in the budgeting processes of local governments. ISAC supports continued work on the property tax system that would stabilize the tax base and resolve unfair discrepancies within the current system. ISAC supports the following steps that the Legislature could take that would improve the system and address the tax burden of local property owners:

1. Funding or fees for services that the county is required to provide should be equal to the cost of providing the services. The fees retained by counties for state services performed at the local level are not covering this cost and property taxpayers are subsidizing these state services.
2. Ensure fairness and accountability in the cost sharing arrangements between the state and counties. Some examples include providing space for the judicial branch/courts and the Department of Health and Human Services, as well as the funding of juvenile detention services.
3. As the state determines how to manage its funding priorities, the Legislature must understand that funding taken from local governments could result in cuts in services or increases in property taxes. 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.
4. Legislation should be passed to phase-in a decoupling of agricultural buildings from agricultural land and to value agricultural buildings at their full market value. The value generated from agricultural buildings is automatically subtracted from the value generated for agricultural land by the productivity formula, so 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.
5. Legislation should decouple residential and agricultural property for purposes of the assessment growth limitation. The practice of limiting the growth of both classes to the lower level of the two, which began in the late 1970s to address rapidly rising residential values, is outdated and contributes to the growing disparity between residential property and commercial/industrial property. Each class of property should rise or fall, subject to the assessment growth limitation, on its own market factors.

### **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.

### **TRANSPORTATION**

#### **Buggy and 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 and 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.

### **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.

### **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 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 property tax dollars that can be transferred to be used for secondary roads and bridges, so they are dependent on state and federal funds for critical infrastructure maintenance and repair. The use of Transportation Investment Moves the Economy in the 21st Century (TIME-21) funds is limited to farm-to-market and bridge construction. Due to the past shortfall in road funding, counties have turned to bonding 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 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.
- explore the use of local option taxes and surtaxes dedicated to local road and bridge maintenance and repair.

### **Secondary Road Weight Limits**

ISAC supports Iowa's economic needs and growth. A key to economic growth is the efficient transport of goods, but too often this leads to efforts to increase weight limits for large trucks. While we recognize the need to take action to improve and increase the functionality of the surface transportation system, we caution that even a small

increase in weights on existing configurations causes exponentially increasing damage at a time when the sustainability of the gas tax is challenged by increasing fuel efficiency. Appropriate increases in the number of axles in the configuration would better distribute load weights and relieve some of these stressors. ISAC supports efforts to facilitate responsible weight limit increases along with sustainable funding to offset associated costs.