

The Iowa County Magazine



December 2024
ISAC New County Officers Edition

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The Iowa County

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The New County Officers School Edition

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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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Open Meetings/Public Records

Iowa Chapter 22 and Personal and Public Records

With the increased ease of use and reliance on personal and government-issued smart phones and computers, potential public records are created quickly and easily. Which can sometimes create a question of when a document is a “public record” under Iowa Code chapter 22?

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The answer is reliant on “the nature and purpose of the document, not the place where it is kept,” *Linder v. Eckard*, 152 N.W.2d 833, 835 (Iowa 1967). “By statutory definition, a public record is a record or document of or belonging to the state or local government.” *City of Dubuque v. Dubuque Racing Ass’n*, 420 N.W.2d 450, 452 (Iowa 1988) (emphasis in original). The record must have been produced by or originated from the government or that originate from other sources but are held by public officers in their official capacity.” *Id.*

Public Records Created on Private Devices

In a world where cell phone use is ubiquitous, these devices, even if private, can create and retain many public records. “If a government official or employee uses privately owned electronic devices or services... to conduct official government business, then the record generated is a public record. What governs the issue is the content of the message.” 21AO:0009 *Public records maintained on privately-owned electronic devices*. A government body cannot avoid public records disclosure by allowing officers or employees to use their privately-owned electronic devices. To hold otherwise would undermine the transparency goals of Chapter 22.

In *Kirkwood Institute v. Sand*, the Iowa Supreme Court considered a situation in which a government employee used his personal email to conduct official government business. 6 N.W.3d 1, 9 (Iowa 2024). In reviewing the government body’s response to a Chapter 22 request for public email records, the Court was clear the requestor was “entitled to see the actual, complete record,” including records created through the employee’s personal email account. *Id.*

The Iowa Public Information Board (IPIB) has also addressed the issue. A recent advisory opinion, 24AO:0008 *Lawful custodian of public record on personal device*, concluded a video recorded on a government employee’s personal cell phone of a meeting between two county government officials was a public record.

Private Records Created on Public Devices

On the other hand, the courts and IPIB have found private email communications, even if located on a public device, do not automatically create a public record. In *Dubuque Racing Association*, another Iowa Supreme Court case, a records request was made for records held by city council members who also served on the board of a nonprofit racing association. In determining whether the records were public records, the Court found the councilmembers were not acting in their official capacity and disclosure of the minutes would not facilitate public scrutiny of their conduct. Simply because members of a council served on the board of the private nonprofit corporation, “the affairs of the corporation did not become the affairs of the government.” 420 N.W.2d at 453.

In a recent IPIB advisory opinion, a police officer’s emails to his attorney and others regarding his divorce and child custody matters were found not to be public records because they were not generated from his role as a police officer. 24AO:0007 *Are private email communications sent from a government email address public records*. This is consistent with the guidance provided by the *Linder* case that it is the nature and purpose of the document, not its location, which determines whether the document is a public record.

Continues on page 6.

ETHICS IN PUBLIC SERVICE:

Character Still Counts

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As I write this, we are less than a week removed from the conclusion of the 2024 campaign and election season. We at the Iowa Ethics and Campaign Disclosure Board, an independent agency of state government, have been busy enforcing Iowa's campaign laws during that time. Just as I wrote for my last feature in this magazine two years ago, "the election is over with, and now the focus shifts away from the business of politics and back to the business of governing." With that in mind, I want to address the second part of my office's responsibilities: ethics. Specifically, what you need to know to be successful in your position and help promote the public's trust and confidence in government.

The first part of the ethics equation is easy to find, it's the government ethics laws found in Iowa Code chapter 68B. These laws are unique to public officials and professionals and cover prohibited conflicts of interest, gifts, and more. You should familiarize yourself with these restrictions and responsibilities: who can't buy you lunch, when you can't vote on a proposal, etc.

You should know the ethics laws enough to know what conduct to steer clear of to avoid breaking the law and any subsequent consequences. Ultimately, the responsibility for following the law is your own, and ignorance of the law is not a defense. It's not hard to avoid violations if you use common sense, check with your legal resources (such as county attorney's office), and lastly, reach out to our office for assistance when needed. Look at our website ethics.iowa.gov for the laws and related resources, too.

The second part of the ethics equation is more abstract. We all know the concepts of what it means to be ethical beyond the law, even though the exact meaning changes from one person to the next. While the government ethics laws we enforce don't always mandate good, ethical character from our public servants, it doesn't mean such behavior is any less important when it comes to successfully carrying out your duties.

