

The Iowa County Magazine

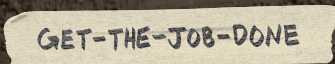


June 2026
2026 Legislative
Session Ends



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The Iowa County

June 2026 * Volume 55, Number 5

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5500 Westown Parkway, Suite 190
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515.244.7181 FAX 515.244.6397
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Rachel Bennett, EDITOR
Courtney Biere, PRODUCTION AND LAYOUT

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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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** The views and opinions expressed in articles authored by anyone other than ISAC staff are those of the authors and do not necessarily reflect the official policy or position of ISAC.

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2026 Legislative Session Ends

The 2026 Legislative Session came to an end last month with property tax legislation being the headliner. SF 2472, a compromise reached at the end of session among the House, Senate, and Governor's Office, will put in place revenue growth limitations and remove taxable valuation by creating and expanding certain exemptions. The most significant short-term concerns are: trying to get the various tax components to work together; ensuring software is updated and staff is properly trained; and working through the unintended consequences that may need fixing early next session. Longer term, the combination of removing taxable valuation and limiting revenue growth will lead to prioritization of services. Department heads and boards of supervisors will need to make tough decisions about programs, projects, purchases, and personnel. This is unfortunate for those who value high-quality services at the local level. For a summary of this legislation, check out our session recap video in your inbox. Also look for our upcoming property tax webinar on July 22, during which in-depth explanations and impacts will be discussed.



Lucas Beenken
ISAC Senior Policy Advisor
lbeenken@iowacounties.org

We were pleased to see passage of several pieces of legislation addressing ISAC Legislative Objectives. SF 2189 on nonresident vehicle registration was a proposal from the treasurers and will improve the procedure for registration when the vehicle is in Iowa but the owner is not a full-time resident. Shout out to Senators Rowley and Webster and Representative Jones for their work on this legislation. SF 2496 on emergency medical services (EMS) levy in tax increment financing (TIF) districts was brought to us several years ago by then Shelby County Supervisor Steve Kenkel, and no doubt his advocacy continued in retirement because his legislators, Representative Holt and Senator Schultz, were champions for this legislation. This legislation will ensure that revenue from voter-approved levies for EMS goes to the intended purpose and is not divided for TIF. We were also pleased with additional funds for water quality efforts and certain election changes. Lastly, we were grateful for what didn't happen. There were a number of bills infringing on local control that were of concern but fortunately did not make it through the process.

Here are some numbers from session which illustrates the amount of work that the ISAC team and members dedicated:

- 285 House Study Bills + 800 House Files + 199 Senate Study Bills + 507 Senate Files = 1,791 bills filed (includes similar and companion bills) during session.
- 206 of those 1,791 were enrolled and sent to the Governor for her consideration.
- 122 days of the 2026 Legislative Session.
- 7 bills that ISAC supported passed and were sent to the Governor, and while there are some concerns with the property tax reform legislation (SF 2472), every bill ISAC opposed failed to make it through the process.
- 13 legislative update webinars with 2,992 participants and post-recording views, which is a 70% increase from 2025!
- 4 ISAC Legislative Policy Committee (LPC) meetings during the legislative session.

We already know the 2027 Legislative Session will bring new faces, new ideas, new challenges, and new opportunities. With Governor Reynolds' retirement, we'll have a new governor. In the Legislature, we're seeing a mix of retirements, pursuits for other elected office, and primary election outcomes that will lead to at least some turnover. The November elections may also determine some new members. Regardless of the election outcomes, ISAC will continue to advocate for nonpartisan solutions to identified problems and maintaining local control with those elected locally by their friends and neighbors to make local decisions.

2026 Legislative Session Ends

Development of the 2027 ISAC Legislative Package is now underway with legislative proposals being accepted until July 17. While proposals are accepted from affiliates and individual members, the ISAC LPC has shown a strong preference for ideas that have been vetted and endorsed by an affiliate. The LPC is made up of two representatives from each of ISAC's 16 affiliate organizations. The committee will meet the day prior to the ISAC Annual Conference to consider new proposals and review the current legislative package, and then again in September to finalize recommendations. The proposed package then goes to the full membership for online voting in October and to the ISAC Board of Directors in November for ratification and setting Top Priorities. We encourage you to work through your affiliate's process for submission of legislative proposals, or individual proposals can be submitted via the form found on the [Legislative Policy Committee page](#) on the ISAC website.

