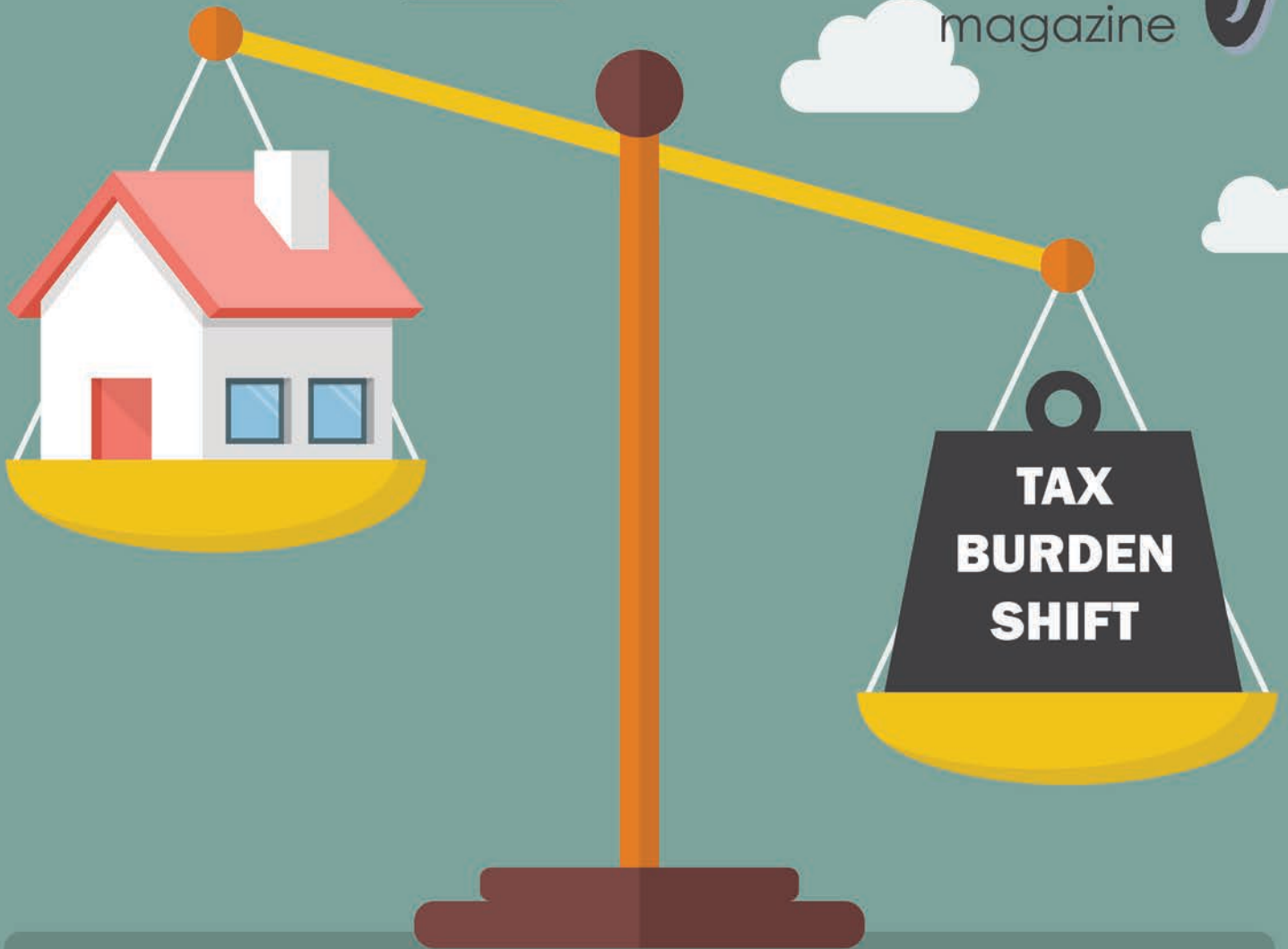


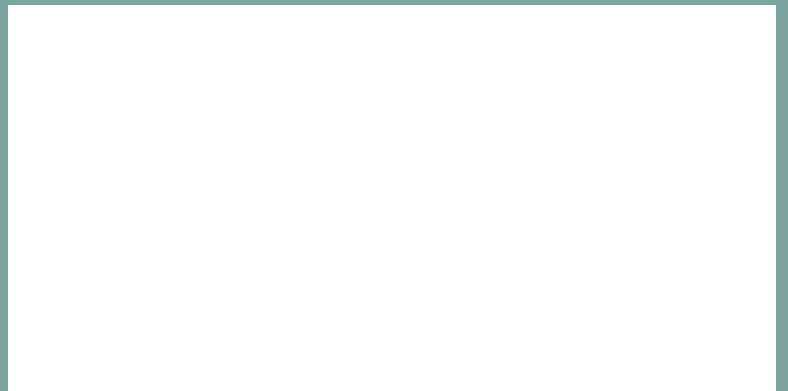
# The Iowa County

magazine



## UNFUNDED MANDATES

February 2024  
ISAC Top Legislative Priority:  
Unfunded Mandates





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# The Iowa County

February 2024 \* Volume 53, Number 2

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Iowa State Association of Counties  
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#### ISAC's Mission:

To promote effective and responsible county government  
for the people of Iowa.

#### ISAC's Vision:

To be the principal, authoritative source of representation,  
information and services for and about county government  
in Iowa.

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# Unfunded Mandates

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As county supervisors and other elected and appointed officials seek ways to reduce the tax burden on property owners in their counties, they could use the help of the Iowa Legislature to address unfunded and underfunded mandates. This might come in several forms from eliminating outdated requirements that have outlived their usefulness to rebalancing cost sharing arrangements or changing funding mechanisms to modernizing fees for service and exploring new streams of revenue. Asking the questions “why is this required?”, “who pays?”, and “are the taxpayers getting a fair deal?” are key to this discussion.

In theory, Iowa Code Chapter 25B, the State Mandates Act, should have prevented this from becoming a significant issue for counties. The Act acknowledges that sometimes the state takes action dealing with local government, including management, services, and finance. The Act then dictates that any such imposition of a new activity or service on a political subdivision be accompanied by full funding of the cost of providing the new activity or service. If the statutory requirement is not funded, the political subdivision is not obligated to provide the service, or in the case of tax credits, they only need to be extended to the taxpayer to the degree to which they’re funded.



**Lucas Beenken**  
ISAC Public Policy Specialist  
[lbeenken@iowacounties.org](mailto:lbeenken@iowacounties.org)

---

