

Muscatine County Board of Supervisors  
Monday, October 9, 2023

The Muscatine County Board of Supervisors met in regular session at 9:00 A.M. with Chick, Kirchner, Sauer and Sorensen present. Mather was absent. Chairperson Sauer presiding.

On a motion by Sorensen, second by Kirchner, the agenda was approved as presented. Ayes: All.

County Auditor Tibe Vander Linden reviewed the 2023 equalization order with the Board. Vander Linden stated Muscatine County Assessor Randy Spies was unable to attend today's meeting. Vander Linden stated Spies sent a packet to the Board regarding the recent equalization order which explained how Muscatine County was impacted by the Iowa Department of Revenue (IDR) equalizing assessments, which occurs every two years. Vander Linden stated the 2023 process has been completed and the IDR order stated an increase of 6% to all residential parcels (land and dwellings) and to the multi-residential class. This order was due to the strength in our local real estate market for 2022. The Assessor's calculation of adjustment in March 2023 (for the informal review) used 484 real estate sales showing a median ratio of 99.16 and a mean (average) ratio of 100.24. This initial/informal review calculation was within the allowed range. After the informal range was reviewed by IDR and the Board of Review period ended in May 2023, there was an additional 115 sales that occurred for a total of 599 residential sales used in the state sales study. Due to the additional 115 sales, our median ratio fell to 93.5% bringing us out of compliance. This is the reason for the 6% increase and the required mailing to all parcel owners in the stated classes. Discussion was held stating the recent assessment increase is not part of the current tax statements, however the assessment increase will impact next tax year and the upcoming budgeting process. Sorensen questioned how or why the additional real estate sales were submitted. Vander Linden stated the Assessor's informal review was done in March 2023, based on the sales at that time and then followed with another Board of Review period that occurred in May 2023. The May 2023 report of the additional 115 sales, due to the booming real estate market, resulted in the equalization order and a required notice was mailed and published.

On a motion by Sorensen, second by Chick, the Board accepted the County Recorder's Report of Fees Collected for the quarter ending September 30, 2023 in the amount of \$58,592.35. Ayes: All.

On a motion by Sorensen, second by Kirchner, the Board accepted the Muscatine County Sheriff's Office – Civil Department's Report of Fees Collected for the quarter ending September 30, 2023 in the amount of \$21,882.86. Ayes: All.

On a motion by Sorensen, second by Chick, the Board accepted the County Auditor's Report of Fees Collected for the quarter ending September 30, 2023 in the amount of \$663.56. Ayes: All.

Board discussion was held regarding the County Treasurer's Report of Fees Collected for the quarter ending September 30, 2023. Sorensen questioned Budget Administrator Kala Naber as to what the current fiscal year annual interest amount was budgeted for and if a budget amendment will be necessary, based on the interest increase shown on the County Treasurer's report. Sorensen questioned if the Treasurer's office has authorization to increase expenditures for her department budget based on the interest increase. Naber stated the additional interest

income will be added to the general fund, no authorization is allowed for additional Treasurer office expenditures and a budget amendment will be done.

On a motion by Sorensen, second by Kirchner, the Board accepted the County Treasurer's Report of Fees Collected for the quarter ending September 30, 2023 in the amount of \$737,975.10. Ayes: All.

On a motion by Sorensen, second by Chick, the Board approved the minutes of the October 2, 2023 regular meeting. Ayes: All.

**Correspondence:**

All Supervisors received an email from Thomas Bean regarding an update on the Iowa Solar and Wind Ordinance.

Sorensen received an email from a resident regarding a road vacation.

Sauer had several conversations with citizens regarding the proposed law enforcement facility and gun range.

Chick received several calls and text messages from residents regarding the proposed law enforcement facility and shooting range

**Committee & Meeting Reports:**

Sorensen, Kirchner and Chick attended the Clean Grid alliance Solar 101 Event in West Liberty, Iowa on October 4, 2023.

