The Shelby County Board of Supervisors met in a regular session at 9:00 A.M. in the Supervisors Chamber in the Courthouse with the following members present: Steve Kenkel, Charles Parkhurst, Bryce Schaben, and Mark Maxwell, Clerk.

The Chairperson Steve Kenkel asked that any conflict of interest be stated concerning any item on the agenda. None were stated.

It was moved by Parkhurst, seconded by Schaben, to approve the agenda. Motion carried unanimously.

It was moved by Schaben, seconded by Parkhurst to approve the minutes of February 28th, 2023. Motion carried unanimously.

It was moved by Parkhurst and seconded by Schaben to approve the claims of March 31st, 2023. Motion passed.

Jay Ring, Shelby County Weed Commissioner gave a report to the Supervisors detailing the changes that have taken place under his Supervision including changes in the required Weed Publication. Schaben made a motion to accept the report and publication. Parkhurst seconded the motion, the motion passed.

The Supervisors then had an opportunity to report from the various and County happenings they are involved in, Steve Kenkel reported that the latest injunction involving the high pressure pipeline will have a ruling in the next 4 to 6 weeks.

Todd Valline told of events in his organization, of the Shelby County Chamber of Commerce and Industry. Those events included that there is a public health assessment available on the Myrtue Memorial Hospitals website. The month of May will be mental health awareness month and Myrtue Hospital will have a special program available, for appointments Katie Sandquist will be the contact person.

John Thomas from the Hungry Canyons Alliance was present to address the Supervisors of the Hungry Canyons Alliance organizations projects and successes. This alliance is the only one of its kind in the nation, the highly erodible land in western Iowa and the channelization of stream has caused downcutting on the unprotected, channelized streams. Some of the structures are over 30 years old and maintenance is always in progress, as well as installing new structures.

Brandon Burmeister, Shelby County Engineer was present to give his report on his department and current and future projects. County road F24 has been patched, focusing on getting the roads graded while conditions allow has been a focus. The bridge crew busy season is about to start and the DOT detour around the DOT bridge deck replacement on highway 44 near Portsmouth is now being used.

The Supervisors considered the appointment of Matt Hudson to the Shelby County Civil Service Commission his appointment, if approved would expire in December of 2027. Parkhurst made a motion to approve the appointment, Schaben seconded the appointment. The motion was approved unanimously.

The Board of Supervisors were then presented a flexible Benefits plan Agreement as well as an agreement with Midwest Group Benefits both approvals being necessitated by a name change by this company. Schaben made a motion to approve the Chairperson signing of the agreement, Parkhurst seconded the motion, the motion passed.

The Supervisors then considered the following RESOLUTION 2023-21;

WHEREAS the voters of Shelby County and cities within the county have voted to enact a 1 cent Local Option Sales Tax in accordance with Iowa Code 423B, and WHEREAS, the revenue derived from the tax is used for road and bridge improvements, public safety facilities, and property tax relief, and WHEREAS, the residents of Shelby County have grown to rely on these revenues as a means to reduce property taxes, and WHEREAS, the 2023 legislative session has seen the introduction of SF 550, which proposes to convert the Local Option Sales Tax efforts into a statewide sales tax and impose the local option sales tax in every jurisdiction, thereby triggering the constitutional amendment to require an allocation of 3/8th of a cent to the Iowa Water and Land Legacy (IWLL) trust fund, and WHEREAS SF 550 proposed to backfill revenues lost due to the proposal, there are concerns of the Legislature ability to continue backfilling revenues, and WHEREAS, voters across Iowa who have voted to either implement a local option sales tax or not to do so, and WHEREAS, voters across Iowa who have voted to utilize the local option sales tax have approved revenue purpose statements (RPS), and WHEREAS, SF 550 also sunsets these provisions on January 1, 2025, after which no jurisdiction will have the authority to take either a LOST proposal or revenue purpose statement to a vote, essentially deleting the local government's ability to have local option sales taxes. THEREFORE, the Shelby County Board of Supervisors would like to express their support of the current Local Option Sales Tax. The current law best represents the interest of voters and furthers the reduction of property taxes, which is a common goal of

the County and the Iowa Legislature. The Board of Supervisors unanimously supports the Iowa Water and Land Legacy (IWLL) trust fund; however, SF 550 as currently written, would not only strip the County of control over Local Option Sales Tax (LOST) revenues but would effectively disregard the will of the Voters.

Auditor Maxwell commented that the proposed legislation would amount to an approximate \$750,000.00 cut in Shelby County. The three funds receiving those dollars would be either funded by taxpayers or the fund spending by each of those funds be cut by that amount. This would not lower the amount of sales tax collected by the State but cut the amount received by the County each year.

Supervisor Schaben made a motion to approve the resolution, Parkhurst seconded the motion. The following votes were tallied Ayes; Schaben, Kenkel and Parkhurst. Nays: none the motion passed

Next for consideration for the Board of supervisors was the 8-month liquor license applied for by the Shelby County Golf Course Clubhouse, doing business as RGF Golf. Parkhurst made a motion to approve Supervisor approval, Schaben seconded the motion, the motion passed.

Having no further business the meeting was adjourned.

Steve Kenkel, Chairperson

ATTEST:

Mark Maxwell

Clerk to the Board of Supervisors