

THE THIRTY-THIRD DAY

The Board of Supervisors of Howard County, Iowa met in regular session as required by law at the Office of the Howard County Board of Supervisors, Cresco, Iowa on August 28, 2017.

Unless noted in the minutes, all motions were passed unanimously.

The meeting was called to order by Chairman, Don Burnikel at 9:00 A.M.

Those present were: Chairman in the Chair Don Burnikel, Jan McGovern, and Pat Murray. Absent; None.

A motion by Pat Murray and seconded by Jan McGovern to approve the agenda as posted with the addition of a Board discussion on taxation on CAFO's. Motion passed.

A motion by Jan McGovern and seconded by Pat Murray to approve the minutes of the last meeting. Motion passed.

Jan McGovern attended an Upper Wapsi Watershed Authority Board meeting in Independence.

Don Burnikel attended a Child Empowerment meeting in Ossian.

Pat Murray attended a Northeast Iowa Regional Housing Trust Fund in Postville and an Opioid Crisis meeting in Cresco.

A motion by Pat Murray seconded by Jan McGovern to approve a fireworks permit for Paul and Vicki Bowen for Sept 2<sup>nd</sup>, 3<sup>rd</sup>, 9<sup>th</sup>, 16<sup>th</sup>, 2017. Motion passed.

A motion by Jan McGovern seconded by Pat Murray to approve Resolution #1046-2017. Resolution Authorizing The Issuance of \$5,000,000 General Obligation Capital Loan Notes and Levying a Tax for the Payment Thereof. Roll Call Vote: Ayes: McGovern, Murray and Burnikel Nays: None. Motion Passed.

RESOLUTION NO. 1046-2017

RESOLUTION AUTHORIZING THE ISSUANCE OF \$5,000,000, GENERAL OBLIGATION CAPITAL LOAN NOTES AND LEVYING A TAX FOR THE PAYMENT THEREOF.

Whereas, Howard County, State of Iowa ("Issuer"), is a political subdivision, organized and existing under the Constitution and laws of the State of Iowa, and is not affected by any special legislation; and

WHEREAS, the Issuer is in need of funds to pay costs of demolishing existing facilities, preparing the site, constructing, equipping and furnishing a new facility to house the Sheriff's Department, County Jail and E911 Dispatch Center and to update security equipment at the courthouse (the "Project"), and it is deemed necessary and advisable that General Obligation Capital Loan Notes in the amount pf \$5,000,000 be issues; and

WHEREAS, the Board of Supervisors has taken such acts as are necessary to authorize issuance of the Notes.

NOW, THEREFORE< IT IS RESOLVED BY THR BOARD OF SUPERVISORS OF HOWARD COUNTY, STATE OF IOWA:

Section 1. Authorization of the Issuance. General Obligation Capital Loan Notes in the amount of \$5,000,000 shall be issues pursuant to the provisions of Iowa Code Sections 331.402 and 331.443 for the purposes covered by the hearing.

Section 2 Levy of Annual Tax. For the purpose of providing funds to pay the principal and interest as required under Chapter 76.2, there is levied for each future year the following direct annual tax upon all the taxable property in Howard County, State of Iowa, to wit:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30) YEAR OF COLLECTION
\$344,072	2018/2019
\$346,167	2019/2020
\$343,355	2020/2021
\$345,205	2021/2022
\$346,755	2022/2023
\$342,878	2023/2024
\$343,647	2024/2025
\$343,848	2025/2026
\$343,580	2026/2027

\$342,705	2027/2028
\$346,330	2028/2029
\$344,440	2029/2030
\$347,015	2030/2031
\$344,035	2031/2032
345,627	2032/2033
\$346,630	2033/2034
\$342,023	2034/2035
\$346,947	2035/2036
\$346,223	2036/2037

Principal and interest coming due at any time when the proceeds of the on hand are insufficient to pay the amount due shall be promptly paid when due from current funds available for that purpose and reimbursement must be made.

Section 3. Amendment of Levy of Annual Tax. Based upon the terms of the future sale of the Notes to be issues, this Board will file an amendment to this Resolution (“Amended Resolution”) with the County Auditor.

Section 4. Filing. A certified copy of this Resolution shall be filed with the County Auditor of Howard County, State of Iowa, who shall, pursuant to Iowa Code Section 76.2, levy, assess and collect the tax in the same manner as other taxes and, when collected, these taxes shall be used only for the purpose of paying principal and interest on the Notes.

Section 5. Reimbursement. This Resolution shall serve as a declaration of official intent under Treasury Regulation 1.150-2 and shall be maintained on file as a public record of such intent. It is reasonably expected that the general fund moneys may be advanced from time to time for the capital expenditures which are to be paid from the proceeds of the above Notes. The amounts so advanced shall be reimbursed from the proceeds of the Notes not later than eighteen months after the initial payment of the capital expenditures or eighteen months after the property is placed in service. Such advancements shall not exceed the amount authorized in this Resolution unless the same are for preliminary expenditures or unless another declaration of intention is adopted.

PASSED AND APPROVED this 28<sup>th</sup> day of August, 2017

ATTEST: Don Burnikel (signed)  
Chairperson  
Julie Chapman  
County Auditor

Howard County Engineer Nick Rissman came before the Board to discuss some Secondary Roads business:

1. Project Updates
2. Equipment Discussion
3. Other Road Issues

The Board discussed taxation of CAFO’s

Precinct Atlas presentation given by Cerro Gordo County Auditor’s Office on voting software.

A motion by Pat Murray seconded by Jan McGovern to go with Precinct Atlas for a voting program. Motion passed.

Chairman Don Burnikel adjourned the meeting at 10:50 a.m.

ATTEST:

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Julie Chapman, Howard County  
Auditor

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Don Burnikel, Chairman Howard County  
Board of Supervisors