Chick attended a Greater Muscatine Chamber of Commerce and Industry ribbon cutting for Exit Realty on October 4, 2023.

On a motion by Sorensen, second by Kirchner, the Board approved Resolution #10-09-23-01 Transferring Funds from the General Basic Fund to the Secondary Roads Fund in the amount of \$300,000. Roll call vote: Ayes: All.

**RESOLUTION # 10-09-23-01**

**TRANSFERRING FUNDS FROM THE GENERAL BASIC FUND TO THE  
SECONDARY ROADS FUND**

WHEREAS, it is desired to authorize the Auditor periodically to transfer sums from the General Basic Fund to the Secondary Roads Fund; and

WHEREAS, said transfers must be in accordance with Sections 331.429 and 331.432 of the Code of Iowa.

NOW, THEREFORE, BE IT RESOLVED by the Muscatine County Board of Supervisors that the Auditor is authorized to transfer \$300,000 from the General Basic Fund to the Secondary Roads Fund.

PASSED AND APPROVED this 9<sup>th</sup> day of October, 2023.

ATTEST:

/s/Tibe Vander Linden  
Muscatine County Auditor

/s/Scott Sauer, Chairperson  
Muscatine County Board of Supervisors

On a motion by Sorensen, second by Chick, the Board approved Resolution #10-09-23-02 Transferring Funds from the Rural Services Fund to the Secondary Roads Fund in the amount of \$1,060,000. Roll call vote: Ayes: All.

**RESOLUTION # 10-09-23-02**

**TRANSFERRING FUNDS FROM THE RURAL SERVICES FUND TO THE  
SECONDARY ROADS FUND**

WHEREAS, it is desired to authorize the Auditor periodically to transfer sums from the Rural Services Fund to the Secondary Roads Fund; and

WHEREAS, said transfers must be in accordance with Sections 331.429 and 331.432 of the Code of Iowa.

NOW, THEREFORE, BE IT RESOLVED by the Muscatine County Board of Supervisors that the Auditor is authorized to transfer \$1,060,000 from the Rural Services Fund to the Secondary Roads Fund.

PASSED AND APPROVED this 9<sup>th</sup> day of October, 2023.

ATTEST:

/s/Tibe Vander Linden  
Muscatine County Auditor

/s/Scott Sauer, Chairperson  
Muscatine County Board of Supervisors

Sorensen stated the transfer of fund from the General Fund to the Secondary Roads fund is based on the statutory limits allowed. Naber stated an additional transfer will be done in approximately March 2024.

Sorensen stated the information presented at the Clean Grid alliance Solar 101 Event in West Liberty, Iowa on October 4, 2023, has created questions on how the county will make property owners aware of company lease agreements, decommissioning process and solar panel disposal. Planning and Zoning Administrator Eric Furnas reviewed the county ordinance for commercial solar energy and stated the applicants are advised to seek their own legal counsel regarding lease agreements. Sorensen stated an attendee at the event offered a no cost legal review of the county ordinances. Chick stated a concern of the possible solar panel disposal in our landfills. Sorensen stated the Muscatine County Solid Waste Management Agency may need to review their disposal policies. Furnas stated his concern with solar panel disposal and the decommissioning

process that may occur in the future. Sorensen stated he will share the contact names/information he received at the event with Furnas.

Jerry Carson, 2440 Edgewater Road, Conesville, Iowa asked the board if a public hearing to discuss the road and bridge conditions on 245<sup>th</sup> Street, Conesville has been set. County Attorney Jim Barry stated the public hearing will be held on October 25, 2023 at the Environmental Learning Center/Discovery Park. The time has not been set, however discussion has been to hold the meeting in the evening hours. Carson asked if the residents will receive a notice. Sorensen stated notices will be sent.

The meeting was adjourned at 9:24 A.M.

ATTEST:

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Tibe Vander Linden  
County Auditor

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Scott Sauer, Chairperson  
Board of Supervisors