**BOARD OF SUPERVISORS**
District 1 | **Kirsten Running-Marquardt**
District 2 | **Ben Rogers**
District 3 | **Louis J. Zumbach**

**JEAN OXLEY LINN COUNTY PUBLIC SERVICE CENTER**
935 2ND ST. SW
CEDAR RAPIDS, IA 52404
PH: 319-892-5000
LinnCountyIowa.gov

# LINN COUNTY BOARD OF SUPERVISORS
# MEETING AGENDA

Wednesday, June 14, 2023
10 a.m.
Formal Board Room—Jean Oxley Public Service Center
935 2nd St. SW, Cedar Rapids, IA

**Call to Order**

**Pledge of Allegiance**

**Public Comment: Five Minute Limit per Speaker**
This comment period is for the public to address topics on today's agenda.

## Consent Agenda

Items listed on the consent agenda are routine and will be considered by one motion without individual discussion unless the Board removes an item for separate consideration.

Statement of Election Costs – Fairfax Special Election held May 2, 2023

Adopt Amended Policy FM-077 Continuing Disclosure for Bonds

**Reports**

Receive and place on file Treasurer's (Auto Dept.) Report to the County Auditor Receipts and Disbursements for the Month of May, 2023

**Resolutions**

Resolution Authorizing Adoption of Amended and Restated Policies and Procedures Regarding Municipal Securities Disclosure

Resolution authorizing the transfer of $5,000 from the Board of Supervisors appropriations to the Public Safety and Legal Services appropriations.

Resolution suspending taxes for twenty-three (23) Linn County residents as they are unable to contribute to the public revenue by reason of age, infirmity or both, pursuant to Code of Iowa, Section 427.8

Resolution to approve Final Plat for Whiting Addition, Case JF23-0007.

Resolution to approve Residential Parcel Split for Williams Farm First Addition, Case PPS23-0002.

**Contract and Agreements**

Approve and authorize Chair to sign contract extension between Linn County Community Services and Ilmir, Inc. for software consulting services for the period of 7/1/23 to termination.

Approve and authorize Chair to electronically sign a contract between Iowa Office of Drug Control Policy and Linn County for grant funding for Linn County Mental Health Access Center

Approve and authorize Chair to sign Agency Agreements for Fiscal Year 2023 and Fiscal Year 2024 Linn County Community Services Funded Agency between Linn County and the following:
- Aging Services, $18,921 effective July 1, 2023 through June 30, 2024
- Central City Food Program, $26,473 effective July 1, 2023 through June 30, 2024
- Dental Health Center of East Central Iowa, $12,286 effective July 1, 2022 through June 30, 2023
- Eastern Iowa Health Center, $21,613 effective July 1, 2022 through June 30, 2023
- HACAP, $32,887 effective July 1, 2023 through June 30, 2024
- Horizons, $58,852 effective July 1, 2023 through June 30, 2024
- Horizons (#2), $51,101 effective July 1, 2022 through June 30, 2023
- S.A.N.S.I, $8,123 effective July 1, 2023 through June 30, 2024
- Southeast Linn Community Center, $5,174 effective July 1, 2023 through June 30, 2024
- Waypoint Services, $32,582 effective July 1, 2023 through June 30, 2024
- Affordable Housing Network, $60,000 effective July 1, 2022 through June 30, 2023
- Fresh Start Ministries (RISE), $30,000 effective July 1, 2022 through June 30, 2023

Approve purchase order PO477 to Insight Public Sector for $16,137.68 as requested by the IT Department.

Approve purchase order PO476 to Lynch Ford for a Ford F150 Supercab 4x4 for Facilities in the amount of $46,379

**Licenses & Permits**

## Regular Agenda

**Discuss and Decide on Consent Agenda**

**Minutes**
Discuss and decide on meeting minutes.

**Claims**
Discuss and decide on claims.

Discuss and approve a Resolution providing for the issuance of General Obligation Land and Water Legacy Bonds, Series 2023A and directing the levy of taxes to pay the same

Third and final consideration of Ordinance Amendment, rezoning case JR23-0002, request of Drew & Jenna Whiting, owners, to rezone .84 acres located at 4247 Indian Boundary Road from RR1 (Rural Residential 1-Acre) and 2.32 acres from Ag (Agricultural) district to the RR3 (Rural Residential 3-Acre) zoning district

**Public Comment: Five Minute Limit per Speaker**
This is an opportunity for the public to address the board on any subject pertaining to board business.

**Correspondence**

**Appointments**

**Adjournment**

For questions about meeting accessibility or to request accommodations to attend or to participate in a meeting due to a disability, please contact the Board of Supervisors office at 319-892-5000 or at bd-supervisors@linncountyiowa.gov.

**LINN COUNTY AUDITOR'S OFFICE**
**Joel Miller** | Auditor
**Rebecca Shoop** | First Deputy

**JEAN OXLEY LINN COUNTY PUBLIC SERVICE CENTER**
935 2ND ST. SW
CEDAR RAPIDS, IA 52404
PH: 319-892-5300
LinnCounty.org

June 9, 2023

To: Linn County Board of Supervisors

From: Joel D. Miller, Linn County Auditor & Commissioner of Elections

Re: Statement of Election Costs

Please receive and place on file the election cost figures below. The figures represent costs for the **Fairfax Special Election held on May 2nd, 2023**. Costs for this election will be assessed as shown below.

**Joel D. Miller**

***Linn County Auditor***
935 2nd St. SW
Cedar Rapids, IA 52404
(p) 319-892-5300 (f) 319-892-5359

***Fairfax Special Election - May 2, 2023***

| | | |
|---|---|---|
| **WAGES / MILEAGE** | | |
| Election Officials / Precinct Rovers / etc. | **$1,410.00** | |
| Mileage Reimbursements | **$51.87** | |
| **PRINTING** | | |
| Election Registers | **$42.40** | |
| Ballots | **$147.00** | |
| **SUPPLIES** | | |
| Tally Envelopes/ Spoiled Ballot Envelopes | **$0.94** | |
| Absentee Ballot Envelopes/Supplies | **$17.25** | |
| Voter Rosters | **$1.40** | |
| "I Voted" Stickers | **$4.11** | |
| Labels/Paper at Precinct (E-Poll Book) | **$2.22** | |
| Miscellaneous Forms & Supplies | **$1.64** | |
| **PUBLICATIONS & ADVERTISING** | | |
| Public Notices & Sample Ballots | **$60.73** | |
| **POSTAGE** | | |
| Absentee Ballots - Mailing Out | **$2.63** | |
| Absentee Ballots - Returned by Mail | **$22.32** | |
| **OTHER** | | |
| Lookup Tool Update | **$37.50** | **Paid by County** |
| **ELECTION TOTAL:** | **$392.01** | |
| **LESS AMOUNT, IF ANY PAID BY COUNTY:** | **$37.55** | |
| **ELECTION COST TO DISTRICT:** | **$1,764.46** | |

Please make warrant payable to the LINN COUNTY TREASURER and remit to:
**Linn County Election Services**
**935 2nd St SW**
**Cedar Rapids, IA 52404**

# BOARD OF SUPERVISORS
# LINN COUNTY, IOWA

| | | | |
|---|---|---|---|
| **Title:** Continuing Disclosure for Bonds | | **Policy Number:** FM-077 | |
| **Responsible Department:** Finance & Budget | | | |
| **Revision No:** 01 | **Revision Date:** 06/14/2023 | **Policy Effective Date:** 06/14/2023 | **Expiration Date:** Until Revised |
| **Initial Approval Date:** 10/13/2017<br>**BOS Minutes:** 10/13/2017 | | **Distribution:** Elected Officials, Department Heads, Intranet | |

## I. PURPOSE & OBJECTIVES

As an issuer of municipal securities (bonds and/or notes, referred to herein as "Bonds"), Linn County (the "Issuer") has adopted the policies and procedures set forth herein (collectively, the "Disclosure Policy") to guide the Issuer's actions with respect to complying with (1) the disclosure document (often referred to as the "official statement") for publicly-offered bond transactions and (2) ongoing continuing disclosures associated with outstanding contractual obligations resulting from bond issues (also known as "continuing disclosure"). This Disclosure Policy is designed to provide the necessary policy framework and accompanying procedures for compliance by the Issuer with its disclosure responsibilities. It should be noted, however, issuers of municipal securities are primarily responsible for the content of their disclosure documents including on-going compliance with respect to continuing disclosure.

This Disclosure Policy includes the following elements: (1) disclosure training for officials responsible for producing, reviewing and approving disclosure; (2) establishment of procedures for review of relevant disclosure, and (3) ensuring that any procedures established are followed.

### Background

The anti-fraud provisions of federal securities laws apply to municipal securities such as the Issuer's Bonds. The U.S. Securities and Exchange Commission (the "SEC") can bring enforcement actions against the Issuer, members of its governing body, government employees and elected officials, and professionals working on the bond transaction. ***Government employees and elected officials can be, and have been, held personally liable with respect to securities laws violations related to the issuance of Bonds.*** Issuers and members of the governing body can mitigate risks related to SEC enforcement by relying on professionals such as disclosure counsel. Issuers may also seek affirmative assurances of compliance with the receipt of a legal opinion from disclosure counsel.

When bonds are issued and publicly offered, an official statement will be prepared on behalf of the Issuer. The official statement is the disclosure document that sets forth the terms associated with the bond issue. The official statement will be used to market and sell the Issuer's bonds.[1] In addition, for transactions larger than $1 million in size that

[1] Under federal law issuers of municipal securities are primarily responsible for the content of their disclosure documents (the official statement), regardless of who prepared the document. An issuer does not discharge its disclosure obligations by hiring professionals to prepare the official statement. An issuer has "an affirmative obligation" to know the contents of its official statement, including the financial statements. Finally, executing an official statement without first reading the document to ascertain whether it is accurate may be reckless (the basis for certain anti-fraud causes of action by the SEC).

include an official statement, the Issuer enters into a continuing disclosure certificate, agreement or undertaking (the "CDC"). The CDC is a contractual obligation of the Issuer, pursuant to which the Issuer agrees to provide certain financial information filings (at least annually) and material event notices to the public. The CDC is necessary to allow the bond underwriters to comply with SEC Rule 15c2-12, as amended (the "Rule"). As noted below, filings under the CDC must be made electronically at the Electronic Municipal Market Access (EMMA) portal (www.emma.msrb.org).

Accordingly, this Disclosure Policy addresses the following three aspects of disclosure: (1) preparation and approval of official statements in connection with new ("primary") bond issues; (2) on-going continuing disclosure requirements under a CDC; and (3) education of staff and elected officials with respect to disclosure matters.

**1. CD Compliance Officer**

The **Finance Director** is appointed as the compliance officer for purposes of this Disclosure Policy (the "CD Compliance Officer").

