Book 2010 Page 4029

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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared by and Return To: Carla K. Becker, County Auditor, 301 E. Main St., Manchester, IA 52057 563 927-4701

CERTIFICATION

Attached hereto is the supporting documentation for the passage of Ordinance #33 entitled "Assessment of Wind Energy Conversion Property", by the Delaware County Board of Supervisors.

1. County Ordinance #33
2. Proof of Publication of the Public Notice for the first reading of Ordinance #33 published July 21, 2010 in The Manchester Press, and in the Dyersville Commercial and July 20, 2010 in the Delaware County Leader.
3. Proof of Publication of the Public Notice for the second and final reading of Ordinance #33 published on August 4, 2010 in The Manchester Press and the Dyersville Commercial and August 3, 2010 in the Delaware County Leader.
4. Copy of the Board of Supervisors Official Minutes of August 9, 2010 in Book 2, Page 27 through Page 32 showing the final approved reading of Ordinance #33.
5. Proof of Publication of the full text of Ordinance #33 on August 18, 2010 in The Manchester Press and the Dyersville Commercial and August 17, 2010 in the Delaware County Leader.

I, Carla K. Becker, Delaware County Auditor, do hereby certify that the attached are originals or true copies of the above listed instruments.

Dated this 13th day of December, 2010.

Carla K. Becker, Delaware County Auditor

DELAWARE COUNTY IOWA OFFICIAL SEAL

STATE OF IOWA)
) SS:
DELAWARE COUNTY)

Subscribed and sworn to before me, and in my presence by Carla K. Becker, Delaware County Auditor, this 13th day of December, 2010.

Anne Raye, Notary Public in and for the State of Iowa

NOTARIAL SEAL IOWA
ANNE RAVE
Commission Number 757587
MY COMMISSION EXPIRES
MARCH 25, 2012

Delaware County Ordinance No. 33
Assessment of Wind Energy Conversion Property

Be it enacted by the Board of Supervisors of Delaware County, Iowa:

SECTION 1 Purpose: The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to Iowa Code Chapter 427B.26.

SECTION 2 Definitions: For use in this ordinance, certain terms and words used herein shall be interpreted or defined as follows:

(a) "NET ACQUISTION COST" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.

(b) "WIND ENERGY CONVERSION PROPERTY" means the entire wind plant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.

SECTION 3 Authority to Establish: The Board of Supervisors is authorized, pursuant to Iowa Code Chapter 427B.26 to provide by ordinance for special valuation of wind energy conversion property as provided in Section 4.

SECTION 4 Establishment: Pursuant to Iowa Code Chapter 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provision in Iowa Code Chapter 441.21 (8) (b) and (c), and Iowa Code Chapter 428.24 to 428.29. The Special valuation shall only apply to wind energy conversion property first assessed on or after January 1, 1994, and on or after the effective date of this ordinance.

SECTION 5 Amount of Valuation: Wind Energy conversion property, first assessed on or after the effective date of the ordinance, shall be valued by the county assessor for property tax purposes as follows:

(a) For the first assessment year, at zero percent (0%) of the net acquisition cost.

(b) For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.

(c) For the seventh and succeeding years, at thirty percent (30%) of the net acquisition cost.

SECTION 6 Declaration of Special Valuation: The taxpayer shall file with the county assessor by February 1 of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have the property assessed at the value determined under Section 5 in lieu of the valuation assessment provisions in Iowa Code Chapter 441.21 (8) (b) and (c), and Iowa Code Chapters 428.24 to 428.29.

If the taxpayer does not file with the county assessor by February 1 of the assessment year for which the person files a declaration of intent to have the property assessed as provided above, then the declaration of intent shall be considered as a declaration filed for the following year.

SECTION 7 Reporting Requirements: The following reports shall be filed annually with the county assessor by the taxpayer; in the first year, with the declaration of intent prescribed in Section 6; and by February 1 of each year thereafter:

(a) Copy of Asset ledger sheet to IRS;
(b) Engineering breakdown of component parts;
(c) Tower numbering system;
(d) Name of the contact person, phone number, FAX number, and mailing address;
(e) Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lessor and lessee regarding who is responsible for the property tax on the leased equipment.

