

October 21, 2008

The Board of Supervisors of Shelby County, Iowa, met pursuant to law and rules of said board in regular session at 9:00 a.m. in the Supervisors Chambers of the Shelby County Courthouse with the following members present: Roger Schmitz, Chairman; Richard Ferry, Vice-Chairman; LaVon Christensen; and Marsha J. Carter, Clerk.

It was moved by Christensen, seconded by Ferry, to approve the agenda AND the following items contained in the Consent Agenda:

- A. Minutes of October 7, 2008
- B. Office Reports – Recorders Quarterly Report
- C. Committee Reports

AYES: Schmitz, Ferry, Christensen

NAYES: None

It was moved by Ferry, seconded by Christensen, to approve the Claims of October 21, 2008, as listed in the Claims Register. AYES: Schmitz, Ferry, Christensen NAYES: None

Dawn Cundiff, Shelby County Chamber, appeared before the Board to present the annual update of the Hotel/Motel Tourism Committee.

It was moved by Christensen, seconded by Ferry to approve the corrective addressing on Hwy 44/1400 block. AYES: Schmitz, Ferry, Christensen NAYES: None

Now being the time for the first reading of Shelby County Ordinance No. 2008-2, Assessment of Wind Energy Conversion Property, the Chairman did open the public hearing and introduced said Ordinance. The Auditor reported that there were no oral comments, but there was a written comment from Kenneth Hansen, Kimballton, on file. His concerns had been addressed at a previous meeting. It was moved by Ferry, seconded by Christensen, to suspend future readings and to adopt Shelby County Ordinance No. 2008-2 as set out below.

SHELBY COUNTY ORDINANCE NO. 2008-2
ASSESSMENT OF WIND ENERGY CONVERSION PROPERTY

Be it enacted by the Board of Supervisors of Shelby County, Iowa:

SECTION 1. Purpose. The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to Iowa Code Chapter 427B.26.

SECTION 2. Definitions. For use in this ordinance, certain terms and words used herein shall be interpreted or defined as follows:

- (a) "NET ACQUISITION COST" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.
- (b) "WIND ENERGY CONVERSION PROPERTY" means the entire windplant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.
- (c) "TAXPAYER" means the owner of the wind energy conversion property as defined above.

SECTION 3. Authority to Establish. The Board of Supervisors is authorized, pursuant to Iowa Code Chapter 427B.26 to provide by ordinance for special valuation of wind energy conversion property as provided in Section 4.

SECTION 4. Establishment. Pursuant to Iowa Code Chapter 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provisions in Iowa Code Chapter 442.21(8)(b) and (c), and Iowa Code Chapters 428.24 to 428.29. The special

valuation shall only apply to wind energy conversion property first assessed on or after January 1, 2009, and on or after the effective date of this ordinance.

SECTION 5. Amount of Valuation. Wind energy conversion property first assessed on or after the effective date of the ordinance shall be valued by the county assessor for property tax purposes as follows:

- (a) For the first assessment year, at zero percent (0%) of the net acquisition cost.
- (b) For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.
- (c) For the seventh and succeeding assessment years, at thirty percent (30%) of the net acquisition cost.

SECTION 6. Declaration of Special Valuation. The taxpayer shall file with the county assessor by February 1 of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have the property assessed at the value determined under Section 5 lieu of the valuation assessment provisions in Iowa Code Chapter 441.21(8)(b) and (c), and Iowa Code Chapters 428.24 to 428.29.

SECTION 7. Reporting Requirements. The following reports shall be filed annually with the County Assessor by the taxpayer; in the first year, with the declaration of intent as prescribed in Section 6; and by Feb. 1 of each year thereafter:

- (a) Copy of Asset ledger sheet to IRS;
- (b) Engineering breakdown of component parts;
- (c) Tower numbering system;
- (d) Name of contact person, phone number, FAX number, and mailing address;
- (e) Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lessor and lessee regarding who is responsible for the property tax on the leased equipment.
- (f) All capital investment costs.

SECTION 8. Repeal of Special Valuation. If in the opinion of the Board of Supervisors continuation of the special valuation provided under Section 4 ceases to be of benefit to the county, the Board of Supervisors may repeal the ordinance. Property specially valued under section 4 prior to repeal of the ordinance shall continue to be valued under Section 4 until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.

SECTION 9. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 10. Severability Clause. If any section, provision, or other part of this ordinance shall be adjudged invalid or unconstitutional, said adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or other part thereof not adjudged invalid or unconstitutional.

SECTION 11. Effective Date. This ordinance shall become effective upon publication.

Passed and adopted this 2nd day of September, 2008.

AYES: Schmitz, Ferry, Christensen

NAYES: None

Marsha Carter, Auditor and Election Commissioner, reported that she had updated the Elections Security Agreements and the Disaster Plan, according to Federal guidelines issued by Homeland Security, in case of an emergency on General Election Day, November 4, 2008.

It was moved by Christensen, seconded by Ferry, to amend the Employee Information Handbook – Section 4.3, as follows:

“Upon termination, employees shall receive no compensation for accrued unused sick leave, except in cases of full retirement. Full retirement means the employee has applied for and is receiving a retirement allowance. When a full-time employee exercises his/her option to take full retirement, the employee will receive a payment equal to 50% of the number of days of sick leave that has been accumulated, multiplied by the current hourly rate of pay.

“Elected officials do not accumulate sick leave days upon taking office, but if their immediate prior employment was with the County and the official has documented proof that they had accumulated sick leave days before taking office, those banked, unused, sick leave days will be paid out upon retirement from the elected position as set forth above. This amendment pertains to all elected official retirees, except members of the Board of Supervisors and the County Attorney, effective on or after October 21, 2008.”

AYES: Schmitz, Ferry, Christensen NAYES: None

David Yamada, Shelby County DevelopSource, updated the Board on the economic development projects for Shelby County.

Dan Ahart, the County Engineer, updated the Board on activities of the county road crews and the status of current maintenance and construction projects.

It was moved by Christensen, seconded by Ferry, to authorize the County Engineer, according to Iowa Code Section 321.260, to bill an individual for restitution in the amount of \$714.21 for damages to a bridge on 2400th Street, north side of Section 7, Greeley Township, but does not preclude the possibility of criminal prosecution. AYES: Schmitz, Ferry, Christensen NAYES: None. The County Attorney recommended that the Board review each incident of this nature and make their decision on a case-by-case basis.

There being no further business appearing, the Chairman declared the meeting adjourned at 10:31 a.m.

Roger Schmitz, Chairman

ATTEST:_____
Marsha J. Carter
Clerk to the Board of Supervisors

NOTE: These minutes are as recorded by the Clerk to the Board of Supervisors and are subject to Board approval at the next regular meeting.