In my role, I've found Iowans still expect people serving in government to lead with good character. That is, someone who displays the character pillars of trustworthiness, responsibility, fairness, respect, caring, and citizenship. If you conducted a poll and asked if we need more or less of those traits in our government, I think the results would be a landslide in favor of more. I would also venture to guess many would add "now more than ever before" to the tail end of their response.

Our government ethics laws don't always require us to act with good character; nevertheless, Iowans expect it from their public servants. It's why my office has seen an increase in complaints concerning objectively unethical behavior from those in government that has nothing to do with violating a law. We've always maintained a certain level of decency and civility that seems to be escaping us more and more recently. Understandably, people are concerned to see a shift to an environment featuring the type of unethical behavior that isn't legally prohibited. In today's chronically polarized and hyperpolitical environment, we're experiencing more deviations from those traditional "Iowa nice" qualities in favor of playing nasty, petty political games.

Ethics in Public Service

Like many Iowans, as a kid I was taught the aforementioned pillars of character in school. I know good character is something many of us take pride in, it's supposed to be part of our identity as Iowans. So, let's hold ourselves to those higher standards and make sure people can see integrity present in their government. After all, as someone once said, you can be smart, powerful, rich, and so much more, but, "If you have no character, none of it's worth a damn."

Familiarize yourself with the government ethics laws that apply to you, ensure your conduct embodies the pillars of character, and remember our office is here to help. Whenever you need assistance, please reach out by at ethicsboard@iowa.gov or 515.281.4028.

Open Meetings/Public Records

With so many cases before Iowa courts and the IPIB on this topic, it is important for government bodies to develop policies to avoid commingling personal and public documents and governing the use of private devices for government business.¹ Where possible, best practice is to separate official business entirely by providing officials and employees with government-issued devices or email addresses for all matters pertaining to their public duties to facilitate the retrieval of public records and guard against individual privacy concerns when personal devices are used for public business or vice versa.

Enacted in 2013, the IPIB provides an official, efficient and free legal resource for citizens and government officials to ask questions about Iowa open meetings and records laws, and to address complaints about alleged violations of the laws. Contact us at 515.393.8339 or ipib@iowa.gov.

1. For additional guidance, see the following Advisory Opinions: 18AO:0019 When are documents possessed by public officials "public record" as defined by Iowa Code § 22.1(3)(a-b)"; 21AO:0009 Public records maintained on privately-owned electronic devices; 24AO:0007 Are private email communications sent from a government email address public records; 24AO:0008 Lawful custodian of public record on personal device. All opinions may be found at ipib.iowa.gov.

County Budgeting

Planning for the County's 2026 Budget

A budget is a financial plan, and now is the ideal time to prepare for the upcoming year. While budgets are not certified in Iowa until April 30, the budget process extends over several months and works best with the support of the entire community. Focusing on specific areas assists users in understanding what drives change and safeguards the path to success. The budget process should include assessing strategic plans, key revenues, employee compensation and benefits, and capital improvements.

Strategic Plan

A strategic plan can precede the budget planning cycle and include budget and operational priorities for one or multiple fiscal years. It allows for the gathering of feedback from both external and internal stakeholders on major priorities including revenue or expenditure changes, capital expenditures, and financing activities such as debt issuance or elimination. The plan provides opportunities to develop action initiatives to accomplish approved goals. Many strategic plans use a S.M.A.R.T. model to capture the Specific, Measurable, Attainable, Realistic, and Time-bound aspects of the strategic goal. After the board of supervisors adopts the strategic plan, financial objectives become easier to accomplish as the goals become the focus. The strategic plan can be for both county-wide and departmental objectives. It is good practice to affirm the plan annually and be flexible if priorities change.



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Property Taxes

The biggest challenge to boards of supervisors recently is balancing the growth of county services with the combination of property tax restrictions from House File 718 and Senate File 2442. These files reduce the dollars a county may receive based on a rate limitation. The rate limitation flattens the new property tax dollars received by the county by reducing the tax rate based on the taxable growth within the county. Assessment growth tiers limit the General Fund Basic and the Rural Fund Basic property tax rates through maximum allowable levies.