ISAC Legislative Timeline

June 12 - July 17: Accepting Proposals from Affiliates and Members

July 17: Deadline for Proposals to be Submitted to ISAC

August 18: ISAC LPC Meeting (Review of Proposals)

September 10: ISAC LPC Meeting (Approval of Package)

September 28 - October 16: Online Voting

November 18 - 19: ISAC Board Ratifies Member Vote and Sets Top Priorities

December: Top Priorities and Final Legislative Package Announced

As with every interim, please continue to send your questions, comments, and concerns. With bills signed and becoming law, we want to ensure clarity and understanding. That goes both ways, so please let us know the impacts you're seeing from code changes so we can better understand. Thank you for your continued help with our advocacy work and for your support.

Relationship Banking in a Volatile Rate Environment

Why It Matters for Public Funds

In today's economic environment marked by interest rate uncertainty, liquidity pressures, and evolving compliance expectations, public funds managers are navigating increasingly complex decisions. For counties, municipalities, and public organizations, banking is no longer just transactional; it's strategic.

That's where Community State Bank (CSB), serving the Des Moines metro area, is intentionally different. While much of the industry has leaned into digital-first models, CSB has spent nearly 125 years proving that local expertise and relationship driven banking still matter — especially in managing public funds.

Banking shouldn't be just about numbers on a screen. It's about helping clients navigate changing rates, protect liquidity, and make informed decisions that support their long-term goals.



Crystal Edwards
SVP, Director of Treasury Management
cedwards@bankcsb.com
515.350.3448

Navigating Today's Market Realities

Today, public funds managers operate in a market where:

- interest rates remain elevated but uncertain.
- investment returns must be balanced with liquidity needs.
- cash flow variability requires flexibility.
- legislative and regulatory changes continue to evolve.

In this environment, a one-size-fits-all approach doesn't work. CSB's team takes the time to understand each organization's cash flow patterns, investment policies, and risk tolerance. Rather than offering standardized solutions, they partner with clients to design strategies that optimize yield, creating efficiencies, and support liquidity needs within the constraints of applicable laws, investment policies, and fiduciary responsibilities. These strategies are developed with careful consideration of market conditions, liquidity demands, and risk management objectives.

A Strategic Partner, Not Just a Provider

For public entities, the right banking relationship provides more than products, it provides guidance, adaptability, and insight. CSB's relationship-focused approach means clients don't have to navigate market changes alone. Whether it's evaluating investment options, structuring liquidity solutions, or planning around seasonal fluctuations, clients gain access to a team actively engaged in their financial strategy.

Deep Expertise in Public Funds

Public funds, which often exceed FDIC insurance limits, are typically secured through collateralization in accordance with state requirements, and require specialized knowledge beyond traditional banking. From pledged securities to regulatory requirements and audit readiness, the complexity is significant.

With decades of experience serving public sector clients in Central Iowa, CSB understands:

- state-specific regulations and collateral requirements.
- transparency and reporting expectations.
- risk mitigation strategies that preserve principal while enhancing returns.

The expertise allows clients to operate with confidence.

Relationship Banking in a Volatile Rate Environment

Local Decision-Making Matters

At a time when many organizations are transitioning to digital-first banking models and centralized service structures, Community State Bank remains committed to a different approach; real people solving real problems.

While technology plays an important role in enhancing efficiency and access, CSB believes it should complement, not replace, the value of human expertise and personalized service. Clients work directly with dedicated professionals who understand their organization, their history, and their priorities.

Just as important, decisions remain local and close to the client. This allows CSB to respond quickly, adapt solutions as needs evolve, and provide a level of responsiveness that is critical for public sector leaders. In an increasingly digital world, CSB continues to prove that proximity, accountability, and relationships still matter.

The Value of Relationship Banking

CSB's clients consistently highlight the peace of mind that comes from working with a partner who understands their needs and actively advocates for their success.

For public organizations managing taxpayer dollars, the question is no longer just where to bank — it is who will help guide them through an increasingly complex financial landscape.

At Community State Bank, clients find more than a financial institution. They find a trusted partner committed to helping them navigate change, optimize performance, and serve their communities effectively.

About Community State Bank

Established in 1902, Community State Bank (CSB) has grown to one of the largest community banks in Central Iowa. Locally operated and backed by QCR Holdings, Inc (QCRH), CSB offers a unique banking model that offers the best of both worlds: the personal feel of a community bank with the resources of something much larger. In addition to strong support of the local community, CSB meets the unique needs of each client through full-service commercial and consumer banking, financial advisory services, and trust and wealth management services. For more information, visit www.bankcsb.com.