We need to look no further than HF 718 from 2023, a bill aimed at reducing property tax asking, to see where this theory breaks down. From the new Homestead Exemption for property owners over age 65 and expanded Military Service Exemption to the new “Truth in Taxation” mailing, the bill explicitly states that the relevant sections and subsections of Chapter 25B shall not apply. This is the legislature acknowledging that it is imposing an unfunded mandate and counties will have to figure out how to absorb it. For new and expanded exemptions this could mean a tax burden shift to other property owners or cuts to services. The new mailing is particularly puzzling as a bill aimed at reducing property taxes will impose a new expenditure of thousands or tens of thousands of dollars depending on the size of the county. The state could have provided funding for the exemptions and a state agency, having the same tax information as the county auditor, could have conducted the mailing.

The point of that slight tangent was to emphasize that the place to begin addressing unfunded and underfunded mandates is to do no more harm. The Legislature should make every effort to avoid new mandates on political subdivisions, but if necessary to impose, should respect the spirit of the State Mandates Act and fully fund the cost of implementation and administration.

Some mandates have local property taxpayers funding portions of direct state services:

- Providing facilities and office space for the district court and personnel (Chapter 602) and law enforcement, bailiff, and/or security services for the courts (Chapter 331)
- Providing office space, supplies, and equipment for Department of Health and Human Services personnel (Chapter 217)

Similarly, some mandates are for state services performed by county personnel where the fees retained are not covering the cost of providing the services:

- Issuance of motor vehicle registration cards/plates, driver’s licenses and nonoperator identification cards, and all-terrain vehicle/snowmobile/vessel registration
- Issuance of hunting, fishing, and fur harvester licenses
- Issuance of marriage licenses
- Collecting and recording of vital records for the Department of Public Health

# Unfunded Mandates

These state services being subsidized by property taxpayers could be addressed by modernizing fees and allowing the applicable county departments to retain the increase.