Tier	Non-TIF Taxable Growth	Basic Tax Fund Levy Reduction
1	0% - 2.74%	No Impact
2	2.75% - 3.99%	1% Reduction
3	4.00% - 5.99%	2% Reduction
4	Over 6.00%	3% Reduction

The preceding graph shows how an allowable revenue growth gap widens as each new tier is reached. Revenue growth at 2.74% of Non-tax increment financing (TIF) Taxable Growth is greater than at 2.75% Non-TIF Taxable Growth and does not equalize again until 3.975% Non-TIF Taxable Assessment Growth. Taxable assessment growth for counties will not be finalized until late December after TIF debt has been certified. Only then may a county understand how much property taxes there will be and work on balancing the budget.

County Budgeting

Interest Income

A recent benefit to municipal governments is the unplanned interest income of monies held by the county. In 2024, interest rates reached the highest levels since FY 2005 to FY 2007. Recent federal rate cuts indicate that the federal rates may decline from the recent highs, but a county can still maximize interest revenues for the purpose of funding the budget. Two considerations in budgeting for interest revenue include laddering investments out to maximize available cash on earning market interest and understanding when high points or low points in cash on hand may occur. Consider the following questions: will there be future capital projects that will draw down cash on hand? Can we maximize the short-term investments while cash is collected for property taxes but are then remitted to local municipalities the following month?

Be careful not to become overly dependent on interest income to balance the budget. If there is a quick downturn in interest income, how will the county reduce expenditures to offset the decrease in revenue? It may be better to match interest income with expenditures or transfers out to other funds that can sustain a downturn. If interest income declines, can a capital project be postponed or bonded through debt financing? Alternatively, operating budgets such as personnel costs or contracted services may need to be reduced to offset the reduced interest income.

Employee Compensation and Benefits

As service organizations, staffing is the largest part of county budgets. Having a sound understanding of the full-time equivalency of staffing, estimated overtime and recommended cost-of-living adjustments are all key inputs in developing the staffing compensation and benefit costs for the county. Developing an organizational chart by staffing level is a useful tool, but also understanding the level and placement of staff in individual positions helps to ensure appropriately funded staffing levels. For example, turnover in a position may create additional budget capacity due to unfilled positions. When estimating the 2026 compensation levels, consider the announced IPERS employer contributions rates and known employer contributions for health and similar insurance benefits. Remember to include budgetary inflationary factors for changes in compensation such as new steps in union agreements or merit increases for non-represented staffing.

Capital Planning

The second largest category of expenditures are often capital projects. These projects likely take longer than one fiscal year to complete and start at different times. Planning for ongoing capital projects requires continuous communication with departments to understand what is in process and what may take longer than expected. A building project may be delayed due to supply chain issues or heavy-duty vehicles may be delivered a year after the agreement to purchase. Consider if there are any budget adjustments due to professional consultation contracts or an increased number of units purchased from when the budget plan was first developed. Additionally, some vendors implement surcharges to recover their own costs that may have changed. At that point, a government must decide to pay the increased costs, lose the purchase commitment and try to address the matter through potential litigation, or rebid the project, losing valuable time and effort. While surcharges have decreased in the past year, they may continue to develop as different entities take risks to procure long term assets.

Continues on page 10.

County Structure

I'm going to start this article with a very unscientific analysis of data. I organize my emails into subfolders to make it easy to find my research when similar questions come up again. One folder I have is called "county structure" – the topic of this article and also of the presentation I will be giving at our upcoming New County Officers' School. I have 1,139 emails in this subfolder. I've been at ISAC for 13 years, so my very unscientific calculation is that's about 90 emails a year on this topic. And that's just emails – I don't track the phone call questions I get. Suffice to say, that while math is not my strong suit, this is a topic lots of county officials and employees have lots of questions about.



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Why is this an ongoing topic of consternation for counties? The short answer is that counties have a unique organizational and leadership structure. This structure is what I like to call a horizontal leadership structure – meaning that leadership is comprised of several independent elected officials and quasi-independent boards and departments. There is not a CEO of a county. (There are provisions in Iowa Code for adoption of alternative forms of county government, but no counties currently operate this way, so I will not belabor that topic here.)

