

The Shelby County Board of Supervisors met in regular session at 9:00 A.M. in the Supervisors Chamber in the Courthouse with the following members present: Bryce Schaben, Charles Parkhurst, Mike Kolbe, and Taryn Knapp, Clerk.

Chairman, Bryce Schaben, asked that any conflict of interest be stated concerning any item on the agenda. None were stated.

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

It was moved by Kolbe, seconded by Parkhurst to approve the minutes of November 18th, 2025, motion carried unanimously.

It was moved by Kolbe, seconded by Parkhurst to approve the recently processed claims. Motion carried unanimously.

Pipeline Liaison, Steve Kenkel, gave a brief update stating that no rulings have been made.

Darren Welsh with Gronewold, Bell, Kyhnn & Co. P.C. gave a report on the financial audit for fiscal year 2024. Copies of the audit report are available for inspection at the offices of the County Auditor and the State Auditor.

Assistant Engineer, Trevor Guyett, presented an Entrance Permit Application for approval on Wildwood Road just South of Highway 44. Parkhurst made a motion to approve the Entrance Permit Application and Kolbe seconded the motion. Motion carried unanimously. Guyett, then stated crews were out Saturday and Sunday clearing roadways of snow. He also stated the M16 project has been completed, and the road is open.

Todd Valline, Shelby County Chamber, gave an update on holiday programs and Santa visits throughout the County. He also corrected his statement regarding the Hotel/Motel grant deadline; the deadline is December 24th by Noon.

Supervisors then reported on various meetings they attended.

No department head reports were given.

Taryn Knapp, Auditor, read the following resolution for consideration:

RESOLUTION NO. 2025-25
APPROVING HOMESTEAD AND MILITARY CREDITS AND EXEMPTIONS FOR TAX YEAR 2025

WHEREAS, pursuant to Sections 425 and 427 of the Code of Iowa, the Assessor of Shelby County has delivered all signed Homestead Tax Credit and Military Exemption Credit Applications to the Shelby County Auditor, and

WHEREAS, the Assessor of Shelby County has reviewed each claim and recommends each to be allowed or disallowed, and

WHEREAS, pursuant to Section 25B.7 of the Code of Iowa. If a state appropriation made to fund a credit or exemption is not sufficient to fully fund the credit or exemption, the political subdivision shall be required to extend to the taxpayer only that portion estimated by the department of revenue and finance to be funded by the state appropriation, and

BE IT RESOLVED, that the Homestead Tax Credit and Elderly and Disabled Tax Credit will be paid by Shelby County at the estimated percentage funded by the State of Iowa, and

BE IT FURTHER RESOLVED, that the Military Exemption Credit will be apportioned to levying bodies at the estimated amount funded by the State of Iowa, and

BE IT FURTHER RESOLVED, that all claims on file in the Office of the Auditor of Shelby County, Iowa be allowed as recommended, and

BE IT FURTHER RESOLVED, that the Auditor shall include each of these allowed claims on the list of taxes to be collected during the fiscal year ending June 30, 2026.

Parkhurst made a motion to approve Resolution 2025-25 Approving Homestead and Military Credits and Exemptions for Tax Year 2025, and Kolbe seconded the motion. Motion carried unanimously.

Knapp then gave a report on the Urban Renewal revenues and expenditures for FY25 and asked for

Supervisor approval. Kolbe made a motion to approve the Annual Urban Renewal Report for FY25, and Parkhurst seconded the motion. Motion carried unanimously.

The supervisors agreed there was no reason to go into closed session and moved on to the next item on the agenda.

A Separation Agreement was presented to the Supervisors on behalf of the EMA Commission for consideration. Parkhurst made a motion to approve the Employee Separation Agreement and authorized the Board chair to sign the agreement on behalf of the County; Kolbe seconded the motion. Motion carried unanimously.

The meeting was adjourned at 9:35 A.M.

Bryce Schaben, Chairperson

ATTEST:

Taryn Knapp
Clerk to the Board of Supervisors