

STATE OF IOWA: COUNTY OF IOWA

January 30, 2026

The Iowa County Board of Supervisors met on January 30, 2026. Heitshusen called the meeting to order at 9:00 a.m. Degen, Heitshusen, Maas, Montross, and Meyer was all present.

Motion by Montross, seconded by Meyer to **approve the agenda**. All aye, motion carried.

Motion by Montross, seconded by Degen to **approve the minutes** from January 23, 2026. All aye, motion carried.

Chair note: The board approved handwritten claims paid with warrant numbers 44625 – 44629 and 44793, and payroll paid with warrant numbers 44630 – 44792.

Motion by Degen, seconded by Montross to **approve liquor licenses** for Dollar General #18392 and Millstream Brau Haus. All aye, motion carried.

Nick Amelon, Iowa County Engineer, met with the board with department update, construction, road maintenance, office miscellaneous and budget.

Motion by Maas, seconded by Montross to **go into Iowa County Drainage Districts 10 and 12** at 9:28 a.m. All aye, motion carried.

Tim McMeen, Iowa County Attorney met with the Board on behalf of the Drainage District to discuss the future needs of the Drainage Districts 10 and 12 and presented Resolution 2026-01-30 A as follows:

Resolution 2026-01-30 A

BEFORE THE BOARD OF SUPERVISORS, IOWA COUNTY, IOWA

IN THE MATTER OF) RESOLUTION AMENDING PRIOR
) RESOLUTION AND CLASSIFYING
DRAINAGE DISTRICT 10 AND 12,) PROPERTY FOR BENEFITS AND
) ASSESSING THE BENEFITS AND
IOWA COUNTY, IOWA) LEVYING SAID ASSESSMENTS

On August 29, 2025, the Board of Supervisors of Iowa County, Iowa, met as a drainage board in the matter of Drainage Districts 10 and 12, Iowa County, Iowa, and determined that there were insufficient funds on hand to pay for the costs of needed levee stabilization and repair work and associated engineering fees. As a result, the Board of Supervisors meeting as the drainage board levied an assessment against the property in said Drainage Districts 10 and 12 to cover the above-named costs. It was anticipated when this levy was completed on August 29, 2025 that enough money would be raised for the project, but in subsequent conversations between Harned & McMeen, the attorney for the Drainage Districts, and the Iowa County Treasurer and Iowa County Assessor, it has been determined that the levy per each thousand dollars of taxable valuation of all real estate as shown by the 2025-2026 tax lists in the office of the County Auditor of Iowa County, Iowa, would not raise sufficient funds for said project. As a result, a subsequent resolution is needed and required in order to raise sufficient funds for said project.

The Board of Supervisors of Iowa County, Iowa, having met as a drainage board in the matter of Drainage Districts 10 and 12, Iowa County, Iowa, on the 30th day of January, 2026, found that there are insufficient funds on hand to pay for the costs of needed levee stabilization and repair work and associated engineering fees. Therefore it is necessary to amend the prior assessment against the property in said Drainage Districts 10 and 12 to cover the above-named costs.

BE IT THEREFORE RESOLVED by the said Board that for the purposes of this assessment the lands in said districts shall be classified for benefits as follows:

The real estate, excluding residential property, included in the Drainage Districts but outside the corporate limits of Marengo, Iowa, be assessed at the rate of \$4.00 per acre;

That Primary Road 212 be assessed at \$25.00;

That the corporate property assessed including the C.R.I. & P. Railroad Company's one-half mile of track, and all other corporate utility properties assessed by the Iowa State Tax Commission within the districts and within the corporate limits of Marengo, Iowa, be assessed on the valuation as fixed by the Iowa State Tax Commission and be assessed on that valuation at the same rate as property within the corporate limits;

That all property within the corporate limits and within the districts (including residential property outside of said corporate limits) except exempt corporate property be assessed on the basis of \$2.85 per each thousand dollars of taxable valuation of all real estate as shown by the 2025-2026 tax lists in the office of the County Auditor of Iowa County, Iowa, and against each lot and parcel of ground and each tract of acreage property within the corporate limits of Marengo, Iowa, and within the districts. Tax exempt corporate property within the districts shall be assessed on the basis of \$10.00 per lot, using as a basis the size of the lots as originally laid out in the Original Town and Additions thereto.

BE IT FURTHER RESOLVED that said assessment be made each year for a period of five (5) years. The total assessment herein levied shall be paid in five (5) equal annual installments.

BE IT FURTHER RESOLVED that any yearly assessment under two dollars (\$2.00) shall be fixed at two dollars (\$2.00).