What this ultimately means for counties is that in order to accomplish effective organizational goals, collaboration is required, which is often challenging and frequently confusing, hence all of the questions on this topic. Challenging as it may be, this idea of back and forth between the various leaders in the county is clearly written in the Code and can be seen throughout Chapter 331 (the primary Iowa Code chapter on county government structure). For example, Iowa Code §331.904 provides that the applicable elected official sets the base salary of their deputies and so long as the salary meets the threshold requirements of the Code Section, the board of supervisors *shall* approve the salary. Another example of this, although one where the board of supervisors has slightly more discretion, has to do with the payment of claims. Iowa Code §331.401(1)(p) gives the board of supervisors the power to examine claims and give approval before warrants are issued. The board of supervisors, however, may only disapprove of an elected official's claim for certain reasons (such as if the claim does not serve a public purpose) and not because the claim would exceed a line-item category in the elected official's budget. This same multi-level decision making process can be seen in the hiring of directors for many of the departments with quasi-independent boards.

All of this is not say that boards of supervisors do not have unique authorities within the counties. The functions of the board of supervisors are varied, and its authority embraces practically every aspect of county government. Although these functions are primarily administrative in nature, the board exercises powers and characteristics of each of the three branches of government: executive, legislative, and judicial. Only the boards of supervisors can enact county ordinances. The board of supervisors sets the county's budget, and even though they may not have line-item veto power for some departments, they have significant control over the county's finances. The board of supervisors makes appointments to, and participate in, many county boards and commissions. But when it comes to matters such as employee handbooks, while it may make sense from a practical standpoint for everyone to be operating under the same set of policies, such a result can only be achieved through consensus among the departments. Employment decisions and employment policies are two areas where I see the most questions on how to operate within the horizontal leadership structure of counties. We will try to cover these areas in more detail in my presentation during the ISAC New County Officers' School in the New Year.

County Structure

In addition to navigating the elected officials' offices and those of the various quasi-independent boards, counties also often work with other public or private entities in a host of capacities. A common way that counties work with other public or private entities are through 28E Agreements, which may be similar to a service agreement for specific projects or may create a separate legal entity with its own board overseeing the activities of the 28E entity. The power and authority of the county in these situations will depend largely on the language in the 28E Agreement, and thus, create even more diversity in leadership and how action is taken.

To conclude, the leadership landscape for counties is diverse and new county officials will need to take the time to understand their roles within that landscape. ISAC is here to assist and educate you in those endeavors, and I would also encourage you to reach out to your fellow county officials for information and guidance.

County Budgeting

Budget Calendar

After you have assessed your budget position and recommended the 2026 budget, remember these key dates: By March 5, 2025, property tax levy information must be sent to the auditors office through the Department of Management Online Budget System. On March 15, county auditors will mail Proposed Tax Notice Statements to taxpayers in the county. No earlier than March 20, counties, cities, and schools may hold their first hearing on the proposed tax levy. Finally, by April 30, local governments may hold the budget adoption hearing for the FY 2026 budget.

A new wrinkle in the budget calendar is the application of the county compensation board and Iowa Code §331.905. The county compensation board can be responsible for the recommended compensation of county elected officials. The 2024 amendments allow the board of supervisors to either maintain the current compensation boards or dissolve them. The board of supervisors would then validate the compensation board recommendation or determine the new rate of pay for elected officials. The compensation for each elected official position must be approved by the board of supervisors no less than 30 days before the county budget is certified. Thus, if the budget is expected to be approved in late April, the compensation models for elected officials must be approved no later than mid-March 2025 for FY 2026.

Summary

The county budget is the financial planning foundation for the work that we do. It is a living document that changes throughout the course of a year. Only through collaboration and communication can we ensure that programs and services are addressed in the annual budgeting process.

Performance Management Best Practices for New County Officers

Managers across all organizations and industries share a common responsibility in evaluating an employee's job performance against a set of expectations and goals. Whether you were recently promoted into a leadership role or have extensive management experience, you can avoid leadership pitfalls by engaging in discussions with your team on their individual performance and how it aligns to organizational objectives. When executed well, a performance management process has a positive impact on employees' and the organization's overall performance while simultaneously providing an avenue for managers to understand what motivates their employees and prevent or remedy performance problems. Performance management processes also have the potential to impact an organization's litigation strategies. Regular, two-way conversations between managers and employees ensures a complete understanding of what is required, when it is required, and how an individual's contribution measures up.

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So how does performance management apply to counties? Board of supervisors, elected officials, department heads, and autonomous boards rely on performance reviews to support decisions related to training and career development, transfers, promotions, and reductions-in-force or employment discipline or termination. The key elements of performance management include communicating expectations clearly to their employees, objectively measuring and documenting employee performance, and providing feedback regularly on their employees' progress.