Some mandates have unpredictable, largely uncontrollable, and significant costs that counties incur based solely on the residence or location of the individual(s) receiving services:

- Costs related to juvenile detention and juvenile shelter care (Chapter 232)
- Prisoner medical costs (Chapter 356)
- Autopsy costs (Chapter 331)

These unpredictable and uncontrollable unfunded mandates could be mitigated with state funding that could spread out the cost burden.

The final item to be addressed in this article that has grown increasingly frustrating for counties is mandated publications and mailings. We applaud the Legislature for beginning to take a closer look at how modern technology and means of communication might effectively keep the public informed and engaged while also saving taxpayer dollars. Truncated published notices and meeting minutes with directions to full digital copies is a good place to start. An examination of the feasibility and effectiveness of the various required mailings should be undertaken. Either an opt-in or opt-out choice for certain property owner or voter mailings might be worth considering, as so many taxpayer dollars go toward printing and postage for a notice that will be tossed aside with the furniture store advertisement and car insurance solicitation. We should ensure the expense of public funds is worthwhile in these cases.

As counties continue to work on reducing the tax burden on property owners, ISAC stands ready to work with counties and the Iowa Legislature on examining unfunded and underfunded mandates and once again asking the questions “why is this required?”, “who pays?”, and “are the taxpayers getting a fair deal?”.




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# ISAC Office Remodel Update

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The ISAC office is currently undergoing a remodel that began in October of 2023, and ISAC staff have been working remotely during this time. The ISAC Board of Directors approved a renovation proposal that includes the following updates to our office space:

- Expanding the size of our largest meeting room
- Purchasing new audio/visual and remote meeting technology for all meeting rooms
- Replacing the meeting room chairs
- Refreshing all office spaces with new paint and carpet
- Updating office lighting from fluorescent to LED
- Expanding the size and usability of the entry way and front lobby
- Creating a secure storage area for equipment
- Adding drop zones for members and staff who don't have a dedicated office space
- Expanding the Iowa County Engineers Association Service Bureau shared office space



**Katie Cook**

ISAC Member Support Coordinator  
[kcook@iowacounties.org](mailto:kcook@iowacounties.org)

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ISAC is excited about the benefits that these changes will afford our members and staff, and we look forward to reopening to the public in February.

For questions about the office space, please reach out to [support@iowacounties.org](mailto:support@iowacounties.org).





# ISAC Office Remodel Update





## INVEST IN LEADERSHIP IN 2024

Stronger Leaders. Stronger Counties. Stronger America.

The National Association of Counties (NACo) High Performance Leadership Academy is announcing scholarships for 2024. Whether you are looking to level up existing leaders or develop emerging leaders as they prepare to address the business of your county, now is the time to make an investment in leadership.

The NACo High Performance Leadership Academy is an innovative, completely online 12-week program created to equip frontline county government professionals with practical leadership skills to deliver results for counties and communities.

Whether you have one or two people in mind for this program or an entire division, the lessons learned from the NACo High Performance Leadership Academy will enable your county to thrive in changing times.

Everyone enrolled from your county is eligible for a NACo 2024 Strong Leaders Scholarship – as much as 50% off the \$2,995 per enrollee price.

### Pricing Schedule

**\$1,995.00** for a single participant

**\$1,795.00** each for signing up 5-9 participants

**\$1,500.00** each for signing up 10 participants

Learn more about the [NACo High Performance Leadership Academy](https://www.naco.org/page/high-performance-leadership-academy) by visiting [www.naco.org/page/high-performance-leadership-academy](https://www.naco.org/page/high-performance-leadership-academy) and reserve your 2024 Strong Leaders Scholarships today.



# 2024 ISAC Board of Directors Sworn in on January 17

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Clay County Supervisor Barry Anderson will serve as the 2024 President of the Iowa State Association of Counties (ISAC). President Anderson began his term on January 1, 2024. He and other members of the ISAC Board of Directors and Executive Committee were sworn in by former Clay County Supervisor and ISAC Past President Burlin Matthews during the Association's January board meeting.

President Anderson has served as Clay County Supervisor for nine years. He served as president of the Iowa State Association of County Supervisors (ISACS) in 2021 and part of 2020 due to the office being vacated. A true believer in education, Anderson has attended the County Leadership Institute, the High Performance Leadership Academy, and countless National Association of Counties (NACo), ISAC, and ISACS conferences and events.