BE IT FURTHER RESOLVED that said tax shall be due and payable on July 1st of each year commencing with July 1, 2026, and shall bear no interest if paid before the following October 1st of each year, but if said yearly installment is not paid before October 1st of each year then said tax shall bear interest as permitted by Chapter 74A of the Code of Iowa, and said taxes shall be a lien upon all premises and property against which they are assessed as provided by law.

BE IT FURTHER RESOLVED that this assessment shall be entered upon the regular tax lists in the various taxing districts and shall be collected by the County Treasurer of Iowa County, Iowa, and the funds received from said collection shall be kept in the separate funds of Drainage Districts 10 and 12, Iowa County, Iowa.

All aye, motion carried.

Motion by Meyer, seconded by Degen to **go out of Iowa County Drainage Districts 10 and 12** at 9:39 a.m. All aye, motion carried.

Heidi Kuhl with Northland Securities met with the board to discuss Resolution 2026-01-30 that they would be considering today and answer any questions they may have regarding the upcoming final bonding procedures.

Motion by Montross, seconded by Degen to **pass, adopt and approve Resolution 2026-01-30** Directing the Acceptance of a Proposal to Purchase \$6,040,000 (Dollar Amount Subject to Change) General Obligation Capital Notes, Series 2026A as follows:

Resolution 2026-01-30

RESOLUTION DIRECTING THE ACCEPTANCE OF A PROPOSAL TO PURCHASE \$6,040,000 (DOLLAR AMOUNT SUBJECT TO CHANGE) GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2026A

WHEREAS, Iowa County, sometimes hereinafter referred to as the County, is a political subdivision duly incorporated, organized and existing under and by virtue of the Constitution and laws of the State of Iowa; and

WHEREAS, it is deemed necessary that the County should enter into a Loan Agreement and borrow the amount of \$6,040,000 (Dollar Amount Subject to Change) as authorized by Sections 331.402 and 331.443, Code of Iowa as amended; and

WHEREAS, a proposal has been received from Northland Securities, Inc. of Minneapolis, Minnesota; and

WHEREAS, it is the intention of this Board of Supervisors to enter into a Loan Agreement in accordance with said proposal dated January 30, 2026.

NOW THEREFORE, BE IT RESOLVED, BY THE BOARD OF SUPERVISORS OF IOWA COUNTY, STATE OF IOWA:

Section 1. That this Board of Supervisors does hereby accept the attached proposal of Northland Securities, Inc. of Minneapolis, Minnesota, and takes additional action to permit the entering into of a Loan Agreement.

Section 2. The Chairperson and County Auditor are authorized and directed to proceed on behalf of the County to enter into such Loan Agreement, to negotiate the final terms of a Loan Agreement to take all action necessary to permit the entering into of a Loan Agreement on a basis favorable to the County and acceptable to the Purchaser, and to proceed to meet the conditions of this accepted proposal.

Roll Call Vote: Degen, aye; Heitshusen, aye; Maas, nay; Meyer, aye; Montross, aye. Motion carried.

Motion by Meyer, seconded by Montross to **not pass, adopt or approve Resolution 2026-01-30 B** – Stop Sign, E Ave and 305th St as follows:

Resolution 2026-01-30 B

WHEREAS, The Iowa County Engineer has been asked to investigate the intersection of E Ave and 305th St; and

WHEREAS, The Engineer presented the findings from the investigation to the Board of Supervisors; and

WHEREAS, the findings followed the guidelines from Section 2B of the MUTCD, the Engineer finds a stop sign is not warranted; and

WHEREAS, the Board of Supervisors personally viewed and evaluated the intersection as part of its consideration;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS THAT:

- The Board accepts the Engineer's findings and takes no further action at this time.
- The Board rejects the Engineer's recommendations and directs the staff to pursue alternative actions as determined by the Board.

All aye, motion carried.

Motion by Montross, seconded by Meyer to **appoint Laura Sauer to the Revolving Loan Fund Committee**, effective immediately. All aye, motion carried.

Recess at 10:13 a.m.

Chairman Heitshusen called meeting back to order at 10:28 a.m.

Beginning Iowa County FY27 Budget discussions

Recess at 11:01 a.m.

Chairman Heitshusen called meeting back to order at 11:47 a.m.

Continued budget discussion.

Recess at 12:04 p.m.

Chairman Heitshusen called meeting back to order at 12:08 p.m.

The Board will meet again on Wednesday, February 4 at 10:30 for a FY27 Budget Workshop.

Motion by Maas, seconded by Montross to **adjourn** at 12:17 p.m. All aye, motion carried.

Kevin Heitshusen, Chairman

Brandy Enochson, Auditor

*****Minutes are unofficial until approved at the next Board Meeting. *****