End of Probationary Review

The end of the probationary period is a critical milestone in an employee's journey. Reviewing performance during this trial period presents the opportunity for the manager to determine the employee's status to permanent employment. This period may be set by a collective bargaining agreement or the employee handbook and is typically six months to one year following the date of hire. Managers are expected to address performance issues in meeting expectations throughout the probationary period and not wait until the last day of the employee's probation to address a concern that doesn't allow the new hire an opportunity to improve. Employees who do not meet expectations within their probationary period are generally subject to discharge and without any protections to grieve the decision under their collective bargaining agreement.

Annual Performance Review

This type of performance review is a more comprehensive evaluation than the end of probationary period review. Managers are encouraged to maintain performance notes or a log of their employees' behavior, decisions, and outcomes throughout the year. One way to collect this information is by conducting monthly or quarterly one-on-one meetings between the manager and each of their direct reports to discuss the status of assignments, projects, or re-evaluate priorities. An effective and well-planned annual review will not have any "surprises" that the employee didn't see coming; if there are, that may be a failure on the manager for not

Human Resources

explicitly articulating their expectations. When managers set out expectations, they should ask themselves how it aligns with their goals, is there a specific timeline, and what an example of being successful in working towards and meeting that expectation looks like. This exercise also helps set the stage for incorporating objective measures into the documented performance review. Managers should include specific work product examples of instances where the employee met, exceeded, or did not meet expectations. At the end of each annual review, the employee may be offered the opportunity to respond to the appraisal in writing or verbally. Any disagreement with the evaluation can be noted directly on the document. Signed copies of the performance evaluation must be stored in the employee's personnel file and given to the employee for their records.

Interim Review

There may be times when an interim review is utilized to document a significant upward or downward trend in the employee's performance, or if an employee received a substandard annual performance review. In the case of substandard performance, this review is often connected to a performance improvement plan (PIP). Organizations should have a policy that outlines when an employee is subject to this type of review. These types of reviews should be used sparingly and should not be confused with disciplinary actions for violation of an employee handbook or policy.

Litigation Considerations

Performance reviews are largely subjective, which can be tricky for a new manager or supervisor. Given the subjective nature of performance reviews, plaintiff attorneys almost always look to performance reviews as evidence of a wrongful employment action. Therefore, it is important to keep in mind some key things not to do when evaluating an employee during their performance reviews.

First, do not be inconsistent with how you evaluate employees. Each employee needs to be evaluated using the same criteria and method. Make sure you follow the outlined rules and procedures provided to you by the county for performing the reviews for each and every employee.

Second, do not be inconsistent in your evaluations of the same employee. Nothing looks worse for an employer in a retaliation suit than an employee who had previously scored 90/100 for each review suddenly drops to 40/100 and is terminated shortly thereafter. If the manager or supervisor is being honest and did not retaliate against the employee, it is likely that employee had some performance issues for quite some time that were just not properly documented.

Third, do not be vague. Not only do employees deserve specified feedback, both positive and constructive, but they also deserve specificity in reviews that will also help you later to show that you identified areas of improvement and gave the employee an opportunity to improve prior to any adverse employment decision.

Finally, do not discriminate. This one sounds easy and simple, but it can happen in a number of subtle ways in performance reviews. For example, do not comment on the employee's FMLA leave. Do not mention that they were often late because of morning sickness. Do not give your opinion on their accommodations for their disability. Correctly identify them in the review (he/she/they). These things are not related to their performance and have no place in the review. If you believe those items are in some way related to their performance, involve human resources or legal counsel.

Understanding how to and not to evaluate the performance of employees goes well beyond ensuring a productive and successful workforce: a well-documented and objective set of performance evaluation documents can prevent minor disputes from turning into major litigation with potentially expensive outcomes.

First, strong performance management practices can protect employers in litigation. Juries will rarely be persuaded to side with an employer at trial if there is not an understandable, logical, and documented reason for an employment action. In litigation, an employee has a relatively light burden to show an inference of unlawful discrimination or retaliation. After an employee meets this light burden, the employer has to explain why it took a given action. If the employee can demonstrate that the employer's reason is untrue or "pretext" for unlawful discrimination or retaliation, the employee is likely to succeed. Well-documented performance management can help employers meet their burden to explain their decision-making and show that the employer's reasoning was not just a "cover-up" for something unlawful. Contemporaneous notes and performance reviews, which may reflect a manager's then-existing feelings towards an employee or their performance, can be either extremely helpful or extremely harmful at trial for much the same reason: it gives the jury something to believe other than just taking the employer's word for it.