President Anderson is also extremely active on several boards, steering committees, and committees. Locally, he is chair of the Care Connections of Northern Iowa Mental Health and Disability Services Region. He is also a member of the YES Center Board, Youth Drug Court, Iowa Drainage District Association Board, and Iowa County Engineers Service Bureau Board. Additionally, he sits on the Hope Reform Elder Board and the New Coop Board. At the national level, he is a member of the Ag and Rural Affairs Steering Committee, the Rural Action Caucus, and the Membership Committee.

President Anderson has been married to his wife Dana for 32 years. They have three children, Megan, Taylor, and Christopher. They have also been blessed with four grandchildren, Hadley, Vivian, Hallie, and Griffen. Anderson farms 400 acres of corn and soybeans near Greenville. He also finishes 10,000 head of hogs a year.

Members of the 2024 ISAC Executive Committee are: President – Barry Anderson, Clay County Supervisor; 1st Vice President – John Werden, Carroll County Attorney; 2nd Vice President – Linda Zuercher, Clayton County Treasurer; and 3rd Vice President – Mark Campbell, Webster County Supervisor. Executive Committee members are chosen by the ISAC Board of Directors and serve a one-year term.

There are 23 county officials that comprise the 2024 ISAC Board of Directors including four new members who are highlighted in the listing below. Board members are chosen by their affiliate and serve on the ISAC Board until they are replaced by their affiliate. The primary responsibilities of board members include developing and monitoring the ISAC strategic plan, setting legislative priorities, and recommending ISAC's budget.

# 2024 ISAC Board of Directors Sworn in on January 17

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Board members include:

Assessor – Carissa Sisson, Franklin County

Auditor – Eric Van Lancker, Clinton County **\*NEW MEMBER\***

Community Services – Russell Wood, Franklin County **\*NEW MEMBER\***

Conservation – Mike Miner, Mitchell County

Emergency Management – AJ Mumm, Polk County

Engineer – Wade Weiss, Greene County

Environmental Health – Sandy Bubke, Monona County

Information Technology – Micah Van Maanen, Sioux County

Planning and Zoning – Josh Busard, Johnson County **\*NEW MEMBER\***

Public Health – Kevin Grieme, Woodbury County

Recorder – Mary Ward, Cass County

Sheriff – Brad Kunkel, Johnson County **\*NEW MEMBER\***

Supervisor – David Muhlbauer, Crawford County

Veterans Affairs – Patrick Sweeny, Polk County

Past President – Carla Becker, Delaware County Auditor

Past President – Brian Gardner, Linn County Sheriff

Past President – Melvyn Houser, Pottawattamie County Auditor

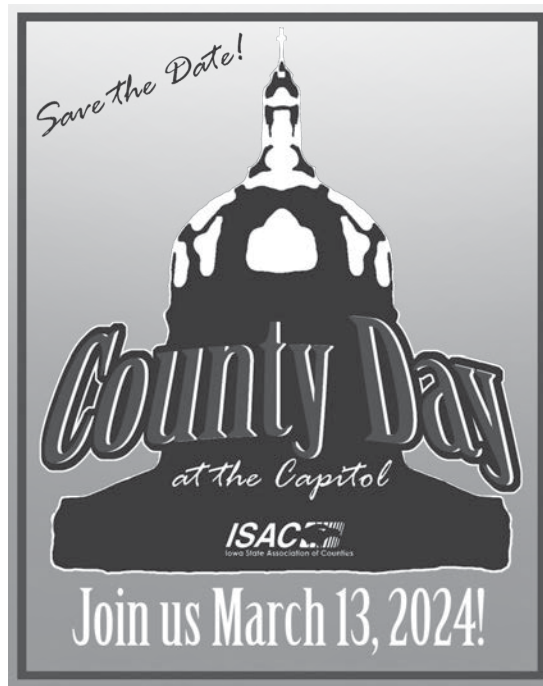
NACo Board Representative – Richard Crouch, Mills County Supervisor

NACo Board of Directors – Grant Veeder, Black Hawk County Auditor



# ISAC County Day at the Capitol

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## **County Day at the Capitol and Pre-Spring Conference HR Seminar March 13, 2024**

### **2024 County Day at the Capitol**

8:30 am – 12:30 pm | Iowa State Capitol

Join all ISAC members and staff as we advocate for good county government at the Statehouse on Wednesday, March 13. Updates from the ISAC Legislative Team will begin at 8:30 am in the Capitol Rotunda. Affiliate displays and legislative interactions will take place from 8:30 am until around 12:30 pm when lunch is over. Affiliate setup will occur from 7:30 am – 8:30 am. Lunch will be served to all attending county officials and legislators.