**2. Primary (New) Offerings of Bonds – Official Statements of the Issuer**

In connection with the issuance of its publicly-offered Bonds (Bonds sold via the public market, through a broker-dealer known as an "underwriter"), the Issuer will cause its hired professionals to prepare a disclosure document commonly known as an "official statement." The official statement is the document that describes the issuance of the Bonds to the marketplace and as such, ***under federal law, the official statement cannot contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading***.

To ensure the Issuer's official statements are properly prepared and reviewed, the Issuer adopts the procedures set forth in <u>Appendix I</u> hereto.

**3. Continuing Disclosure Compliance (CDC Compliance)**

The Issuer has entered into, or may in the future enter into, CDCs in connection with its bond issues. Under these contractual agreements, the Issuer has agreed to provide to the marketplace certain financial information and notices of material events. The Issuer will file, or cause to be filed, necessary items under the CDCs in a searchable electronic format at the Electronic Municipal Market Access (EMMA) portal (www.emma.msrb.org). The determination of whether a material event has occurred will be made pursuant to the Rule and SEC Release No. 34-83885, in conjunction with disclosure counsel and other members of the Issuer's external bond finance working group.

To ensure compliance with its contractual continuing disclosure obligations, the Issuer adopts the procedures set forth in <u>Appendix II</u> hereto.

**4. Systematic Training of Staff and Governing Body Members**

In addition to the specific procedures adopted under this Disclosure Policy, the Issuer understands that on-going training of both staff and members of the governing body is essential to successful compliance with the Issuer's disclosure obligations. The training noted below may be accomplished by various methods, including in-person, webinars or other electronic means, or through review of written materials. Accordingly, the Issuer has implemented the following training procedures, which may be implemented with the assistance of disclosure counsel to the Issuer:
A. *Annual Training*. The CD Compliance Officer is responsible for scheduling annual training of Issuer employees regarding disclosure and financial reporting requirements of the federal securities laws. Such training shall include a

complete review of this Disclosure Policy, Rule 15c2-12 and the material events required to be reported pursuant to such Rule, and a complete overview of the Issuer's obligations under the federal securities laws.

B. *Specific Training*. When appropriate, the CD Compliance Officer shall conduct (or cause to be conducted) training with individuals on those persons' specific roles and responsibilities in the disclosure and financial reporting process.

C. *Governing Body Training*. Not less than once every two years, the CD Compliance Officer shall schedule a training session for the Issuer's governing body on this Disclosure Policy and the disclosure and financial reporting requirements of the federal securities laws.

## Appendix I

### Written Procedures for Preparing Official Statements

1. At the commencement of a financing, the CD Compliance Officer shall develop or cause the Issuer's Finance Team to develop a plan for preparation of the official statement and a schedule that allows sufficient time for all required work, including appropriate review and participation by members of the Finance Team.

2. The CD Compliance Officer shall be responsible for managing the preparation process for the official statement, and shall obtain the assistance of other participants within the Issuer and engage legal and financial professionals, as necessary and appropriate.

3. The CD Compliance Officer shall be responsible for developing a program for coordinating staff review of the disclosure information, as necessary, and obtaining formal sign-off from staff on the disclosure documents.

4. The CD Compliance Officer shall ensure that any previous failure to fully comply with continuing disclosure obligations during the prior five-year period is disclosed in the official statement by reviewing compliance with all outstanding continuing disclosure agreements, reviewing continuing disclosure review documentation prepared by independent parties and contacting disclosure counsel to discuss any questions or concerns.

5. The Issuer's governing body shall be given not less than 7 days to review an official statement prior to being asked to vote on its approval, absent extenuating circumstances. Elected representatives on the governing body shall be directed to contact the CD Compliance Officer during the review period to discuss potential issues, concerns or comments on the official statement.

## Appendix II

## Written Procedures Re: Continuing Disclosure

1. The CD Compliance Officer shall be responsible for compliance with the Issuer's obligations under continuing disclosure agreements, undertakings or certificates (the "CDC"), including without limitation annual filings, material event notice filings, voluntary filings and other filings required by the CDC.

2. Prior to execution of a CDC in connection with a bond issue, the CDC shall be discussed with disclosure counsel, the underwriter and municipal advisor, if any, to ensure a full understanding of issuer obligations.

3. The CD Compliance Officer shall have the primary responsibility to confer with the finance team and Issuer staff bi-weekly to monitor compliance with respect to "material events" as defined in the Rule.

The CD Compliance Officer shall be responsible for (i) determining whether any of the following "material events" has taken place (questions regarding their interpretation shall be directed to disclosure counsel), (ii) gathering information material to making that determination from other departments, and (iii) if a material event has occurred, discussing the same with disclosure counsel to determine the form of notice of material event and causing the filing of notice to be made on EMMA within ten (10) business days of the occurrence of the event:

1. Principal and interest payment delinquencies;
2. Non-payment related defaults, if material;
3. Unscheduled draws on debt service reserves reflecting financial difficulties;
4. Unscheduled draws on credit enhancements reflecting financial difficulties;
5. Substitution of credit or liquidity providers, or their failure to perform;
6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
7. Modifications to rights of security holders, if material;
8. Bond calls, if material, and tender offers;
9. Defeasances;
10. Release, substitution, or sale of property securing repayment of the securities, if material;
11. Rating changes, including rating upgrades and downgrades;
12. Bankruptcy, insolvency, receivership or similar event of the obligated person;
13. The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
14. Appointment of a successor or additional trustee or the change of name of a trustee, if material;
15. Incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation[2] of the obligated person, any of which affect security holders, if material; and

[2] "Financial obligation" is to mean a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) a guarantee of (i) or (ii).

16. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

The determination of whether a material event has occurred will be made pursuant to the Rule and SEC Release No. 34-83885, in conjunction with disclosure counsel.

4. The CD Compliance Officer shall have primary responsibility for ensuring that statements or releases of information relating to the Issuer's finances to the public that are reasonably expected to reach investors and the financial markets, including website updates, press releases and market notices, are accurate and not misleading in any material respect. The CD Compliance Officer shall work together to ensure that all public statements and information released by the Issuer are accurate and not misleading in all material respects.

5. The CD Compliance Officer shall be responsible for compiling and maintaining a list of all outstanding bond issues subject to continuing disclosure, noting the applicable filing dates (see attached table format, Part I, for an example to be used by staff in tracking this information (the "Disclosure Table")).

6. The CD Compliance Officer shall be responsible for assembling and maintaining copies of the final CDC and final Official Statements for each applicable bond issue, together with any third-party Dissemination Agent Agreements, if applicable.

7. The CD Compliance Officer shall document and track the required information to be filed, including dates such information is filed (see attached Disclosure Table, Part II, for a form of table to be used by staff).

8. The CD Compliance Officer shall be responsible for registering for continuing disclosure filing email reminders from the "EMMA" website, or for ensuring the Issuer's dissemination agent will remind the Issuer of applicable deadlines (http://emma.msrb.org).

9. At least 60 days prior to the earliest filing deadline listed on the Disclosure Table, the CD Compliance Officer shall begin the process of compiling necessary information required by the CDCs (and coordinate with outside professionals hired to compile this information, if applicable).

10. At least 30 days prior to each filing deadline, the CD Compliance Officer shall determine whether all necessary items have been compiled for filing pursuant to the CDC requirements, (including review with disclosure counsel or the Issuer's dissemination agent).

11. Prior to each filing deadline, the CD Compliance Officer shall file (or cause any Dissemination Agent to file) the necessary items on the EMMA website in a word-searchable PDF configured to be saved, printed, and retransmitted by electronic means. After filing, the CD Compliance Officer shall confirm that all items have, in fact, been filed on EMMA as required, and shall note the filing date on the Disclosure Table.

12. The CD Compliance Officer shall be responsible for coordinating and filing any voluntary information with EMMA, after consultation with the Issuer's legal and financial professionals.

13. The CD Compliance Officer may contact the Issuer's disclosure counsel with any disclosure-related questions or concerns.

## Form of Disclosure Tables

**Part I – Master Tracking Table (list of deadlines for all bond issues subject to continuing disclosure)**

**[Note this is only a form; Issuer staff will update and maintain the Tables separate from this Policy; the current Table can be obtained from the CD Compliance Officer]**

| Name of Bond Issue | Date of Issue | Final Maturity Date | Dissemination Agent | CUSIP for Final Maturity | Deadline for Annual Report |
|---|---|---|---|---|---|
| $7,650,000 General Obligation Joint Communication System Bonds, Series 2011A | 10/01/2011 | 06/01/2026 | Issuer | 535783 HT4 | Not later than 12 months after the end of each year |
| $1,750,000 General Obligation County Building Bonds, Series 2014A | 09/02/2014 | 06/01/2030 | Issuer | 535783 JF2 | Not later than 12 months after the end of each year |
| $7,300,000 Taxable General Obligation Urban Renewal County Purpose Bonds, Series 2017A | 06/22/2017 | 06/01/2027 | Issuer | 535783 JQ8 | Not later than June 30 of each year |
| $9,575,000 General Obligation Refunding Bonds, Series 2017B | 11/06/2017 | 06/01/2030 | Issuer | 535783 KF0 | Not later than June 30 of each year |
| $5,515,000 General Obligation Land and Water Legacy Bonds, Series 2018A | 06/26/2018 | 06/01/2038 | Issuer | 535783 LB8 | Not later than June 30 of each year |
| $1,520,000 General Obligation Urban Renewal Economic Development Bonds, Series 2018B | 06/26/2018 | 06/01/2033 | Issuer | 535783 LS1 | Not later than June 30 of each year |
| $6,735,000 General Obligation Land and Water Legacy Bonds, Series 2019A | 01/23/2019 | 06/01/2038 | Issuer | 535783 MM3 | Not later than June 30 of each year |
| $1,500,000 General Obligation County Building Bonds, Series 2019B | 01/23/2019 | 06/01/2038 | Issuer | 535783 NG5 | Not later than June 30 of each year |
| $29,225,000 General Obligation Certificates of Participation, Series 2019 | 09/30/2019 | 06/01/2039 | Issuer | 535784 AU6 | Not later than 12 months after the end of each year |
| $4,990,000 General Obligation Land and Water Legacy Bonds, Series 2021A | 06/22/2021 | 06/01/2041 | Issuer | 535783 PC2 | Not later than June 30 of each year |
| $[9,490,000] General Obligation Land and Water Legacy Bonds, Series 2023A | [07/06]/2023 | 06/01/[2043] | Issuer | 535783 ___ | Not later than June 30 of each year |
| | | | | | |
| | | | | | |

**Part II – Separate Table for Each Bond Issue Subject to Continuing Disclosure (tracks details of filings for each issue)**