Community State Bank (CSB) has been an ISAC member since 2017. Through their elite preferred membership, they are proud to help support the ISAC mission to promote effective and responsible county government for the people of Iowa. CSB and Crystal Edwards have worked with ISAC for over eight years through partnerships and valued relationships.

Utility Replacement Generation Tax: A County Primer

County officials are used to talking about property taxes. We understand assessed value, taxable value, levy rates, and how local taxes support counties, cities, schools, townships, and other local services. But utility property can work differently, and that difference matters as Iowa continues to see renewed investment in electric generation, transmission, and other energy infrastructure.

Iowa's utility replacement tax system is found primarily in Iowa Code Chapter 437A, which applies to certain electric and natural gas providers. Rather than treating most utility operating property the same way as ordinary locally assessed commercial or industrial property, Iowa uses a replacement-tax structure for certain utility activities, including electric delivery, natural gas delivery, electric generation, and electric transmission. The Iowa Department of Revenue describes utility replacement tax as applying to generation, delivery, and transmission under Iowa Code Chapters 437A and 437B.



Charlie Nichols
Director, Planning and Development
Linn County
charlie.nichols@linncountyiowa.gov

For electric generation, the main provision is Iowa Code § 437A.6. In general terms, the replacement generation tax is based on the amount of electricity generated in Iowa. The standard rate is six hundredths of one cent per kilowatt-hour, or \$0.0006 per kWh, subject to exceptions and special rules in the statute. That means the tax is tied to production, not simply to the market value, construction cost, or ordinary local assessed value of the facility.

That distinction is important. A county may host a generating facility, but the local fiscal result may not look like the result for a typical commercial building, industrial plant, or warehouse. In many cases, the first question should not be, "What is the project worth?" The first question should be, "How is this property classified for tax purposes?"

The allocation side is where the system becomes more complicated. Iowa Code § 437A.15 sets out the general allocation process for utility replacement taxes. The Department of Revenue explains that utility replacement tax dollars are generally allocated based on the value of utility property by taxing district, weighted by the consolidated levy rate for each taxing district, and that a taxpayer's tax may be spread across all taxing districts where it has utility property, subject to exceptions.

For new electric power generating plants, Iowa law also uses a concept called the "local amount." Under Iowa Code § 437A.3(14), the local amount for a new electric power generating plant is generally tied to the first \$44,444,445 of taxable value. In plain English, that portion is connected to the taxing district where the plant is located, while value above that amount may be handled through the broader statewide allocation formula, depending on the taxpayer's other utility property.

The practical takeaway for counties is straightforward: counties should not assume that an electric generating facility located within their borders will be taxed like ordinary real estate, or that all replacement-tax revenue associated with that facility will necessarily remain in the host county.

County treasurer and auditor reports can help local officials see part of the picture. These reports may show utility replacement-tax liability by taxpayer, taxing district, electric or gas classification, general property tax equivalent, current replacement tax, tax credit, and net liability. That information is useful for budgeting and transparency. But those reports may not answer every question a county official might have. For example, a local report may not clearly show whether an electric replacement-tax amount reflects generation, transmission, delivery, local property, statewide allocation, or some combination.

Utility Replacement Generation Tax: A County Primer

Counties should also be careful not to assume that all energy projects are taxed the same way. Wind energy, for example, is subject to a special valuation procedure under Iowa Code § 427B.26. Utility-scale solar is generally expected to be subject to utility replacement tax, while smaller self-generation or residential solar may involve local assessment questions and solar-related exclusions under Iowa Code § 441.21(8). The details matter, and classification should be confirmed early.

Why should counties care? Because these questions often come up at the same time counties are reviewing land use, roads, emergency services, public infrastructure, economic development, and communication with residents. County officials may be asked what revenue a project will generate, who receives it, and how it affects overlapping taxing districts. Understanding the replacement-tax structure helps counties ask better questions and avoid overpromising or oversimplifying the local fiscal impact.

This topic is also timely. Senate File 2472 amended Iowa Code § 437A.15(7)(b) to update the work of the Utility Replacement Tax Task Force. The enacted bill directs the task force to study issues including the accuracy of taxes imposed under Chapters 437A and 437B, ways to modernize and simplify administration, tax stability, and the effects of the replacement tax on local taxing authorities, local taxing districts, taxpayers, consumers, and other stakeholders.