Second, strong performance management practices create institutional knowledge that is essential to the long-term success of any organization. As any newly elected county official knows, it is voters who have the final say on whether to dismiss or retain elected officials. More than other employers, new county officials should prepare performance evaluations with an understanding that someone else may someday need to review and rely on the information contained in the evaluation. Employees who dedicate their career to serving in non-elected county government roles deserve fair and honest performance evaluations the same as any other employee, but turnover in management can hinder comprehensive reviews. By documenting performance reviews adequately, county employers can ensure that they have the full picture on an employee's long-term performance when making decisions about discipline, promotions, or otherwise.

Finally, strong performance management practices allow county employers to better serve the citizens they represent. By candidly reviewing employee performance, county employers can make better decisions about which employees should be rewarded for excellent performance, which ones need help to achieve goals, and which ones might be better served in another career. Ultimately, each and every newly elected county official will take an oath to uphold the Iowa and United States Constitution and perform the duties of their position to the best of their ability. Proper employee management, which includes strong performance evaluation standards, is central to any county's mission of public service.

Iowa's Property Tax System

County Property Tax Overview

(This article originally appeared in the March 2023 edition of *The Iowa County* magazine, has been updated to reflect legislative changes in 2023 and 2024, and was edited for context)

At the most basic level, the property tax levy (or dollars generated) is the product of the taxable valuation of real property multiplied by the tax rate. It's much more complicated prior to arriving at that simple math equation. In most cases, the local assessor determines the assessed value of individual properties. Individual property owners have the right to protest their assessment, and the State also checks the work through sales ratio studies and equalization orders. For residential property, there is a statewide valuation growth limitation used for the entire class of residential property that rolls back the taxable valuation of each individual property. For commercial and industrial property, the rollback is locked at 90% of assessed value and for agricultural property a combination of the agricultural productivity formula and rollback is used to arrive at the taxable valuation. Of course credits and exemptions play a part along the way, but when we get to taxable valuations the local taxing authorities can get to work.



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The governing bodies of counties and other local entities like cities, schools, and community colleges are given the taxable valuation and are then charged with setting a tax rate. Consideration is given to what tax rate is necessary to provide the important services their constituents depend on and desire. I feel safe in saying that county supervisors do not run for office to raise taxes on their friends and neighbors, and they are very diligent in finding that fair balance between the tax asking and funding important services. I'll take this opportunity to note that while the county treasurer collects the entirety of a property's tax obligation, under 22% was budgeted to remain with the county in FY 2024, and the rest is distributed to the other local jurisdictions based on their tax asking.

Given the nature of county operations, the board of supervisors sets tax rates that will be applied to all taxable property county-wide for general county services and other rates that will be applied to just property in the unincorporated areas for primarily rural services. General county services would include most county departments and other functions serving the entire population from services found in the courthouse to public safety, secondary roads, and public health as a few examples. Rural county services are those that are primarily intended to benefit rural residents such as uniformed officers, and a much larger portion of the secondary roads fund.

The tax rate for the General Basic Fund levied on all taxable valuation in the county previously had a soft cap of \$3.50 per \$1,000 of taxable valuation. Prior to HF 718 in 2023, this limit could be exceeded in unusual circumstances such as natural disasters or emergencies, reduced or unusually low growth in the property tax base, certain unusual needs, or unusual increases in population. The legislation eliminated the authority for additions to basic levies by the board of supervisors. HF 718 also put in place additional growth limitations on county revenue by ratcheting down levy rates when taxable valuation growth exceeds certain thresholds. In addition to the General Basic Fund, there is also a General Supplemental Fund that is limited by use, but not by

Iowa's Property Tax System

rate, and can only be used if General Basic is levied at the maximum level. Allowable uses of the supplemental levy include substance use costs, certain juvenile care services, elections and voter registration, salaries and certain benefits for general county services, insurance necessary for county operations, maintenance and operation of the courts, and other miscellaneous expenses allowed in Iowa Code §331.424. Other county-wide levies outside of the General Fund include those for pioneer cemeteries and emergency medical services.