**[Note this is only a form; Issuer staff will update and maintain the Tables separate from this Policy; the current Table can be obtained from the CD Compliance Officer]**

| **$7,650,000 General Obligation Joint Communication System Bonds, Series 2011A** | **Reporting Periods [inset date info was filed on EMMA]** | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2018** | **FY2019** | **FY2020** | **FY2021** | **FY2022** | **FY2023** |
| Audited Financials | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| Operating Data | | | | | | |
| Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Valuation Trends | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Breakdown of Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Rates | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Levies and Collections | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Statutory Debt Limit/Legal Debt Margin | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Estimated Cash and Investment Balances | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| General Obligation Debt Payable from Ad Valorem Taxes | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Capital and Operating Leases | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Indirect Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Direct Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Factors for Ratio Computations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Debt Ratios | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Major Employers | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |

| **$1,750,000 General Obligation County Building Bonds, Series 2014A** | **Reporting Periods [inset date info was filed on EMMA]** | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2018** | **FY2019** | **FY2020** | **FY2021** | **FY2022** | **FY2023** |
| Audited Financials | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| Operating Data | | | | | | |
| General Obligation Debt Summary (Principal Only) | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| General Obligation Bonded Debt (Principal Only) | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Detailed Overlapping Bonded Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Statement of General Obligation Bonded Indebtedness | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Residential Rollback Percentages for Taxable Valuation | 5/17/21 | 5/17/21 | 5/17/21 | 6/28/22 | | |
| Actual (100%) Valuations for the County | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Taxable ("Rollback") Valuations for the County | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Extensions and Collections | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Principal Taxpayers | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Rates per $1,000 Taxable Value | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Statement of Net Position – Governmental Activities | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Statement of Activities | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Balance Sheet – General Fund | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |

(Tables continue on the following page)

| **$7,300,000 Taxable General Obligation Urban Renewal County Purpose Bonds, Series 2017A** | **Reporting Periods [inset date info was filed on EMMA]** | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2018** | **FY2019** | **FY2020** | **FY2021** | **FY2022** | **FY2023** |
| Audited Financials | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| <u>Operating Data – Economic and Financial Information</u> | | | | | | |
| Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Valuation Trends | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Breakdown of Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Rates | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Levies and Collections | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| <u>Operating Data – Summary of Debt and Debt Statistics</u> | | | | | | |
| Statutory Debt Limit/Legal Debt Margin | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| General Obligation Debt Payable from Ad Valorem Taxes | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt Payable | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Indirect Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Direct Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Factors for Ratio Computations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Debt Ratios | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |

| **$9,575,000 General Obligation Refunding Bonds, Series 2017B** | **Reporting Periods [inset date info was filed on EMMA]** | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2018** | **FY2019** | **FY2020** | **FY2021** | **FY2022** | **FY2023** |
| Audited Financials | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| <u>Operating Data – Economic and Financial Information</u> | | | | | | |
| Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Valuation Trends | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Breakdown of Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Rates | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Levies and Collections | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| <u>Operating Data – Summary of Debt and Debt Statistics</u> | | | | | | |
| Statutory Debt Limit/Legal Debt Margin | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| General Obligation Debt Payable from Ad Valorem Taxes | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt Payable | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Indirect Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Direct Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Factors for Ratio Computations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Debt Ratios | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |

(Tables continue on the following page)

| $5,515,000 General Obligation Land and Water Legacy Bonds, Series 2018A | Reporting Periods [inset date info was filed on EMMA] | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2018** | **FY2019** | **FY2020** | **FY2021** | **FY2022** | **FY2023** |
| Audited Financials | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| <u>Operating Data – Economic and Financial Information</u> | | | | | | |
| Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Valuation Trends | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Breakdown of Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Rates | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Levies and Collections | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| <u>Operating Data – Summary of Debt and Debt Statistics</u> | | | | | | |
| Statutory Debt Limit/Legal Debt Margin | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| General Obligation Debt Payable from Ad Valorem Taxes | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt Payable | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Indirect Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Direct Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Factors for Ratio Computations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Debt Ratios | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |

| $1,520,000 General Obligation Urban Renewal Economic Development Bonds, Series 2018B | Reporting Periods [inset date info was filed on EMMA] | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2018** | **FY2019** | **FY2020** | **FY2021** | **FY2022** | **FY2023** |
| Audited Financials | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| <u>Operating Data – Economic and Financial Information</u> | | | | | | |
| Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Valuation Trends | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Breakdown of Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Rates | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Levies and Collections | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| <u>Operating Data – Summary of Debt and Debt Statistics</u> | | | | | | |
| Statutory Debt Limit/Legal Debt Margin | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| General Obligation Debt Payable from Ad Valorem Taxes | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt Payable | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Indirect Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Direct Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Factors for Ratio Computations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Debt Ratios | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |

(Tables continue on the following page)

| $6,735,000 General Obligation Land and Water Legacy Bonds, Series 2019A | Reporting Periods [inset date info was filed on EMMA] | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2018** | **FY2019** | **FY2020** | **FY2021** | **FY2022** | **FY2023** |
| Audited Financials | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| Operating Data – Economic and Financial Information | | | | | | |
| Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Valuation Trends | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Breakdown of Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Rates | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Levies and Collections | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Operating Data – Summary of Debt and Debt Statistics | | | | | | |
| Statutory Debt Limit/Legal Debt Margin | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| General Obligation Debt Payable from Ad Valorem Taxes | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt Payable | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Indirect Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Direct Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Factors for Ratio Computations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Debt Ratios | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |

| $1,500,000 General Obligation County Building Bonds, Series 2019B | Reporting Periods [inset date info was filed on EMMA] | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2018** | **FY2019** | **FY2020** | **FY2021** | **FY2022** | **FY2023** |
| Audited Financials | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| Operating Data – Economic and Financial Information | | | | | | |
| Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Valuation Trends | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Breakdown of Valuations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Rates | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Tax Levies and Collections | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Operating Data – Summary of Debt and Debt Statistics | | | | | | |
| Statutory Debt Limit/Legal Debt Margin | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| General Obligation Debt Payable from Ad Valorem Taxes | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt Payable | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Indirect Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Direct Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Limited Obligation Debt | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Factors for Ratio Computations | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |
| Debt Ratios | 6/28/19 | 6/30/20 | 6/29/21 | 6/28/22 | | |

(Tables continue on the following page)

| **$29,225,000 General Obligation Certificates of Participation, Series 2019** | **Reporting Periods [inset date info was filed on EMMA]** | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2019** | **FY2020** | **FY2021** | **FY2022** | **FY2023** | **FY2024** |
| Audited Financials | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| <u>Operating Data</u> | | | | | | |
| Estimated Cash and Investment Balances | AF | 6/29/21 | 6/28/22 | | | |
| Largest Taxpayers | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| <u>Operating Data – Economic and Financial Information</u> | | | | | | |
| Valuations | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Valuation Trends | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Breakdown of Valuations | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Tax Rates | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Tax Levies and Collections | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| <u>Operating Data – Summary of Debt and Debt Statistics</u> | | | | | | |
| Statutory Debt Limit/Legal Debt Margin | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| General Obligation Debt Payable from Ad Valorem Taxes | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Limited Obligation Debt Payable | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Direct Debt | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Limited Obligation Debt | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Factors for Ratio Computations | 6/30/20 | 6/29/21 | 6/28/22 | | | |
| Debt Ratios | 6/30/20 | 6/29/21 | 6/28/22 | | | |

| **$4,990,000 General Obligation Land and Water Legacy Bonds, Series 2021A** | **Reporting Periods [inset date info was filed on EMMA]** | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2021** | **FY2022** | **FY2023** | **FY2024** | **FY2025** | **FY2026** |
| Audited Financials | 6/28/22 | | | | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| <u>Operating Data – Economic and Financial Information</u> | | | | | | |
| Valuations | 6/28/22 | | | | | |
| Valuation Trends | 6/28/22 | | | | | |
| Breakdown of Valuations | 6/28/22 | | | | | |
| Tax Rates | 6/28/22 | | | | | |
| Tax Levies and Collections | 6/28/22 | | | | | |
| <u>Operating Data – Summary of Debt and Debt Statistics</u> | | | | | | |
| Statutory Debt Limit/Legal Debt Margin | 6/28/22 | | | | | |
| General Obligation Debt Payable from Ad Valorem Taxes | 6/28/22 | | | | | |
| Limited Obligation Debt Payable | 6/28/22 | | | | | |
| Indirect Debt | 6/28/22 | | | | | |
| Direct Debt | 6/28/22 | | | | | |
| Limited Obligation Debt | 6/28/22 | | | | | |
| Factors for Ratio Computations | 6/28/22 | | | | | |
| Debt Ratios | 6/28/22 | | | | | |

(Tables continue on the following page)

| $[9,490,000] General Obligation Land and Water Legacy Bonds, Series 2023A | Reporting Periods [inset date info was filed on EMMA] | | | | | |
|---|---|---|---|---|---|---|
| **Description of Financial Information / Operating Data to file on EMMA** | **FY2023** | **FY2024** | **FY2025** | **FY2026** | **FY2027** | **FY2028** |
| Audited Financials | | | | | | |
| Unaudited financials, if audit not available by deadline | | | | | | |
| <u>Operating Data</u> | | | | | | |
| Tax Rates | | | | | | |
| Tax Levies and Collections | | | | | | |
| Valuations | | | | | | |
| Valuation Trend | | | | | | |
| Breakdown of Valuations (2 Tables) | | | | | | |
| Statutory Debt Limit | | | | | | |
| General Obligation Debt Payable from Ad Valorem Taxes (2 Tables) | | | | | | |
| Limited Obligation Debt | | | | | | |
| Indirect Debt | | | | | | |
| Direct Debt | | | | | | |
| Limited Obligation Debt | | | | | | |
| Factors for Ratio Computations | | | | | | |
| Debt Ratios | | | | | | |