That review gives counties a constructive opportunity to engage. Good questions include: Is the system understandable to local officials and taxpayers? Can counties determine how much replacement-tax revenue they receive and why? Does the system provide predictable revenue for local budgeting? Does it clearly distinguish generation, transmission, delivery, local property, and statewide allocation? And does it still fit Iowa's current and future energy landscape?

Understanding Your Iowa County Government

The Essential Services that Power Our Communities and Protect Our Future.



Behind the 99

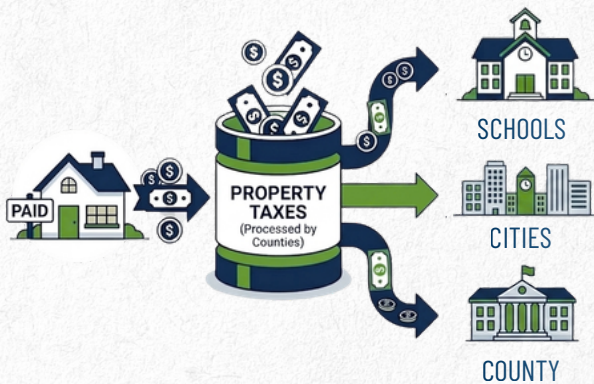
99 Counties

WHAT DO THEY DO?

- Roads & Infrastructure
- Public Safety
- Emergency Response
- Election Administration
- Disaster Response
- Parks & Conservation
- Public Record Keeping
- And so much more...



HOW COUNTIES POWER LOCAL SERVICES



- Counties collect property taxes and distribute to local taxing jurisdictions including public schools, cities, community colleges, townships, county hospitals, and more.
- Counties provide state services at the local level including registration for motor and recreational vehicles, marriage licenses, driver's licenses, and certain health and social services.

MORE WAYS YOUR COUNTY SERVES YOU



Growth & Development

Handles land use and zoning in all unincorporated areas to guide rural development.

Economic Development

Promotes business growth, job creation, and economic opportunity within the local community.

Discover more about your local county services.



What Do Our Counties Do?

ROADS & INFRASTRUCTURE

78% of Iowa's Total Road System

Maintains 89,578 miles of secondary roads and 18,225 bridges statewide.

PUBLIC SAFETY & EMERGENCY RESPONSE

Provides law enforcement via Sheriff's offices, especially in rural areas without city police. Coordinates 911 communications services and supports local EMS.

ELECTIONS

Administers all local, state, and national elections.



PARKS & CONSERVATION

Manages 200,000+ acres of parks, trails, and wildlife preserves through a dedicated Conservation Board in EVERY county.

DISASTER RESPONSE

Dedicated emergency management agencies lead local preparedness, response, and recovery.

HEALTH & HUMAN SERVICES

Delivers local public health programs and connects residents to behavioral health and senior services.

PUBLIC RECORDS

Manages critical property and vital records: births, deaths, and marriages.

Why These Services Matter

County government is the **local engine of our daily lives**, providing safe roads, healthy communities, and rapid emergency response when seconds count. By managing the vital infrastructure and records we rely on, **counties protect the quality of life for every Iowan**. They do more than manage systems; they build and protect our communities.





Child and Adolescent Health: Family Engagement



Child and Adolescent Health Staff Partner with Families

To make sure that services and systems support the health of children and adolescents, staff engage families in partnership and planning. Staff worked with the Davenport School District, Community Health Care, Inc., Iowa Medicaid managed care providers, and the United Way to put on a family engagement event. This event focused on children's mental health. It featured speakers sharing about topics such as childhood trauma, therapy opportunities for students, how to access mental health treatment, Medicaid assistance, and transportation.

Families were able to ask questions of the speakers. They also shared feedback on the mental health resource list that staff offer to clients. Staff used family input to update the list. As a thank you for their time and engagement, families were given a meal and a grocery gift card. These events are offered twice a year. Families expressed that they felt comfortable sharing their lived experiences, motivations, and personal stories in the sessions.

FAMILY ENGAGEMENT EVENTS:

- Provide space for people to share about their lived experiences
- Foster a trust based relationship
- Help people to learn about local resources
- Build strong community partnerships
- Allow staff to get direct feedback on ways to improve services



Staff hosts a family engagement event

Scott County, Iowa

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ISAC Spring Conference General Session Meeting Minutes Summary

Minutes

Iowa State Association of Counties

ISAC Spring Conference General Session

Community Choice Credit Union Convention Center, 833 5th Ave, Des Moines, IA 50309

Thursday, March 12, 2026

President Linda Zuercher called the meeting to order at 9:00 am and led attendees in the Pledge of Allegiance.

