The Marion County Board of Supervisors met in regular session at 3014 E. Main St. Knoxville, IA 50138 on Tuesday April 9, 2024 with Mark Raymie, Steve McCombs, and Kisha Jahner present in-person. Public access to the meeting was available in-person and electronically. Chairperson Jahner opened the regular session at 9:00 A.M.

Unless otherwise indicated, all the motions offered at this meeting were carried with the following vote: Ayes: Raymie, McCombs, Jahner Nays: None Abstentions: None Absent: None

Agenda:

Jahner moved and McCombs seconded to approve the agenda as posted.

Communications: None

Public Comments:

- 1. Marion County Public Health Director Kim Dorn reported the recent preparedness training exercise was a success. Dorn wanted to extend a Thank You to all parties that participated. The exercise involved a crop duster chemical incident requiring many different jurisdictional responses.
- 2. Adam Wadle, Melcher-Dallas, expressed his interest in acquiring a Marion County owned parcel at 203 NE Center St. Melcher-Dallas. The location is a former grocery store gas station that has been cleaned up and cleared by the Iowa Department of Natural Resources. The Board will include the topic as an agenda item on April 23, 2024.
- 3. Norman Fry, Pleasant Grove Township Trustee, requested the Board appoint Jocelyn Richards as a Pleasant Grove Township Trustee. The Township has a Trustee Vacancy. Marion County Attorney Jared Harmon reported he had conversation with both current trustees and impressed upon them the need to hold a meeting. He plans to attend their next meeting. Harmon will report the findings from the next Pleasant Grove Township meeting to the Board.
- 4. Doug Stout introduced himself as the new area contact for Congresswoman Mariannette Miller-Meeks.
- 5. Robert Hatch, 1055 18th Ave. Pleasantville, Iowa expressed his frustration regarding the gravel road grading being done along the side of his acreage for the last 5 years. He would like the windrow to be fixed or moved to the other side of the road. The Board will review and discuss with the Road Department.

Consent Agenda:

Jahner moved and McCombs seconded to approve the consent agenda as follows:

- 1. Marion County Warrants #253967 #254113 through 4/9/2024.
- 2. Marion County Regular Session Board of Supervisor Minutes: 3/26/2024
- 3. Marion County employee salary adjustments. Complete list available in the Human Resource Office.

Business:

- 1. City of Knoxville Mayor Brian Hatch presented an update regarding the land use plan for the VA Campus property. The City of Knoxville is working on updating the VA Campus land use plan and the Knoxville Community School would like to move the "school area" to the northern area of the property. The City will continue to work with Confluence on an amended land use plan and will present to the County later. The Board did not have any immediate concerns and will wait to see the proposed amended Confluence Plan before any official action. Jahner moved and McCombs seconded to close discussion.
- 2. Jahner moved and McCombs seconded to approve Marion County Special Event Application as follows:
 - Knoxville Music Boosters: 4/27/2024
- 3. McCombs moved and Jahner seconded to approve Resolution 2024-28 Iowa Department of Transportation Secondary Roads FY25 Budget as follows:

WHEREAS, on or before April 15 annually the County shall adopt a secondary roads construction budget, and;

WHEREAS, the budget includes a list of receipts and expenditures for the upcoming fiscal year and shows actual two prior fiscal year receipts and expenditures, and;

WHEREAS, the County Engineer has estimated the transportation related expenditures for the County and;

WHEREAS, The County's secondary road budget is based on a projection of the funds available for the upcoming fiscal year,

NOW THEREFORE, BE IT RESOLVED, that the county adopt the proposed secondary road budget for the period of Fiscal Year 2025.

4. Marion County Engineer Tyler Christian presented the FY25 – FY29 Five Year Construction Program. Jahner moved and McCombs seconded to approve Resolution 2024-29 Iowa Department of Transportation Secondary Road Five Year Program as follows:

WHEREAS, Iowa Code 309.22 requires the County to annually adopt a secondary road construction program, and;

WHEREAS, the proposed construction program includes a project accomplishment list for the upcoming fiscal year and a project priority list for the succeeding four fiscal years and;

WHEREAS, the County Engineer has evaluated the transportation needs for the county and;

WHEREAS, the County's secondary road construction program is based on a projection of the funds available for the five-year period,

NOW THEREFORE, BE IT RESOLVED that the county adopt the proposed secondary road construction program for the period of FY25 through FY29.

5. McCombs moved and Jahner seconded to approve Resolution 2024-39 FY25 Homestead Tax Credit Applications received 7/2/2022 through 7/1/2023 as follows:

WHEREAS, the State of Iowa annually appropriates monies from the general fund of the state to the department of revenue to be credited to the homestead credit fund for the benefit of residential homeowners, and

WHEREAS, the process for residential landowners and the local Marion County, Iowa government offices regarding this tax credit is described in Iowa Code Chapter 425 – Homestead Tax Credits, Exemptions, and Reimbursement, and

WHEREAS, the Marion County Assessor is to receive Homestead Tax Credit applications through July 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of residential landowners for homestead tax credits, and

WHEREAS, it is in the best interest of the property taxpayers in Marion County, Iowa to allow/disallow such recommended homestead tax credits.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow the Homestead Tax Credit applications received through July 1, 2023 as recommended by the Marion County Assessor per Iowa Code Chapter 425 and said tax credits be applied to the taxes payable 2024-2025. Recommended Homestead Tax Credit application lists are available in the Marion County Auditor's Office and electronically through OnDemand.