TREASURER'S (AUTO DEPT.) REPORT TO THE COUNTY AUDITOR
RECEIPTS AND DISBURSEMENTS
MONTH OF MAY 2023



| FUND | RECEIPTS CASH BOOK | RECEIPTS TRANSFERS | DISBURSEMENTS TREAS CKS. | DISBURSEMENTS TRANSFERS | PREVIOUS BAL. | GRAND TOTAL |
|---|---|---|---|---|---|---|
| AUTO LICENSE | $ 3,838,955.70 | | $ 3,433,300.70 | | $ 3,433,300.70 | $ 3,838,955.70 |
| USE TAX | $ 2,776,637.23 | | $ 2,744,437.22 | | $ 2,744,437.22 | $ 2,776,637.23 |
| SURCHARGE | $ 26,185.00 | | $ 25,380.00 | | $ 25,380.00 | $ 26,185.00 |
| AMATEUR RADIO | $ 70.00 | | $ 50.00 | | $ 50.00 | $ 70.00 |
| BLACK OUT | $ 57,043.00 | | $ 52,680.00 | | $ 52,680.00 | $ 57,043.00 |
| BREAST CANCER | $ 20.00 | | $ 15.00 | | $ 15.00 | $ 20.00 |
| BRONZE STAR | $ 30.00 | | $ 85.00 | | $ 85.00 | $ 30.00 |
| CATTLEMAN | $ 95.00 | | $ 65.00 | | $ 65.00 | $ 95.00 |
| CHOOSE LIFE | $ 25.00 | | $ 15.00 | | $ 15.00 | $ 25.00 |
| ISU | $ 310.00 | | $ 234.00 | | $ 234.00 | $ 310.00 |
| U OF I | $ 1,361.00 | | $ 902.00 | | $ 902.00 | $ 1,361.00 |
| UNI | $ 67.00 | | $ 55.00 | | $ 55.00 | $ 67.00 |
| OTHER COLLEGE PL | $ 203.00 | | $ 112.00 | | $ 112.00 | $ 203.00 |
| PERS PLATE | $ 2,198.00 | | $ 2,116.00 | | $ 2,116.00 | $ 2,198.00 |
| DECAL | $ 5.00 | | $ 5.00 | | $ 5.00 | $ 5.00 |
| DUCKS UNLTD | $ 70.00 | | $ 50.00 | | $ 50.00 | $ 70.00 |
| EDUCATION | $ 25.00 | | $ - | | $ - | $ 25.00 |
| EMS | $ - | | $ 25.00 | | $ 25.00 | $ - |
| EV/PHEV | $ 11,583.42 | | $ 10,683.43 | | $ 10,683.43 | $ 11,583.42 |
| FALLEN OFFICER | $ 35.00 | | $ 175.00 | | $ 175.00 | $ 35.00 |
| FIREFIGHTER | $ 50.00 | | $ 50.00 | | $ 50.00 | $ 50.00 |
| FLY OUR COLORS | $ 814.00 | | $ 655.00 | | $ 655.00 | $ 814.00 |
| GOD BLESS | $ 100.00 | | $ 95.00 | | $ 95.00 | $ 100.00 |
| GOLD STAR FAMILY | $ - | | $ 25.00 | | $ 25.00 | $ - |
| HERITAGE | $ 10.00 | | $ - | | $ - | $ 10.00 |
| IOWA AG LITERACY | $ 15.00 | | $ 15.00 | | $ 15.00 | $ 15.00 |
| LEGION OF MERIT | $ - | | $ - | | $ - | $ - |
| LOVE R KIDS | $ 20.00 | | $ 40.00 | | $ 40.00 | $ 20.00 |
| MCYCLE RIDER | $ 40.00 | | $ 15.00 | | $ 15.00 | $ 40.00 |
| NAT'L GUARD | $ - | | $ - | | $ - | $ - |
| DNR | $ 3,520.00 | | $ 3,930.00 | | $ 3,930.00 | $ 3,520.00 |
| ORGAN DONOR | $ 45.00 | | $ 55.00 | | $ 55.00 | $ 45.00 |
| PEARL HARBOR | $ - | | $ - | | $ - | $ - |
| POW | $ - | | $ - | | $ - | $ - |
| PROFESSIONAL FIRE | $ 25.00 | | $ 120.00 | | $ 120.00 | $ 25.00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| PURPLE HEART | $ 35.00 | | $ 10.00 | | $ 10.00 | $ 35.00 |
| PWD | $ 20.00 | | $ 15.00 | | $ 15.00 | $ 20.00 |
| USAF AIRFORCE | $ 25.00 | | $ 40.00 | | $ 40.00 | $ 25.00 |
| USAF ARMY | $ 45.00 | | $ 5.00 | | $ 5.00 | $ 45.00 |
| USAF COAST GUARD | $ - | | $ - | | $ - | $ - |
| USAF MARINES | $ - | | $ 5.00 | | $ 5.00 | $ - |
| USAF NAVY | $ 25.00 | | $ 20.00 | | $ 20.00 | $ 25.00 |
| SHARE THE ROAD | $ 80.00 | | $ 115.00 | | $ 115.00 | $ 80.00 |
| SHRINERS | $ 10.00 | | $ 30.00 | | $ 30.00 | $ 10.00 |
| SILVER STAR | $ 5.00 | | $ - | | $ - | $ 5.00 |
| VETERANS | $ 230.00 | | $ 365.00 | | $ 365.00 | $ 230.00 |
| VETS CROSS/MEDAL | $ 5.00 | | $ - | | $ - | $ 5.00 |
| ANATOMICAL FEES | $ 635.26 | | $ 437.32 | | $ 437.32 | $ 635.26 |
| ADMIN FEES | $ 75.00 | | $ 30.00 | | $ 30.00 | $ 75.00 |
| MAIL PROCESSING | $ 22,734.00 | | $ 21,539.00 | | $ 21,539.00 | $ 22,734.00 |
| NSF FEES | $ 478.00 | | $ 415.00 | | $ 415.00 | $ 478.00 |
| AUTO TRANSFERS | | | | | $ (131,000.00) | $ (131,000.00) |
| TOTAL | $ 6,743,959.61 | $ - | $ 6,298,411.67 | $ - | $ 6,167,411.67 | $ 6,612,959.61 |

LINN COUNTY TREASURER

MINUTES AUTHORIZING ADOPTION OF AMENDED AND RESTATED POLICIES AND PROCEDURES REGARDING MUNICIPAL SECURITIES DISCLOSURE

424841

Cedar Rapids, Iowa

June 14, 2023

The Board of Supervisors of Linn County, Iowa, met on June 14, 2023, at _____ o'clock __.m. at the _________________, Cedar Rapids, Iowa.

The Chairperson presided and the roll was called showing the following members of the Board of Supervisors present and absent:

Present: ____________________________________________________________________

Absent: ___________________________________________.

Supervisor ______________________________ introduced the resolution hereinafter next set out and moved its adoption, seconded by Supervisor ________________________; and after due consideration thereof by the Board of Supervisors, the Chairperson put the question upon the adoption of the said resolution and the roll being called, the following named Supervisors voted:

Ayes: ______________________________________________________________________

Nays: _____________________________________________.

Whereupon, the Chairperson declared the resolution duly adopted as hereinafter set out.

• • • • •

At the conclusion of the meeting, and upon motion and vote, the Board of Supervisors adjourned.

______________________________________
Chairperson, Board of Supervisors

Attest:

______________________________________
County Auditor

RESOLUTION NO. _______

Resolution Authorizing Adoption of Amended and Restated Policies and Procedures Regarding Municipal Securities Disclosure

WHEREAS, pursuant to the laws of the State of Iowa, Linn County, Iowa (the “County”) has publicly offered, and likely will issue and publicly offer in the future, its notes, bonds or other obligations (the “Bonds”); and

WHEREAS, in October of 2017, the County adopted certain Policies and Procedures Regarding Municipal Securities Disclosure (the “Original Disclosure Policy”) to be followed in connection with the issuance and on-going administration of publicly offered Bonds; and

WHEREAS, as a result of certain changes in federal law, the County deems it necessary and desirable to amend and restate the Original Disclosure Policy; and

WHEREAS, the proposed Amended and Restated Policies and Procedures Regarding Municipal Securities Disclosure are attached hereto as Exhibit A (the “Disclosure Policies and Procedures”);

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Linn County, Iowa, as follows:

Section 1. The Disclosure Policies and Procedures attached hereto as Exhibit A are hereby adopted and shall be dated as of the date hereof.

Section 2. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Passed and approved June 14, 2023.

_________________________________
Chairperson, Board of Supervisors

Attest:

_________________________________
County Auditor

**ATTESTATION CERTIFICATE:**

STATE OF IOWA
COUNTY OF LINN SS:

I, the undersigned, County Auditor of Linn County, Iowa, do hereby certify that attached hereto is a true and correct copy of the proceedings of the Board of Supervisors relating to the County's adoption of the Policies and Procedures Regarding Municipal Securities Disclosure.

WITNESS MY HAND this ______________ day of _________________, 2023.

_______________________________________
County Auditor

Exhibit A

**AMENDED AND RESTATED**
**POLICIES AND PROCEDURES RE: MUNICIPAL SECURITIES DISCLOSURE**

[see attached]

**RESOLUTION NO. 2023-06-**

**A RESOLUTION APPROVING AN APPROPRIATIONS TRANSFER WITHIN THE LINN COUNTY FISCAL YEAR 2023 ANNUAL BUDGET**

**WHEREAS,** the Linn County Board of Supervisors previously approved the Linn County Fiscal Year 2023 Annual Budget; and,

**WHEREAS,** it has been determined that it is necessary to transfer appropriations within the Public Safety and Legal Services area of said budget; and,

**WHEREAS,** sufficient appropriations are available to provide for the necessary transfer; and,

**WHEREAS**, said transfer is within the Public Safety and Legal Services service area, and is made by resolution of the Board of Supervisors in accordance with Iowa Code Section 331.434(6).

**NOW, BE IT THEREFORE RESOLVED** by the Linn County Board of Supervisors that appropriations within the Linn County Fiscal Year 2023 Annual Budget are revised as follows:

| Organization | Transfer |
|---|---|
| 27 Court Expense | $5,000 |
| 01 Board of Supervisors | ($5,000) |

**PASSED AND APPROVED** this _______ day of June 2023.

**LINN COUNTY BOARD OF SUPERVISORS**

_______________________________
Louis Zumbach, Chair

_______________________________
Ben Rogers, Vice Chair

_______________________________
Kirsten Running-Marquardt, Supervisor

**ATTEST**:

_______________________________
Joel Miller, Linn County Auditor

I, Joel Miller, Linn County Auditor, certify that at a regular meeting of the Linn County Board of Supervisors duly adopted the foregoing resolution by a vote of

________Aye ________Nay ________ Abstain and ________Absent from Voting.

_______________________________
Joel Miller, Linn County Auditor

RESOLUTION NO. 2023 – 6 –

A RESOLUTION APPROVING PETITIONS FOR THE SUSPENSION OF THE COLLECTION OF FISCAL YEAR 2024/ASSESSMENT YEAR 2022 PROPERTY TAXES

**WHEREAS**, the Linn County Board of Supervisors is this day presented with properly filed, duly sworn petitions for the suspension of the collection of property taxes and/or special assessments pursuant to Iowa Code Section 427.8; and