President Zuercher introduced the ISAC Executive Committee and Board of Directors.

ISAC Executive Director Andrea Woodard welcomed the group and thanked ISAC staff, the ISAC Board, exhibitors, and sponsors.

Woodard presented the budget for ISAC for Fiscal Year 2027. The members in attendance were given the opportunity to ask questions.

Moved by Carissa Sisson, Franklin County Assessor, seconded by Brian Gardner, Linn County Sheriff, to approve the ISAC budget for Fiscal Year 2027 as presented. The motion carried unanimously.

Barry Anderson, Clay County Supervisor and ISAC Past President, presided over the ISAC Scholarship Ceremony. Anderson presented the names of each scholarship award winner. He notified all in attendance that the ISAC Scholarship Golf Fundraiser is being held on June 17, 2026, in Pleasant Hill.

President Zuercher introduced NACo President, J.D. Clark. Clark gave a short update on NACo and sang his song about county government.

President Zuercher introduced speakers for the Structure of County Government Presentation.

President Zuercher gave closing remarks and adjourned the General Session.

2026 Calendar

June 2026

- 17 ISAC Scholarship Golf Fundraiser
(Toad Valley Golf Course, Pleasant Hill)
- 18 ISAC Board of Directors Meeting
(ISAC Office)
- 23-26 ISACA Summer Conference
(Okoboji, IA)
- 24-26 ICRA Summer School
(Hilton Garden Inn, Council Bluffs)

July 2026

- 8 ICEA Golf Outing
(Veenker Memorial Golf Course, Ames)
- 9 ICEA Mid-Year Meeting
(Gateway Hotel, Ames)
- 15-17 ICA Summer Seminar
(Hotel Fort Des Moines)
- 17-20 NACo Annual Conference and Exposition
(Orleans Parish, New Orleans, LA)
- 22 Property Tax Webinar - NCO Series
(Zoom)

August 2026

- 9-14 NCRAAO Conference
(Dickinson, ND)
- 19-21 ISAC Annual Conference
(Veterans Memorial Community Choice Credit
Union Convention Center, Des Moines)

September 2026

- 15-18 ISSDA Fall Jail School
(Holiday Inn Des Moines Airport)
- 30-10/2 ISAC Board of Directors Retreat
(Clayton County, IA)

October 2026

- 5-7 ISAA Fall School
(Holiday Inn Des Moines Airport)
- 7-8 Fall IEHA Conference
(FFA Enrichment Center, Ankeny)
- 13-16 IAAO Conference
(Calgary, Canada)

November 2026

- 18-19 ISAC Board of Directors Meeting
(ISAC Office)

December 2026

- 2-4 80th 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.

2026 ISAC Preferred Vendors

Endorsed Elite Preferred Vendors

County Risk Management Services, Inc.
representing IMWCA
Assured Partners

Elite Preferred Vendors

Community State Bank
Murphy Tractor and Equipment Co.
Wellmark Blue Cross Blue Shield of Iowa

Endorsed Platinum Preferred Vendor

Iowa Communities Assurance Pool (ICAP)
Iowa Public Agency Investment Trust
(IPAIT)

Platinum Preferred Vendors

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MercyOne

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No. 1

In Iowa by number of transactions in 2023*

No. 1

In Iowa by par amount & number of transactions for the past five years*

CONTACTS

Travis Squires | +1 515 247-2354
Tim Oswald | +1 515 247-2358
Garrett Pochop | +1 515 247-2359
Matthew Gillaspie | +1 515 247-2353
Will Braverman | +1 515 247-2344