#### **Tentative Agenda**

7:30 am - 8:30 am | Affiliate Display Setup

7:30 am - 8:30 am | Event Registration

8:30 am | Kick-Off with Legislators

8:30 am - 12:30 pm | Affiliate Displays and Legislative Interaction

11:30 am | Lunch

12:30 pm | Affiliate Display Teardown

### **Pre-Spring Conference HR Seminar**

2:00 pm – 4:00 pm | Veterans' Community Choice Credit Union Convention Center

Following County Day at the Capitol, Spring Conference attendees are invited to attend a seminar that will focus on county HR. This event does not require a separate registration and is included in the cost of the Spring Conference registration fee and/or County Day at the Capitol attendees. A more detailed description of the seminar including speakers and topics that will be covered will be available soon. Please plan to attend.



# Township Trustees and Clerk Training

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For Iowa residents living in rural areas, outside of incorporated cities, the need for services and local government assistance still thrives. Iowans in townships rely on their local township government to provide a broad range of services, from vital functions such as fire protection to maintenance of public cemeteries and the resolution of fence disputes. Some townships may choose to provide other support such as emergency medical service, township halls, parks, libraries, community centers, and playgrounds. Without township trustees and clerks, the township would have no one to craft and recommend budgets to the state. These smaller communities would lack leadership from the longest standing form of government in Iowa.

The township clerk and the township trustees are the locally elected or appointed officials who are responsible for seeing that these services are delivered effectively and economically. Trustees and clerks represent the heart of local government for township residents, and their job is vital to the township community. However, many trustees and clerks assume their jobs with little or no training and experience. Whether elected or appointed, the work that they do is vital to our small communities.

Seeing a need, Iowa State University Extension and Outreach Community and Economic Development began conducting township trustee and clerk workshops in the 1970s to help trustees and clerks understand their roles and responsibilities. Iowa State University Extension and Outreach, Community and Economic Development unit continues this long tradition with training for township and county officials, as well as, the publication of a guide of the key legal provisions and responsibilities of township trustees and clerks.

In the tradition of providing training that can benefit all Iowans and the role that trustees and clerks play in their communities, Iowa State University Extension and Outreach Community and Economic Development is now offering the Township Trustee and Clerk training as a virtual training. The new virtual training can be done on each participant's own time schedule. Once enrolled in the training, participants will get up to six months to complete the training. The course will also be able to remember where each participant left off, so there is no need to complete the training all in one sitting.

The new virtual training consists of four learning modules that are pertinent to the job that trustees and clerks are tasked with. Those modules include duties of the clerk/trustee, cemeteries, 28E agreements, and fence viewing. Each module has a short true or false quiz after it. The training also comes with a free downloadable version of the most up to date Township Trustee and Clerk manual which had previously come as a \$20 charge.

The virtual Township Trustee and Clerk training can be accessed in one of two ways. The first option allows for a group enrollment. This training is utilized when a group, such as a board of supervisors or a county auditor, want to request a group virtual training for a certain number of seats. Payment and program agreements will be worked out ahead of time. The other is the individual option. Training can be accessed by an individual through the Iowa State University Extension and Outreach website for the Township Trustee and Clerk training program at <https://www.extension.iastate.edu/communities/township-trustee-and-clerk-training>. The cost per individual is \$35 and provides the training, the manual, and a course certification at the end.

While the idea of a new virtual training may be daunting, there is plenty of support by Iowa State University Extension and Outreach staff. During the course, there is a helpline that is always answered to assist with any course-related technology issues, as well as an email. Questions about the training and educational content, how to access it, or what enrollment option will work best, as well as general township questions can be directed at Sara Shonrock, [sshonroc@iastate.edu](mailto:sshonroc@iastate.edu) or 515.294.1844.