**WHEREAS**, the properties for which the assessments against the Petitioners are made lie within Linn County, Iowa; and

**WHEREAS**, the Petitioners are unable to contribute to the public revenue by reason of age, infirmity, or both.

**BE IT THEREFORE RESOLVED** by the Linn County Board of Supervisors, this date met in lawful session, that the attached petitions are approved for the Petitioners, parcels, and tax years described as follows:

| PETITIONER | PARCEL # | TAX YEARS | SPECIAL # |
|---|---|---|---|
| Becker, John | 14292-53028-00000 | 2022 | |
| Corum, Kazuko | 14243-55004-01000 | 2022 | |
| Davidson, Kenneth | 7139D | 2022 | |
| Faeth, Vikki | 14233-28006-00000 | 2022 | |
| Franks, Mable | 14272-03020-00000 | 2022 | |
| Frazier, John | 14204-04003-00000 | 2022 | |
| Gogel, Tracie | 14223-82032-00000 | 2022 | |
| Grovert, Marjorie | 14143-28001-01007 | 2022 | |
| Hadenfeldt, Larry | 05092-88009-00000 | 2022 | |
| Harnish, Cathleen | 14231-52014-00000 | 2022 | |
| Iwanczuk, Eugene | 14103-05036-00000 | 2022 | |
| Langham, Portia | 14201-01008-00000 | 2022 | |
| Lawrence, Irene | 14082-26002-01001 | 2022 | |
| Marcketti, James | 14192-52012-01002 | 2022 | |
| McMenomy, Della | 14203-80001-00000 | 2022 | |
| Nassif, Shaker | 14263-01002-00000 | 2022 | |
| Null, Mary | 13262-81002-00000 | 2022 | |
| Prenosil, Debra | 470196N1519 | 2022 | |
| Schirmer, Cathleen | 14153-33001-00000 | 2022 | |
| Seaborn, James | 14352-26007-00000 | 2022 | |
| Sebetka, Cleo | 14292-06007-00000 | 2022 | |
| Varvaris, Katherine | 14143-83007-00000 | 2022 | |
| Vriezelaar, Elizabeth | 14154-32023-00000 | 2021 | |
| Vriezelaar, Elizabeth | 14154-32023-00000 | 2022 | |

**BE IT FURTHER RESOLVED** the Linn County Board of Supervisors orders the Linn County Treasurer to suspend the collection of the property taxes assessed against the Petitioners or the

Petitioner's estates, for the parcels listed above for the tax years as indicated.

PASSED AND APPROVED this _____ day of ______________, 2023.

LINN COUNTY BOARD OF SUPERVISORS

______________________________
Louis J. Zumbach, Chair

______________________________
Ben Rogers, Vice Chair

______________________________
Kirsten Running-Marquardt, Supervisor

ATTEST

______________________________
Joel D. Miller, Linn County Auditor

STATE OF IOWA )
) SS
COUNTY OF LINN )

I, Joel Miller, Linn County Auditor, hereby certify that the Linn County Board of Supervisors duly adopted the foregoing resolution at a regular meeting by a vote of: _____ aye, _____ nay, and _____ abstained from voting.

______________________________
Joel D. Miller, Linn County Auditor

Subscribed and sworn before me by ___________________ on this ______ day of ____________ 2023.

______________________________
NOTARY PUBLIC
STATE OF IOWA

**LINN COUNTY BOARD OF SUPERVISORS**

**RESOLUTION # ______________________**

**APPROVING A FINAL PLAT**

**WHEREAS**, a final plat of WHITING ADDITION (Case #JF23-0007) to Linn County, Iowa, containing two (2) lots, numbered Lot 1 and Lot A has been filed for approval, a subdivision of real estate located in the SW SE of Section 17, Township 85 North, Range 08 West of the 5th P.M., Linn County, Iowa, described as follows:

WHITING ADDITION TO LINN COUNTY, IOWA, is a subdivision of Lot 1 , Kramer's First Addition to Linn County, Iowa and Parcel A, Plat of Survey No. 2693 as recorded in book 11521 page 5550 of the records of the Linn County, Iowa Recorder on January 16, 2023, being part of Parcel A, Plat of Survey No. 2692 in the West Half of the Southeast Quarter of Section 17, Township 85 North, Range 8 West of the Fifth Principal Meridian, Linn County, Iowa
Said parcel contains 3.164 acres, subject to easements and restrictions of record.

**WHEREAS**, said plat is accompanied by a certificate acknowledging that said subdivision is by, and with the free consent of the proprietors, and is accompanied by a certificate dedicating certain property to the public, as shown on the plat; and

**WHEREAS**, said plat and its attachments thereto have been found to conform to the requirements of the comprehensive plan and the subdivision ordinance; and the requirements of other ordinances and state laws governing such plats; and

**WHEREAS**, the following conditions as listed on the Planning and Development Staff Report of JANUARY 19, 2023 as last amended on FEBRUARY 20, 2023 have been addressed:

**LINN COUNTY SECONDARY ROAD DEPARTMENT, 892-6400**

1. Entrance permit required for new entrances and existing unpermitted entrances, Sec.11 and the Unified Development Code, Article IV, Sec. 107-72 § 2 (h)(5). All approved entrances shall be brought into conformance with County standards. One entrance per parcel is allowed. An additional access may be allowed with justification and permit.
2. Dedication of road rights-of-way, County Standard Specifications, Section 5. Forty feet from the center of the existing right-of-way for Indian Boundary Road.
3. Road agreement for conditions appliable for Final Plat cases. County Standard Specifications, section 1.

**IOWA DEPARTMENT OF TRANSPORTATION**

1. Not within the jurisdiction of the Iowa Department of Transportation.

**LINN COUNTY PUBLIC HEALTH DEPARTMENT**

1. No conditions to be met.

**NATURAL RESOURCES CONSERVATION SERVICE**

1. No conditions to be met.

**LINN COUNTY CONSERVATION DEPARTMENT**

1. No conditions to be met.

**LINN COUNTY EMERGENCY MANAGEMENT**

1. No conditions to be met.

**LINN COUNTY PLANNING AND DEVELOPMENT - ZONING DIVISION**

1. Various revisions to the site plan and final plat.

2. Prior to approval of the final plat, the owner must sign an “Acceptance of Conditions” form. The “Acceptance of Conditions” form states that the owner understands and agrees to comply with the agreed upon conditions as stated in the staff report.
3. This plat lies within the 2-mile jurisdiction of the City of Center Point. As per Chapter 354 of the Code of Iowa, a certified resolution by any municipality that has authority to review the plat to either approve the plat or waive its right to review must be provided.
4. Approval of utility and drainage easements by the appropriate companies with all easements marked on the final plat bound copies.
5. The proposed subdivision name and proposed names of all roads, streets and lanes shall be submitted for review and approval by the Linn County Auditor’s office prior to approval of the final plat.
6. Associated Minor Boundary Change case JMBC23-0002 must be completed, and ownership of all property contained within proposed Lot 1 of Whiting Addition shall be transferred to the Drew and Jenna Whiting.
7. All conditions of rezoning case JR23-0002 shall be met prior to approval of final plat bound copies. Rezoning case JR23-0002 will be finalized when final plat bound copies are ready to be approved by the Linn County Board of Supervisors.
8. One original and 3 complete copies of the final plat bound documents that must include the following:
    i. Owner’s certificate and dedication certificate executed in the form provided by the laws of Iowa, dedicating to Linn County title to all property intended for public use, including public roads
    ii. Title opinion and a consent to plat signed by the mortgage holder if there is a mortgage or encumbrance on the property as well as a release of all streets, easements, or other areas to be conveyed or dedicated to local government units within which the land is located
    iii. Surveyor's certificate
    iv. Auditor’s certificate
    v. Resolution of the Planning and Zoning Commission
    vi. Resolution of the Board of Supervisors
    vii. Resolution of approval or waiver of review by applicable municipalities
    viii. Treasurer’s certificate
    ix. Agricultural Land Use Notification. The landowner shall ensure that such notification shall be attached to the deed and shall become a separate entry on the abstract of title for all the property that is subject of the permit or development as per Article V, Section 107-91, § (h) of the UDC..
    x. Restrictive covenants or deed restrictions, as separate instruments, not combined with any other instrument
    xi. Twelve original signed plat drawings
    xii. A covenant for a secondary road assessment

**NOW, THEREFORE, BE IT RESOLVED,** by the Board of Supervisors, of Linn County, Iowa, that said plat is hereby approved. The Board of Supervisors and County Engineer are hereby authorized to enter approval upon the final plat resolution. The Board of Supervisors’ Chairperson is also hereby authorized to sign said plat which executes an acceptance of dedication of property to the public, as shown on said plat.

**NOW, THEREFORE BE IT FURTHER RESOLVED,** by the Board of Supervisors, of Linn County, Iowa, that said plat and plat proceedings shall not be changed or altered in any way, without the approval of the Linn County Board of Supervisors. Said plat and plat proceedings shall be recorded JUNE 14, **2024** to be valid.

**Passed and approved this 14TH day of JUNE, 2023**

Linn County Board of Supervisors

____________________________________
Chair

____________________________________
Vice Chair

____________________________________
Supervisor

Aye:

Nay:

Abstain:

Absent:

Attest:

__________________________________________________
Joel Miller, Linn County Auditor

Linn County Engineer

____________________________________
Brad Ketels, Engineer

State of Iowa )
) SS
County of Linn )

I, Joel Miller, County Auditor of Linn County, Iowa, hereby certify that at a regular meeting of the said Board of Supervisors, the foregoing resolution was duly adopted by a vote of:

___ Aye ___ Nay ___ Abstain ___ Absent

______________________________________________
Joel Miller

Subscribed and sworn to before me by the aforesaid Joel Miller, ____________________________,

on this ______ day of _________________________, 2023.

______________________________________________
Notary Public State of Iowa

**LINN COUNTY BOARD OF SUPERVISORS**

**RESOLUTION # __________________________**

**APPROVING RESIDENTIAL PARCEL SPLIT**

**WHEREAS**, a Residential Parcel Split of WILLIAMS FARM FIRST ADDITION (Case # JPS23-0002) to Linn County, Iowa, containing two (2) lots, numbered lot 1 and lettered lot A has been filed for approval, a subdivision of real estate located in the NW NE of Section 06, Township 86 North, Range 08 West of the 5th P.M., Linn County, Iowa, described as follows:

Beginning at the N % Corner of said Section 6; thence S89 $^{0}$18 $^{1}$29"E along the north line of said Parcel A, 49.04 feet; thence S00°22'10"E, 119.89 feet; thence S15 $^{0}$15 $^{1}$1 1 'lW, 170.53 feet; thence N89 $^{0}$ 10$^{1}$34"W, 204.60 feet to the west line of said Parcel A; thence N00 $^{0}$22'10"W along said west line, 284.96 feet to the NW Corner of said Parcel A; thence S89 $^{0}$10'39"E along the north line of said Parcel A, 201.49 feet to the Point of Beginning, containing 1.55 acres which includes 0.23 acres of road right of way. For a more definite location and description, reference is made to a plat hereto attached and made a part hereof.