The tax rate for the Rural Basic Fund levied on taxable valuation in the unincorporated area of the county is limited to \$3.95 per \$1,000 of tax valuation. Like General Basic, Rural Basic is now subject to levy rate reductions if valuation growth thresholds are exceeded and additions to the basic levy are no longer authorized. There is also a Rural Supplemental Fund, and this can only be used if Rural Basic is levied at the maximum level and can only be used for certain employee benefits for rural services.

To be very clear, the levy rate calculation used for General Basic and Rural Basic when taxable valuation growth surpasses the established limits will generate less revenue than if the legislation was not enacted, but all else the same, it won't generate less revenue than the previous year. The problem though is that the costs of providing services to the public continue to rise. The challenge for county supervisors and office and department heads is to figure out where increasing costs can be controlled and what options are available when certain increases are outside of county control.

The Debt Service Fund is used to satisfy general obligation debt of the county and is applied to all taxable valuation in the county, including valuation in tax increment financing districts. This levy authority is not limited by a tax rate, but rather by a provision in the Iowa Constitution limiting county debt to 5% of the county's assessed valuation. Counties currently using debt service are far below this Constitutional limit.

The Secondary Roads Fund does not have its own levy authority but receives transfers from both the General Fund and Rural Fund. These transfers are limited at an amount equivalent to \$0.16875 per \$1,000 of taxable valuation from the General Fund and \$3.00375 per \$1,000 from the Rural Fund. Much like the Rural Fund itself, this larger transfer limit reflects the higher use of secondary roads by individuals residing in the unincorporated portion of the county. It should also be noted that a county must transfer at least 75% of the allowable maximum to receive its full state road use tax fund allocation.

This is a relatively high-level overview of the county property tax system and its functions and limitations. The different circumstances of Iowa's 99 unique counties lead to outcomes that are just as unique. The statewide growth limitations and uniform rollback of taxable valuations have different impacts on different jurisdictions. By extension, the property tax rate caps and now the calculations to lower them further affect counties differently depending on taxable valuation and the funding level needed to meet the needs and desires of the residents of the county. Other sources of revenue also play a role in the property tax asking. All of these components factor in when county officials are finding the right balance of what they ask of the taxpayers and how they fulfill the obligation of providing important services to the public.

Financial Peace of Mind - Brought to you by IPAIT

The tables have turned.

As we all are aware by now, the Federal Reserve has started their rate cutting cycle with a 50-basis point cut in September followed by a 25-basis point cut in November. This does not come as much of a surprise however, where we go from here and how fast we get there is still very much in the air. While there is still uncertainty around rates, one thing IS certain, now is a great time for conversation about and evaluating your fiscal needs and how to take advantage of these higher rates while we still can.

Currently, there are over 450 Iowa public entities taking advantage of Iowa Public Agency Investment Trust (IPAIT) in some capacity. Some are taking advantage of the liquidity offered in the daily diversified fund and using the fixed term automated (FTA) program to lock in longer-term rates, while others are using IPAIT to get a better rate locally. How you utilize IPAIT is up to you but if you are not getting IPAIT's rate or greater, you should be!

Due to the increased volatility in rates, we have fielded several IPAIT-related questions. I thought I'd share and answer below:

Q: *What is the current interest rate, and does it change?*

A: The IPAIT daily rate can always be found on the IPAIT website (www.ipait.org), and it can change. The interest rate as of December 1 was 4.43%. All IPAIT Participants get the same daily rate no matter the dollars invested.

Q: *My county hasn't invested for quite some time but would like to invest again. What do I do to get started?*

A: Contact one of the IPAIT representatives (use QR code on the next page) and check if bank information or authorized signers need to be updated. Note: If you need a refresher on or have never made a transaction with IPAIT please reach out to any of us on the IPAIT team, and we would be happy to walk you through it.

Q: *Does IPAIT have any deposit limits?*

A: No, IPAIT is an investment therefore there are no limits on the funds you can place with IPAIT. In fact, there are counties who place all their funds with IPAIT during tax receipt months to avoid depository limits.

Q: *My county would like to start investing in IPAIT and take advantage of the current rates. What do we need to do?*

A: The board of supervisors needs to pass the IPAIT enabling resolution and complete the application. Once the county passes the resolution, it can invest (with no obligation to do so).

Q: *Why should my county pass the IPAIT Resolution?*

A:

- It doesn't cost anything.
- It provides an investment option for liquid funds.
- It can be a good barometer for investment rates in Iowa.
- It obtains certificate of deposit rates from outside areas in addition to treasury rates.
- It provides an available option when your local bank doesn't want public funds.
- It provides diversification.
- It facilitates the laddering of bond proceeds during the construction phase.
- It offers the ability to have unlimited accounts with daily access and no minimum balances.
- It offers online investment capabilities and reporting.
- Bank philosophies and/or ownership can change.