**Sara Shonrock**

Community and Economic  
Development Field Specialist  
[sshonroc@iastate.edu](mailto:sshonroc@iastate.edu)

# 2024 Calendar

## February 2024

- 8 Statewide Supervisors Meeting  
(Embassy Suites Des Moines Downtown)
- 9-13 NACo Legislative Conference  
(Washington Hilton, Washington, D.C.)
- 21 ISAC Board of Directors Meeting  
(ISAC Office)
- 20-23 ISSDA Spring Jail School  
(Holiday Inn Des Moines Airport)

## March 2024

- 13 County Day at the Capitol  
(Iowa State Capitol, Des Moines)
- 14-15 ISAC Spring Conference  
(Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)
- 26-27 Public Health Conference of Iowa  
(Holiday Inn Des Moines Airport)

## April 2024

- 14-17 ISSDA Spring Civil School  
(Holiday Inn Des Moines Airport)

## May 2024

- 1 ISAC Board of Directors Meeting  
(ISAC Office)
- 8-10 Western Interstate Region (WIR) Conference  
(Mariposa County, California)

## June 2024

- 11-13 ICRA Summer School  
(Okoboji, Iowa)
- 19 ISAC Board of Directors Meeting  
(ISAC Office)
- 26-28 ISACA Summer Conference  
(Embassy Suites Des Moines Downtown)

## July 2024

- 12-15 NACo Annual Conference and Exposition  
(Hillsborough County/Tampa, Florida)
- 17 ISAC Scholarship Golf Fundraiser  
(Toad Valley Golf Course, Pleasant Hill)

## August 2024

- 21-23 ISAC Annual Conference  
(Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)

## September 2024

- 17-20 ISSDA Fall Jail School  
(Holiday Inn Des Moines Airport)

## October 2024

- 2-4 ISAC Board of Directors Retreat  
(Clay County, Iowa)
- 6-9 Assessors Fall School  
(Holiday Inn Des Moines Airport)

## November 2024

- 13 ISAC Board of Directors Meeting  
(ISAC Office)

## December 2024

- 3-6 ISSDA Winter School  
(Holiday Inn Des Moines Airport)
- 4-6 78th Annual Iowa County Engineers Conference  
(Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)

If you have any questions about the meetings listed above or would like to add an affiliate meeting to the ISAC calendar, please contact Kelsey Sebern at [ksebern@iowacounties.org](mailto:ksebern@iowacounties.org).

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Email Luke ([lukea@pdaleadership.com](mailto:lukea@pdaleadership.com)) to secure your scholarship, enroll your team, and celebrate with us. Let's make leaders better, together, in 2024 and beyond.







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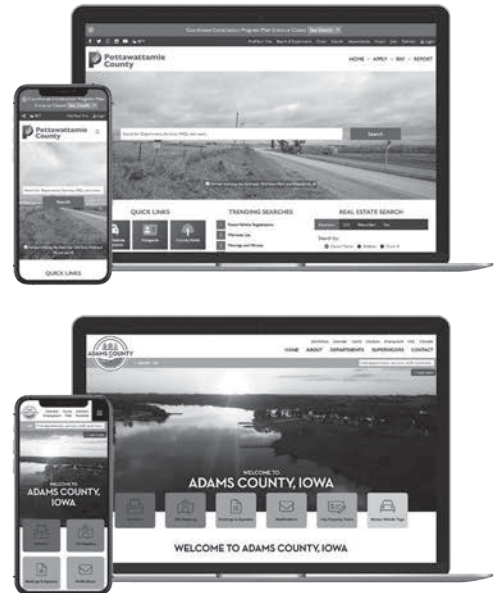
Rebecca Bissell  
Auditor, Adams County