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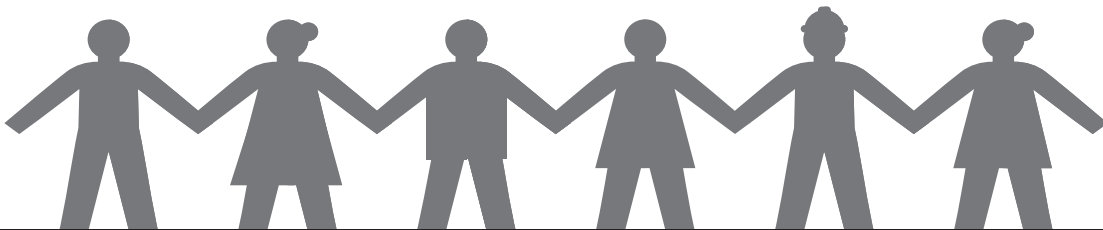
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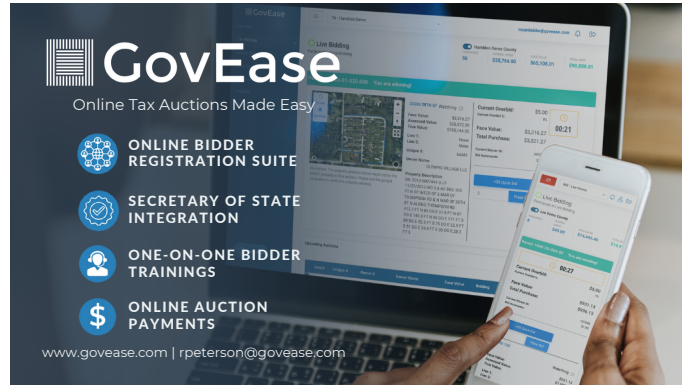
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Waterloo Fiber System — City of Waterloo
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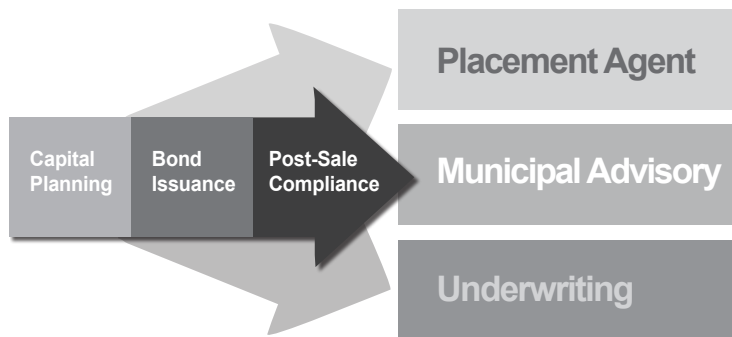
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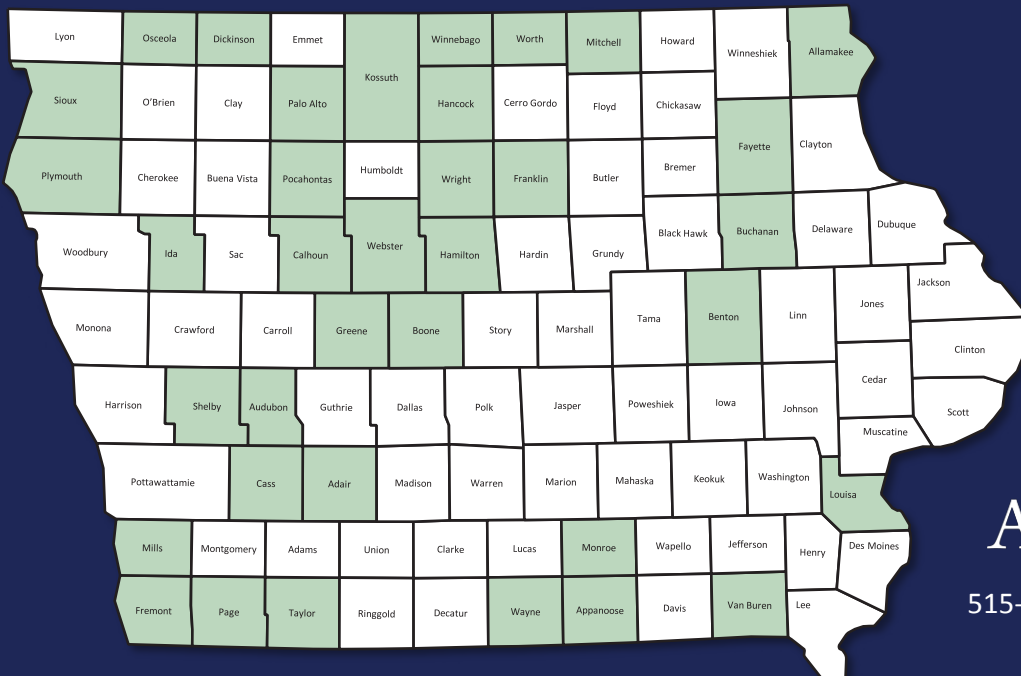
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