**WHEREAS**, said plat is accompanied by a certificate acknowledging that said subdivision is by, and with the free consent of the proprietors, and is accompanied by a certificate dedicating certain property to the public, as shown on the plat; and

**WHEREAS**, said plat and its attachments thereto have been found to conform to the requirements of the comprehensive plan and the subdivision ordinance; and the requirements of other ordinances and state laws governing such plats; and

**WHEREAS**, the following conditions as listed on the Planning and Development Staff Report of March 16, 2023 as last amended on April 17, 2023 have been addressed:

**LINN COUNTY SECONDARY ROAD DEPARTMENT, 892-6400**

1. Entrance permit required for new entrances and existing unpermitted entrances, Sec. 11 and the Unified Development Code, Article IV, Sec. 107-72 § 2 (h)(5). All approved entrances shall be brought into conformance with County standards. One entrance per parcel is allowed. An additional access may be allowed with justification and permit.
2. Dedication of road rights-of-way, County Standard Specifications, Section 5. Forty feet from the center of the existing right-of-way of Linn Buchanan Road.
3. Road agreement for trees and fence within County right-of-way. County Standard Specifications, Section 1.

**IOWA DEPARTMENT OF TRANSPORTATION**

1. Not within the jurisdiction of the Iowa Department of Transportation.

**LINN COUNTY PUBLIC HEALTH DEPARTMENT**

1. Existing sewage disposal system must have one of the following completed: If the property ownership is being transferred and does not qualify for one of the DNR exemptions, a Time of Transfer inspection must be performed by a certified septic contractor. The report must be submitted to this department. If the property is not transferring ownership, the septic must be reviewed by certified septic contractor for compliance with Linn County Code of Ordinances Chapter 10, Article VI Private Sewage Disposal Systems.
2. Existing house must be reviewed by Linn County Public Health for compliance with Linn County Code of Ordinances Chapter 105, Article VI Property Maintenance Regulations. If applicable, correction of

certain deficiencies may require permits, inspections and final approval from the Building Division of Linn County Planning & Development.

**NATURAL RESOURCES CONSERVATION SERVICE**

1. No conditions to be met.

**LINN COUNTY CONSERVATION DEPARTMENT**

1. No conditions to be met.

**LINN COUNTY EMERGENCY MANAGEMENT**

1. No conditions to be met.

**LINN COUNTY PLANNING AND DEVELOPMENT – ZONING DIVISION**

1. All side and rear yard setbacks must be met for all structures involved in this proposal.
2. Various revisions to the site plan and final plat.
3. Prior to approval of the final plat, the owner must sign an “Acceptance of Conditions” form. The “Acceptance of Conditions” form states that the owner understands and agrees to comply with the agreed upon conditions as stated in the staff report.
4. This plat lies within the 2-mile jurisdiction of the City of Walker. As per Chapter 354 of the Code of Iowa, a certified resolution by any municipality that has authority to review the plat to either approve the plat or waive its right to review must be provided.
5. Approval of utility and drainage easements by the appropriate companies with all easements marked on the final plat bound copies.
6. The proposed subdivision name and proposed names of all roads, streets and lanes shall be submitted for review and approval by the Linn County Auditor’s office prior to approval of the final plat.
7. One original and 1 complete copy of the final plat bound documents that must include the following:
   i. Owner’s certificate and dedication certificate executed in the form provided by the laws of Iowa, dedicating to Linn County title to all property intended for public use, including public roads
   ii. Title opinion and a consent to plat signed by the mortgage holder if there is a mortgage or encumbrance on the property as well as a release of all streets, easements, or other areas to be conveyed or dedicated to local government units within which the land is located
   iii. Surveyor's certificate
   iv. Auditor’s certificate
   v. Resolution of the Planning and Zoning Commission
   vi. Resolution of the Board of Supervisors
   vii. Resolution of approval or waiver of review by applicable municipalities
   viii. Treasurer’s certificate
   ix. Agricultural Land Use Notification. The landowner shall ensure that such notification shall be attached to the deed and shall become a separate entry on the abstract of title for all the property that is subject of the permit or development as per Article V, Section 107-91, § (h) of the Unified Development Code.
   x. Restrictive covenants or deed restrictions, as separate instruments, not combined with any other Instrument
   xi. Ten original signed plat drawings
   xii. A covenant for a secondary road assessment
8. Final plat bound copies must be approved by the Linn County Board of Supervisors on or before **APRIL 17, 2024** as per Article IV, Section 107-72, § (1)(g)**,** and shall be recorded within 1 year of that approval, as per Article IV, Section 107-72, § (2)(f), of the Unified Development Code.

**NOW, THEREFORE, BE IT RESOLVED,** by the Board of Supervisors, of Linn County, Iowa, that said plat is hereby approved. The Board of Supervisors and County Engineer are hereby authorized to enter approval upon the final plat resolution. The Board of Supervisors' Chairperson is also hereby authorized to sign said plat which executes an acceptance of dedication of property to the public, as shown on said plat.

**NOW, THEREFORE BE IT FURTHER RESOLVED,** by the Board of Supervisors, of Linn County, Iowa, that said plat and plat proceedings shall not be changed or altered in any way, without the approval of the Linn County Board of Supervisors. Said plat and plat proceedings shall be recorded by **JUNE 14, 2024** to be valid.

**Passed and approved this 14th day of JUNE, 2023.**

Linn County Board of Supervisors

_________________________________
Chair

_________________________________
Vice Chair

_________________________________
Supervisor

Aye:

Nay:

Abstain:

Absent:

Attest:

_________________________________________
Joel Miller, Linn County Auditor

Linn County Engineer

_______________________________
Brad Ketels, Engineer

State of Iowa )
) SS
County of Linn )

I, Joel Miller, County Auditor of Linn County, Iowa, hereby certify that at a regular meeting of the said Board of Supervisors, the foregoing resolution was duly adopted by a vote of:

___ Aye ___ Nay ___ Abstain ___ Absent

__________________________________________
Joel Miller

Subscribed and sworn to before me by the aforesaid Joel Miller, ____________________________,

on this _____ day of _______________________, 2023.

__________________________________________
Notary Public State of Iowa

**Contract Extension**
[Independent Contractor Service
Agreement Between
llmir, Inc. and Linn
County] June 7, 2023

This letter of agreement extends the previous Independent Contractor Service Agreement with an original ending date of 06 / 30 / 2022.

The contract extension is between the following [#2] parties named in the agreement attached.

(1) LINN COUNTY COMMUNITY SERVICES

(2) ILMIR, INC.

**NEW CONTRACT EXTENSION AGREEMENT DATES**

It is agreed that these [#2] parties extend the contract for the following

dates - FROM

07/ 01 / 2023 TO Termination

The contract shall terminate within 30 days written notice from either party.

All terms and conditions stated in the original contract will remain the same for the new dates of this agreement extension.

**Agency**

Signature ______________________

Name ______________________

Title ______________________

Date ______________________

**Ilmir, Inc.**

Signature ______________________

Name ______________________

Title ______________________

Date ______________________

ISSUANCE OF GENERAL OBLIGATION LAND AND WATER LEGACY BONDS, SERIES 2023A

634201-35

Cedar Rapids, Iowa

June 14, 2023

The Board of Supervisors of Linn County, Iowa, met on June 14, 2023, at 11:00 a.m. at the Linn County Jean Oxley Public Service Center, Cedar Rapids, Iowa.

The meeting was called to order by the Chairperson, and the roll was called showing the following Supervisors present and absent:

Present: ____________________________________________________________________

Absent: ____________________________________________.

**Other Business**

RECEIPT OF BIDS

This being the time and place fixed by the Board of Supervisors for the consideration of bids for the purchase of General Obligation Land and Water Legacy Bonds, Series 2023A, the Chairperson announced that bids had been received and canvassed on behalf of the County at the time and place fixed therefore.

The results of the bids were then read and the substance of such bids was noted in the minutes, as follows:

*See Attached Bid Result Tabulation*

MOTION TO APPROVE RESOLUTION

Supervisor____________________ introduced the following resolution, related to issuance of the County's General Obligation Land and Water Legacy Bonds, Series 2023A, and moved its adoption, seconded by Supervisor ____________________. After due consideration and discussion, the Chairperson put the question upon the adoption of said resolution, and the roll being called, the following Supervisors voted:

Ayes: ______________________________________________________________________

Nays: _____________________________________________.

Whereupon, the Chairperson declared the resolution duly adopted as hereinafter set out.

RESOLUTION NO. _______

Resolution providing for the issuance of General Obligation Land and Water Legacy Bonds, Series 2023A and directing the levy of taxes to pay the same

WHEREAS, Linn County, Iowa (the "County"), State of Iowa, has proposed to issue general obligation Bonds, pursuant to the provisions of Chapters 76 and 331 of the Code of Iowa, for the purpose of financing projects for water and land conservation and park and outdoor recreation purposes; and

WHEREAS, pursuant to advertisement of sale, bids for the purchase of General Obligation Land and Water Legacy Bonds, Series 2023A (the "Series 2023A Bonds") were received and canvassed on behalf of the County and the bid of ___________________ (the "Purchaser"), was determined to be the best; and

WHEREAS, it is now necessary to take final action for the issuance of the Series 2023A Bonds;

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Linn County, Iowa, as follows:

Section 1. The Series 2023A Bonds are hereby authorized to be issued, in the total aggregate principal amount of $_______, to be dated [July 6, 2023], in the denomination of $5,000 each, or any integral multiple thereof, maturing annually on June 1 in each of the years, in the respective principal amounts and bearing interest at the respective rates as follows:

[UPDATE]

| Year | Principal Amount | Interest Rate Per Annum | Year | Principal Amount | Interest Rate Per Annum |
|---|---|---|---|---|---|
| 2027 | $________ | _____% | 2036 | | _____% |
| 2028 | | _____% | 2037 | | _____% |
| 2029 | | _____% | 2038 | | _____% |
| 2030 | | _____% | 2039 | | _____% |
| 2031 | | _____% | 2040 | | _____% |
| 2032 | | _____% | 2041 | | _____% |
| 2033 | | _____% | 2042 | | _____% |
| 2035 | | _____% | 2043 | | _____% |

Section 2. UMB Bank, n.a., West Des Moines, Iowa, is hereby designated as the Registrar and Paying Agent for the Series 2023A Bonds and may be hereinafter referred to as the "Registrar" or the "Paying Agent". The County shall enter into an agreement (the "Registrar/Paying Agent Agreement") with the Registrar, in substantially the form as has been placed on file with the Board; the Chairperson and County Auditor are hereby authorized and directed to sign the Registrar/Paying Agent Agreement on behalf of the County; and the Registrar/Paying Agent Agreement is hereby approved.

The County reserves the right to prepay part or all of the principal of the Series 2023A Bonds on June 1, 2031, or on any date thereafter upon terms of par and accrued interest, to the date fixed for redemption, without premium.

If less than all of the Series 2023A Bonds of any like maturity are to be redeemed, the particular part of those Series 2023A Bonds to be redeemed shall be selected by the Registrar by lot. The Series 2023A Bonds may be called in part in one or more units of $5,000.