Now is as good of a time as ever to take advantage of IPAIT. While it is uncertain how fast rates will drop and to what levels, it is always prudent to have a plan in place, and we can help!

To learn more and contact an IPAIT representative, scan, or learn more on the next page. Including contact information.



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2024-2025 Calendar

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)

January 2025

- 14 ISAC Board of Directors Meeting
(The Meadows Event and Conference Center)
- 15-16 New County Officer's School
(The Meadows Event and Conference Center)
- 30 Statewide Supervisors Meeting
(Embassy Suites Des Moines Downtown)

February 2025

- 18-21 ISSDA Spring Jail School
(Holiday Inn Des Moines Airport)
- 19 ISAC Board of Directors Meeting
(ISAC Office)

March 2025

- 1-4 NACo Legislative Conference
(Washington, D.C.)
- 12 ISAC Legislative Reception
(Hilton Des Moines Downtown)
- 13-14 ISAC Spring Conference
(Veterans Memorial Community Choice
Credit Union Convention Center, Des Moines)

April 2025

- 1-2 Public Health Conference of Iowa
(Holiday Inn Des Moines Airport)

May 2025

- 7 ISAC Board of Directors Meeting
(Virtual)
- 21-23 Western Interstate Region (WIR) Conference
(Pennington County, South Dakota)
- 24-27 ISACA Summer Conference
(Hilton Garden Inn West Des Moines)

See full listing on our website. 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.

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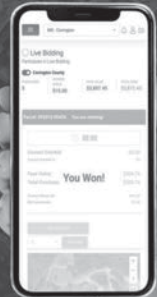
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No. 1
In Iowa by number of transactions in 2023*

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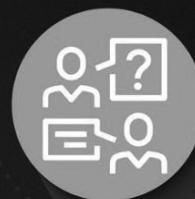
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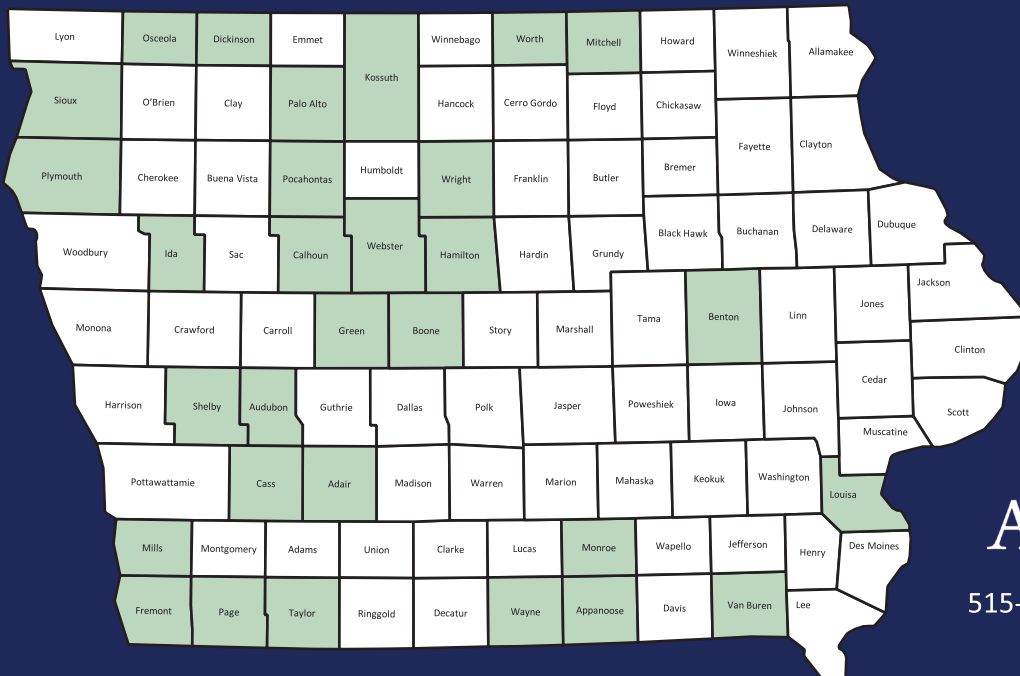
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