6. McCombs moved and Jahner seconded to approve Resolution 2024-40 FY25 Homestead 65 Exemption Applications received Through 7/1/2023 as follows:

WHEREAS, the State of Iowa annually appropriates monies from the general fund of the state to the department of revenue to be credited to the homestead credit fund for the benefit of residential homeowners, and

WHEREAS, the process for residential landowners and the local Marion County, Iowa government offices regarding this tax exemption is described in Iowa Code Chapter 425 – Homestead Tax Credits, Exemptions, and Reimbursement, and

WHEREAS, the Marion County Assessor is to receive Homestead 65 Tax Exemption applications through July 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of residential landowners for Homestead 65 Tax Exemptions, and

WHEREAS, it is in the best interest of the property taxpayers in Marion County, Iowa to allow/disallow such recommended homestead tax exemptions.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow the Homestead 65 Tax Exemption applications received through July 1, 2023 as recommended by the Marion County Assessor per Iowa Code Chapter 425 and said tax exemptions be applied to the taxes payable 2024-2025. Recommended Homestead 65 Tax Exemption application lists are available in the Marion County Auditor's Office and electronically through OnDemand.

7. Jahner moved and McCombs seconded to approve Resolution 2024-41 FY25 Disabled Veteran Homestead Tax Credit Applications received 7/2/2022 through 7/1/2023 as follows:

WHEREAS, the State of Iowa annually appropriates monies from the general fund of the state to the department of revenue to be credited to the disabled veterans homestead credit fund for the benefit of residential homeowners, and

WHEREAS, the process for residential landowners and the local Marion County, Iowa government offices regarding this tax credit is described in Iowa Code Chapter 425 – Homestead Tax Credits, Exemptions, and Reimbursement, and

WHEREAS, the Marion County Assessor is to receive disabled veteran homestead tax credit applications through July 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of residential landowners for disabled veteran homestead tax credits, and

WHEREAS, it is in the best interest of the disabled veteran property taxpayers in Marion County, Iowa to allow such recommended disabled veteran homestead tax credits.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow the new disabled veteran homestead tax credit applications July 2, 2022 through July 1, 2023 as recommended by the Marion County Assessor per Iowa Code Chapter 425 and said tax credits be applied to the taxes payable 2024-2025. Recommended tax credit application list is available in the Marion County Auditor's Office and electronically through OnDemand.

8. McCombs moved and Jahner seconded to approve Resolution 2024-42 FY25 Military Exemption Tax Applications received 7/2/2022 through 7/1/2023 as follows:

WHEREAS, the State of Iowa allows landowners the benefit of a Military Service Tax Exemption to be applied to a property tax statement, and

WHEREAS, the process for landowners and the local Marion County, Iowa government offices regarding this property tax exemption is described in Iowa Code Chapter 426A – Military Service Tax Credit and Exemptions, and

WHEREAS, the Marion County Assessor is to receive military property tax exemption applications through July 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of landowners for military property tax exemptions, and

WHEREAS, it is in the best interest of the property taxpayers in Marion County, Iowa to allow/disallow such recommended military property tax exemptions.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow the new military property tax exemption applications July 2, 2022 through July 1, 2023 as recommended by the Marion County Assessor per Iowa Code

Chapter 426A and said tax exemptions be applied to the taxes payable 2024-2025. Recommended property tax exemption application lists are available in the Marion County Auditor's Office and electronically through OnDemand.

9. Jahner moved and McCombs seconded to approve Resolution 2024-43 FY25 Family Farm Tax Credit Applications received through 11/1/2023 as follows:

WHEREAS, the State of Iowa annually appropriates monies to the family farm tax credit fund of the state to the department of revenue to be credited to the family farm tax credit fund for the benefit of family farm agricultural landowners, and

WHEREAS, the process for family farm agricultural landowners and the local Marion County, Iowa government offices regarding this tax credit is described in Iowa Code Chapter 425A – Family Farm Tax Credit, and

WHEREAS, the Marion County Assessor is to receive family farm tax credit applications through November 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of family farm agricultural landowners for family farm tax credits, and

WHEREAS, it is in the best interest of the property taxpayers in Marion County, Iowa to allow/disallow such recommended family farm tax credits.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow and disallow the family farm tax credit applications received through November 1, 2023 as recommended by the Marion County Assessor per Iowa Code Chapter 425A and said tax credits be applied to the taxes payable 2024-2025. Recommended tax credit application lists are available in the Marion County Auditor's Office and electronically through OnDemand.

10. Board of Supervisor Updates:

McCombs: None Jahner: None Mark: None

Adjournment:

There being no other business, Jahner moved and McCombs seconded the meeting be adjourned at 10:27 A.M.

Jake Grandia, County Auditor

Mark Raymie, Board of Supervisor Chair