If less than the entire principal amount of any Series 2023A Bond in a denomination of more than $5,000 is to be redeemed, the Registrar will issue and deliver to the registered owner thereof, upon surrender of such original Series 2023A Bond, a new Series 2023A Bond or Series 2023A Bonds, in any authorized denomination, in a total aggregate principal amount equal to the unredeemed balance of the original Series 2023A Bond. Notice of such redemption as aforesaid identifying the Series 2023A Bond or Series 2023A Bonds (or portion thereof) to be redeemed shall be sent by electronic means or mailed by certified mail to the registered owners thereof at the addresses shown on the County's registration books not less than 30 days prior to such redemption date. Any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Series 2023A Bonds so called for redemption, and that if funds are not available, such redemption shall be cancelled by written notice to the owners of the Series 2023A Bonds called for redemption in the same manner as the original redemption notice was sent. All of such Series 2023A Bonds as to which the County reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given and for the redemption of which funds are duly provided, shall cease to bear interest on the redemption date.

Accrued interest on the Series 2023A Bonds shall be payable semiannually on the first day of June and December in each year, commencing June 1, 2024. Interest shall be calculated on the basis of a 360-day year comprised of twelve 30-day months. Payment of interest on the Series 2023A Bonds shall be made to the registered owners appearing on the registration books of the County at the close of business on the fifteenth day of the month next preceding the interest payment date and shall be paid to the registered owners at the addresses shown on such registration books. Principal of the Series 2023A Bonds shall be payable in lawful money of the United States of America to the registered owners or their legal representatives upon presentation and surrender of the Series 2023A Bond or Series 2023A Bonds at the office of the Paying Agent.

The Series 2023A Bonds shall be executed on behalf of the County with the official manual or facsimile signature of the Chairperson of the Board and attested with the official manual or facsimile signature of the County Auditor, and shall be fully registered Series 2023A Bonds without interest coupons. In case any officer whose signature or the facsimile of whose signature appears on the Series 2023A Bonds shall cease to be such officer before the delivery of the Series 2023A Bonds, such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

The Series 2023A Bonds shall not be valid or become obligatory for any purpose until the Certificate of Authentication thereon shall have been signed by the Registrar.

The Series 2023A Bonds shall be fully registered as to principal and interest in the names of the owners on the registration books of the County kept by the Registrar, and after such registration, payment of the principal thereof and interest thereon shall be made only to the registered owners or their legal representatives or assigns. Each Bond shall be transferable only upon the registration books of the County upon presentation to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form thereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner.

The record and identity of the owners of the Series 2023A Bonds may be kept confidential as provided by Section 22.7 of the Code of Iowa.

Section 3. Notwithstanding anything above to the contrary, the Series 2023A Bonds shall be issued initially as Depository Series 2023A Bonds, with one fully registered Bond for each maturity date, in principal amounts equal to the amount of principal maturing on each such date, and registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). On original issue, the Series 2023A Bonds shall be deposited with DTC for the purpose of maintaining a book-entry system for recording the ownership interests of its participants and the transfer of those interests among its participants (the "Participants"). In the event that DTC determines not to continue to act as securities depository for the Series 2023A Bonds or the County determines not to continue the book-entry system for recording ownership interests in the Series 2023A Bonds with DTC, the County will discontinue the book-entry system with DTC. If the County does not select another qualified securities depository to replace DTC (or a successor depository) in order to continue a book-entry system, the County will register and deliver replacement Series 2023A Bonds in the form of fully registered certificates, in authorized denominations of $5,000 or integral multiples of $5,000, in accordance with instructions from Cede & Co., as nominee for DTC. In the event that the County identifies a qualified securities depository to replace DTC, the County will register and deliver replacement Series 2023A Bonds, fully registered in the name of such depository, or its nominee, in the denominations as set forth above, as reduced from time to time prior to maturity in connection with redemptions or retirements by call or payment, and in such event, such depository will then maintain the book-entry system for recording ownership interests in the Series 2023A Bonds.

Ownership interest in the Series 2023A Bonds may be purchased by or through Participants. Such Participants and the persons for whom they acquire interests in the Series 2023A Bonds as nominees will not receive certificated Series 2023A Bonds, but each such Participant will receive a credit balance in the records of DTC in the amount of such Participant's interest in the Series 2023A Bonds, which will be confirmed in accordance with DTC's standard procedures. Each such person for which a Participant has an interest in the Series 2023A Bonds, as nominee, may desire to make arrangements with such Participant to have all notices of redemption or other communications of the County to DTC, which may affect such person, forwarded in writing by such Participant and to have notification made of all interest payments.

The County will have no responsibility or obligation to such Participants or the persons for whom they act as nominees with respect to payment to or providing of notice for such Participants or the persons for whom they act as nominees.

As used herein, the term "Beneficial Owner" shall hereinafter be deemed to include the person for whom the Participant acquires an interest in the Series 2023A Bonds.

DTC will receive payments from the County, to be remitted by DTC to the Participants for subsequent disbursement to the Beneficial Owners. The ownership interest of each Beneficial Owner in the Series 2023A Bonds will be recorded on the records of the Participants whose ownership interest will be recorded on a computerized book-entry system kept by DTC.

When reference is made to any action which is required or permitted to be taken by the Beneficial Owners, such reference shall only relate to those permitted to act (by statute, regulation or otherwise) on behalf of such Beneficial Owners for such purposes. When notices are given, they shall be sent by the County to DTC, and DTC shall forward (or cause to be forwarded) the notices to the Participants so that the Participants can forward the same to the Beneficial Owners.

Beneficial Owners will receive written confirmations of their purchases from the Participants acting on behalf of the Beneficial Owners detailing the terms of the Series 2023A Bonds acquired. Transfers of ownership interests in the Series 2023A Bonds will be accomplished by book entries made by DTC and the Participants who act on behalf of the Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interest in the Series 2023A Bonds, except as specifically provided herein. Interest and principal will be paid when due by the County to DTC, then paid by DTC to the Participants and thereafter paid by the Participants to the Beneficial Owners.

Section 4. The Series 2023A Bonds shall be in substantially the following form:

(Form of Bond)

UNITED STATES OF AMERICA

STATE OF IOWA LINN COUNTY

GENERAL OBLIGATION LAND AND WATER LEGACY BOND, SERIES 2023A

No. R-_____ $_________

| RATE | MATURITY DATE | BOND DATE | CUSIP |
|---|---|---|---|
| _______% | June 1, ____ | July 6, 2023 | |

Linn County (the "County"), Iowa, for value received, promises to pay on the maturity date of this Bond to

Cede & Co.
New York, NY

or registered assigns, the principal sum of

THOUSAND DOLLARS

in lawful money of the United States of America upon presentation and surrender of this Bond at the office of UMB Bank, n.a., West Des Moines, Iowa (hereinafter referred to as the "Registrar" or the "Paying Agent"), with interest on said sum, until paid, at the rate per annum specified above from the date of this Bond, or from the most recent interest payment date on which interest has been paid, on June 1 and December 1 of each year, commencing June 1, 2024, except as the provisions hereinafter set forth with respect to redemption prior to maturity may be or become applicable hereto. Interest on this Bond is payable to the registered owner appearing on the registration books of the County at the close of business on the fifteenth day of the month next preceding the interest payment date, and shall be paid to the registered owner at the address shown on such registration books.

This Bond shall not be valid or become obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Registrar.

This Bond is one of a series of General Obligation Land and Water Legacy Bonds, Series 2023A (the "Series 2023A Bonds"), issued in the aggregate principal amount of $________ by the County for the purpose of paying the cost, to that extent, of financing projects for water and land conservation and park and outdoor recreation purposes.

The Series 2023A Bonds are issued pursuant to and in strict compliance with the provisions of Chapters 76 and 331 of the Code of Iowa, 2023, and all other laws amendatory thereof and supplemental thereto, and in conformity with a resolution of the County Board of Supervisors providing for the issuance and securing the payment of the Series 2023A Bonds (the "Resolution"), and reference is hereby made to the Resolution for a more complete statement as to the source of payment of the Series 2023A Bonds and the rights of the owners of the Series 2023A Bonds.

The County reserves the right to prepay part or all of the principal of the Series 2023A Bonds on June 1, 2031, or on any date thereafter upon terms of par and accrued interest, to the date fixed for redemption, without premium.

If less than all of the Series 2023A Bonds of any like maturity are to be redeemed, the particular part of those Series 2023A Bonds to be redeemed shall be selected by the Registrar by lot. The Series 2023A Bonds may be called in part in one or more units of $5,000. If less than the entire principal amount of any Series 2023A Bond in a denomination of more than $5,000 is to be redeemed, the Registrar will issue and deliver to the registered owner thereof, upon surrender of such original Series 2023A Bond, a new Series 2023A Bond or Series 2023A Bonds, in any authorized denomination, in a total aggregate principal amount equal to the unredeemed balance of the original Series 2023A Bond. Notice of such redemption as aforesaid identifying the Series 2023A Bond or Series 2023A Bonds (or portion thereof) to be redeemed shall be sent by electronic means or by certified mail to the registered owners thereof at the addresses shown on the County's registration books not less than 30 days prior to such redemption date. All of such Series 2023A Bonds as to which the County reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given and for the redemption of which funds are duly provided, shall cease to bear interest on the redemption date.

This Bond is fully negotiable but shall be fully registered as to both principal and interest in the name of the owner on the books of the County in the office of the Registrar, after which no transfer shall be valid unless made on said books and then only upon presentation of this Bond to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form hereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner.

The County, the Registrar and the Paying Agent may deem and treat the registered owner hereof as the absolute owner for the purpose of receiving payment of or on account of principal hereof, premium, if any, and interest due hereon and for all other purposes, and the County, the Registrar and the Paying Agent shall not be affected by any notice to the contrary.

And It Is Hereby Certified and Recited that all acts, conditions and things required by the laws and Constitution of the State of Iowa, to exist, to be had, to be done or to be performed precedent to and in the issue of this Bond were and have been properly existent, had, done and performed in regular and due form and time; that provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the County for the payment of the principal of and interest on this Bond as the same will respectively become due; and that the total indebtedness of the County, including this Bond, does not exceed any constitutional or statutory limitations.

IN TESTIMONY WHEREOF, Linn County, Iowa, by its Board of Supervisors, has caused this Bond to be executed with the duly authorized facsimile signature of its Chairperson and attested with the duly authorized facsimile signature of its County Auditor, all as of the Bond Date.

LINN COUNTY, IOWA

By (DO NOT SIGN)____________________
Chairperson, Board of Supervisors

Attest:

(DO NOT SIGN)______________________
County Auditor

Registration Date: (Registration Date)

REGISTRAR'S CERTIFICATE OF AUTHENTICATION

This Bond is one of the Series 2023A Bonds described in the within-mentioned Resolution.