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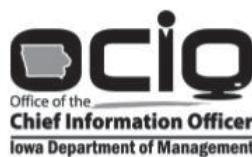
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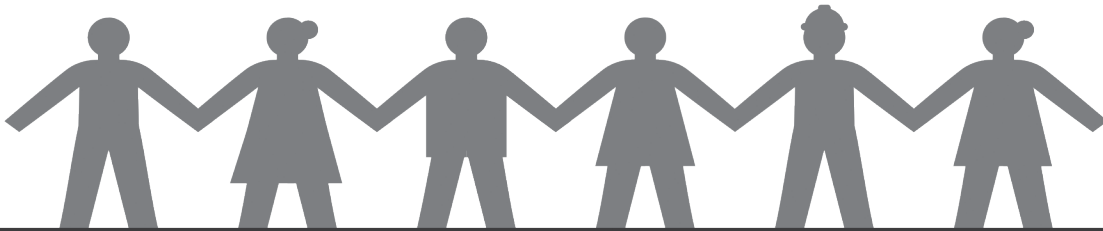


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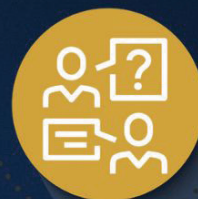
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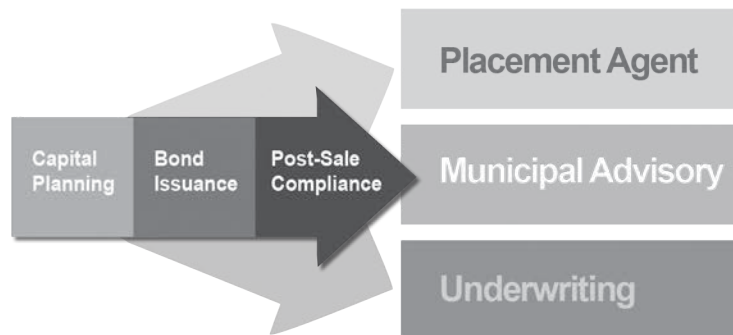
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- Experience and wellness discounts
- Multiple networks and plan designs
- 28 member counties



## Worksite & Ancillary Program

- Group accident and critical illness plans
- Accident includes AD&D and wellness
- Voluntary Life and Voluntary AD&D
- Group disability products



## Dental Program

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- Voluntary and contributory pricing
- Broad network of providers
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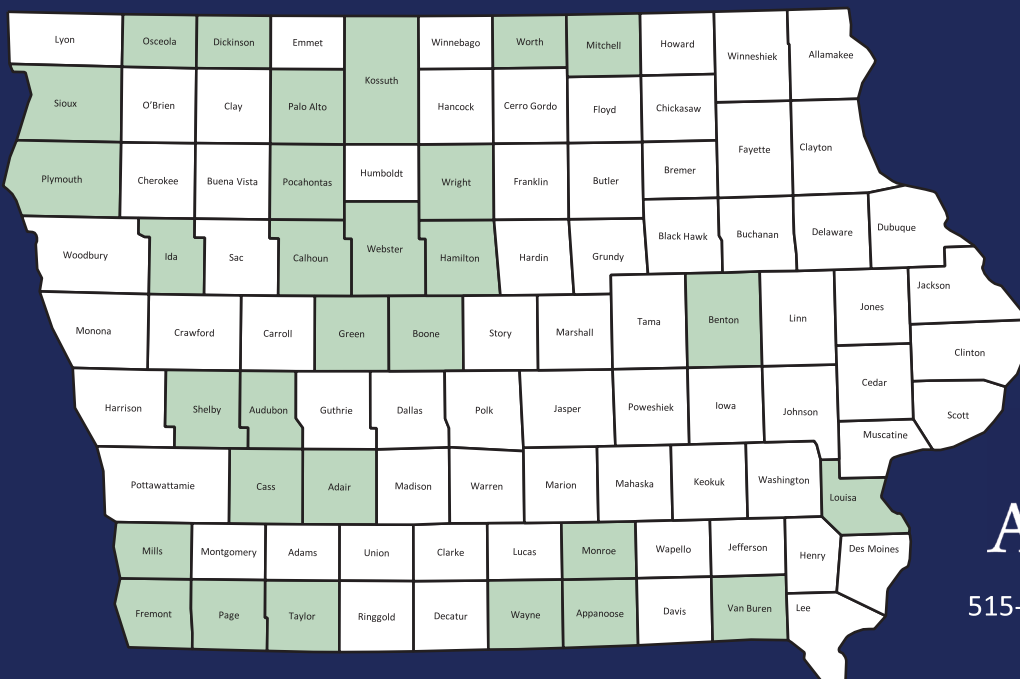
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