UMB Bank, n.a.
West Des Moines, Iowa
Registrar

By (Authorized Signature)_______________
Authorized Officer

ABBREVIATIONS

The following abbreviations, when used in this Bond, shall be construed as though they were written out in full according to applicable laws or regulations:

| | | | |
|---|---|---|---|
| TEN COM | - | as tenants in common | UTMA ____________________ |
| TEN ENT | - | as tenants by the entireties | (Custodian) |
| | | | As Custodian for ________________ |
| JT TEN | - | as joint tenants with right of survivorship and not as tenants in common | (Minor) under Uniform Transfers to Minors Act ____________________ (State) |

Additional abbreviations may also be used though not in the list above.

ASSIGNMENT

For valuable consideration, receipt of which is hereby acknowledged, the undersigned assigns this Bond to

_______________________________________________________________________

(Please print or type name and address of Assignee)

_____________________________________

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE

and does hereby irrevocably appoint ____________________________, Attorney, to transfer this Bond on the books kept for registration thereof with full power of substitution.

Dated: ______________________________

Signature guaranteed:

_________________________________

_________________________________

_________________________________

(Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signatures to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.)

_________________________________

NOTICE: The signature to this Assignment must correspond with the name of the registered owner as it appears on this Bond in every particular, without alteration or enlargement or any change whatever.

Section 5. The Series 2023A Bonds shall be executed as herein provided as soon after the adoption of this resolution as may be possible and thereupon shall be delivered to the Registrar for registration, authentication and delivery to or upon the direction of the Purchaser, upon receipt of the loan proceeds (the "Proceeds"), and all action heretofore taken in connection with the sale of the Series 2023A Bonds is hereby ratified and confirmed in all respects.

Section 6. As required by Chapter 76 of the Code of Iowa, and for the purpose of providing for the levy and collection of a direct annual tax sufficient to pay the interest on the Series 2023A Bonds as it falls due, and also to pay and discharge the principal thereof at maturity, there is hereby ordered levied on all the taxable property in the County in each of the years while the Series 2023A Bonds or any of them are outstanding, a tax sufficient for that purpose, and in furtherance of this provision, but not in limitation thereof, there is hereby levied on all the taxable property in the County the following direct annual tax for collection in each of the following fiscal years:

For collection in the fiscal year beginning July 1, 2024,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2025,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2026,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2027,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2028,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2029,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2030,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2031,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2032,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2033,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2034,
sufficient to produce the net annual sum of $__________;

For collection in the fiscal year beginning July 1, 2035,
sufficient to produce the net annual sum of $_________;

For collection in the fiscal year beginning July 1, 2036,
sufficient to produce the net annual sum of $_________;

For collection in the fiscal year beginning July 1, 2037,
sufficient to produce the net annual sum of $_________;

For collection in the fiscal year beginning July 1, 2038,
sufficient to produce the net annual sum of $_________;

For collection in the fiscal year beginning July 1, 2039,
sufficient to produce the net annual sum of $_________;

For collection in the fiscal year beginning July 1, 2040,
sufficient to produce the net annual sum of $_________;

For collection in the fiscal year beginning July 1, 2041,
sufficient to produce the net annual sum of $_________; and

For collection in the fiscal year beginning July 1, 2042,
sufficient to produce the net annual sum of $_________.

*The County has appropriated sufficient funds to pay the June 1, 2024 interest payment.*

Section 7. A certified copy of this resolution shall be filed with the County Auditor, and the Auditor is hereby instructed to enter for collection and assess the tax hereby authorized. When annually entering such taxes for collection, the County Auditor shall include the same as a part of the tax levy for Debt Service Fund purposes of the County and when collected, the proceeds of the taxes shall be converted into the Debt Service Fund of the County and set aside therein as a special account to be used solely and only for the payment of the principal of and interest on the Series 2023A Bonds hereby authorized and for no other purpose whatsoever.

Pursuant to the provisions of Section 76.4 of the Code of Iowa, each year while the Series 2023A Bonds remain outstanding and unpaid, any funds of the County which may lawfully be applied for such purpose may be appropriated, budgeted and, if received, used for the payment of the principal of and interest on the Series 2023A Bonds as the same become due, and if so appropriated, the taxes for any given fiscal year as provided for in Section 6 of this Resolution, shall be reduced by the amount of such alternate funds as have been appropriated for said purpose and evidenced in the County's budget.

Section 8. The interest or principal and both of them falling due in any year or years shall, if necessary, be paid promptly from current available funds of the County in advance of taxes levied and when the taxes shall have been collected, reimbursement shall be made to such current funds in the sum thus advanced.

Section 9. It is the intention of the County that interest on the Series 2023A Bonds be and remain excluded from gross income for federal income tax purposes pursuant to the appropriate provisions of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations in effect with respect thereto (all of the foregoing herein referred to as the "Internal Revenue Code"). In furtherance thereof, the County covenants to comply with the provisions of the Internal Revenue Code as they may from time to time be in effect or amended and further covenants to comply with the applicable future laws, regulations, published rulings and court decisions as may be necessary to insure that the interest on the Series 2023A Bonds will remain excluded from gross income for federal income tax purposes. Any and all of the officers of the County are hereby authorized and directed to take any and all actions as may be necessary to comply with the covenants herein contained.

Section 10. The Securities and Exchange Commission (the "SEC") has promulgated certain amendments to Rule 15c2-12 under the Securities Exchange Act of 1934 (17 C.F.R. § 240.15c2-12) (the "Rule") that make it unlawful for an underwriter to participate in the primary offering of municipal securities in a principal amount of $1,000,000 or more unless, before submitting a bid or entering into a purchase contract for such securities, an underwriter has reasonably determined that the issuer or an obligated person has undertaken in writing for the benefit of the holders of such securities to provide certain disclosure information to prescribed information repositories on a continuing basis so long as such securities are outstanding.

On the date of issuance and delivery of the Series 2023A Bonds, the County will execute and deliver a Continuing Disclosure Certificate pursuant to which the County will undertake to comply with the Rule. The County covenants and agrees that it will comply with and carry out the provisions of the Continuing Disclosure Certificate. Any and all of the officers of the County are hereby authorized and directed to take any and all actions as may be necessary to comply with the Rule and the Continuing Disclosure Certificate.

Section 11. The Chairperson and County Auditor are authorized to execute and deliver any and all documents required by bond counsel or the Underwriter to effectuate the purposes of this resolution and to issue the Series 2023A Bonds.

Section 12. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Passed and approved June 14, 2023.

Chairperson, Board of Supervisors

Attest:

County Auditor

• • • •

At the conclusion of the meeting, and upon motion and vote, the Board adjourned.

Chairperson, Board of Supervisors

Attest:

County Auditor

STATE OF IOWA

SS:

LINN COUNTY

I, the undersigned, County Auditor of Linn County, do hereby certify that as such Auditor I have in my possession or have access to the complete records of the County and of its Board of Supervisors and officers and that I have carefully compared the transcript hereto attached with those records and that the transcript hereto attached is a true, correct and complete copy of all the records in relation to the issuance of General Obligation Land and Water Legacy Bonds, Series 2023A.

I further certify that no appeal has been taken to the District Court from the decision of the Board of Supervisors to issue the Series 2023A Bonds or to levy taxes to pay the principal of and interest on the Series 2023A Bonds.

I further certify that the taxes provided for will in due time, manner and season be entered on the State and County tax lists of this County for collection in the fiscal year beginning July 1, 2024, and subsequent years.

WITNESS MY HAND this ______________ day of _________________, 2023.

_______________________________________
County Auditor

Prepared by Susan Bennett
Linn County Planning & Development
935 2nd Street S.W., Cedar Rapids, Iowa 52404-2100
(319) 892-5130
Return to Becky Shoop, Auditor's Office

**LINN COUNTY ORDINANCE No. – – 2023**

**AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF LINN COUNTY, IOWA BY REZONING AND CHANGING THE DISTRICT CLASSIFICATION OF CERTAIN PROPERTY LOCATED AT 4247 INDIAN BOUNDARY RD, IOWA FROM THE "RR1" ZONING DISTRICT AND THE "AG" AGRICULTURAL ZONING DISTRICT TO THE "RR3" RURAL RESIDENTIAL 3-ACRE ZONING DISTRICT.**

**BE IT ORDAINED** by the Board of Supervisors of Linn County, Iowa, in accordance to the Findings of Fact and Conclusions of Law as established in the staff report for rezoning Case JR23-0002 or as otherwise established by the Board, as follows:

**SECTION 1**. **ZONING DISTRICT CHANGED.** The zoning of property located at 4247 Indian Boundary Rd; Iowa legally described as:

Lot 1, Kramer's First Addition to Linn County, Iowa

is hereby changed from the "RR1" (Rural Residential 1-Acre) zoning district to the "RR3" (Rural Residential 3-Acre) zoning district.

**SECTION 2**. **ZONING DISTRICT CHANGED.** The zoning of property located at 4247 Indian Boundary Rd; Iowa legally described as:

Part of Parcel A, Plat of Survey No. 2693 in the West Half of the Southeast Quarter of Section 17, Township 85 North, Range 8 West of the Fifth Principal Meridian, Linn County, Iowa

is hereby changed from the AG (Agricultural) zoning district to the "RR3" (Rural Residential 3-Acre) zoning district.

**SECTION 3. ZONING MAP AMENDED.** The Planning and Development Director, or his/her designee, is instructed to modify the Official Zoning Map of Linn County, Iowa to reflect the district classification change described in Section 1 & 2 above.

**SECTION 4. REPEALER.** All ordinances or parts of ordinances in conflict with this ordinance are repealed.

**SECTION 5. SEVERABILITY.** If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

**SECTION 6. SAVING.** The Code of Ordinances, Linn County, Iowa, shall remain in full force and effect, save and except as amended by this ordinance.

**SECTION 7. EFFECTIVE DATE.** This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Public hearing and first consideration on the 6th day of March 2023

Second consideration on the 8th day of March 2023

Third and final passage on the 14th day of June , 2023

Published in the Gazette on the ________ day of ______________, 2023

**LINN COUNTY BOARD OF SUPERVISORS**

______________________________________________
Chairperson

______________________________________________
Supervisor

______________________________________________
Supervisor

ATTEST:

______________________________________________
Joel D. Miller, Linn County Auditor

STATE OF IOWA )
) SS
COUNTY OF LINN )

I, _________________________________, County Auditor of Linn County, Iowa, hereby certify that the above and foregoing is a true copy of an ordinance passed by the Linn County Board of Supervisors at a regular meeting of said Board held on __________________________, 2023 and published as provided by law on ________________________, 2023.

____________________________________
Linn County Auditor

Subscribed and sworn to me this ______ day of ____________, 2023.

____________________________________
Notary Public, State of Iowa