SECTION 8 Repeal of Special Valuation: If in the opinion of the Board of Supervisors continuation of the special valuation provided under Section 4 ceases to be of benefit to the county, the Board of Supervisors may repeal the ordinance. Property specially valued under Section 4 prior to the repeal of the ordinance shall continue to be valued under Section 4 until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.

SECTION 9 Repealer: All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 10 Severability Clause: If any section, provision, or other part of this ordinance shall be adjudged invalid or unconstitutional, said adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or other part thereof not adjudged invalid or unconstitutional.

SECTION 11 Effective date: This ordinance shall be effective after its final passage, approval, and publication as provided by law.

PASSED AND APPROVED this 9th day of August, 2010.
Delaware County Board of Supervisors

Jeff Madlom, Chairperson

Jerry Ries

Shirley Helmrichs

Attest: Carla K. Becker, Delaware County Auditor

STATE OF IOWA, Delaware County-ss.

I, Lori A. Schulte Trenkamp, being duly sworn depose and say that I am general manager of The Manchester Press, a newspaper published weekly in Manchester, in said county, and that the Delaware County Supervisors

in case of legal notice, ordinance #33

a copy of which is hereto attached, was published in said newspaper for 1 weeks consecutively; the first publication having been made on the 21 day of July A.D. 20 10 and the last on the 21 day of July A.D. 20 10.

Publication fee, $ 17.48

Lori A Schulte Trenkamp

Subscribed by Lori A. Schulte Trenkamp and by her sworn to before me, a notary public in and of Delaware County, Iowa this 21st day of July A.D. 20 10

Witness my hand and seal the date last above written.

Missi Thede Notary Public

MISSI THEDE
Commission Number 739711
My Comm. Exp. 9/17/12

LEGAL NOTICE – DELAWARE COUNTY
Board of Supervisors
Public Notice

Public Notice is hereby given that the Delaware County Board of Supervisors will meet for the first reading in consideration of Ordinance #33 entitled "An Ordinance Regulating the Assessment of Wind Energy Conversion Property within Delaware County, Iowa", at their regular meeting on August 2, 2010 at 1:15 pm in the Courthouse, Manchester, Iowa.

Copies of the full text of said Ordinance are available to the public at the Delaware County Auditor's Office.

Summary: Wind energy conversion property first assessed on or after the effective date of the ordinance shall be valued by the county assessor for property tax purposes as follows:

For the first assessment year, at zero percent (0%) of the net acquisition cost.

For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.

For the seventh and succeeding assessment years, at thirty percent (30%) of the net acquisition cost.

Carla K. Becker, Delaware County Auditor

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STATE OF IOWA, Delaware County-ss.

I, Lori A. Schulte Trenkamp, being duly sworn depose and say that I am general manager of The Manchester Press, a newspaper published weekly in Manchester, in said county, and that the Delaware County Supervisors

in case of Public Notice/Ordinance 33

a copy of which is hereto attached, was published in said newspaper for 1 weeks consecutively; the first publication having been made on the 4 day of August A.D. 20 10 and the last on the 4 day of August A.D. 20 10.

Publication fee, $ 18.40

Lori A Schulte Trenkamp

Subscribed by Lori A. Schulte Trenkamp and by her sworn to before me, a notary public in and of Delaware County, Iowa this 4th day of August A.D. 20 10

Witness my hand and seal the date last above written.

Missi Thede Notary Public

LEGAL NOTICE – DELAWARE COUNTY
Board of Supervisors
Public Notice

Public Notice is hereby given that the Delaware County Board of Supervisors will meet for the second and final reading in consideration of Ordinance #33 entitled "An Ordinance Regulating the Assessment of Wind Energy Conversion Property within Delaware County, Iowa" – at their regular meeting on August 9, 2010 at 1:15 pm in the Courthouse, Manchester, Iowa.

Copies of the full text of said Ordinance are available to the public at the Delaware County Auditor's Office.

Summary:Wind energy conversion property first assessed on or after the effective date of the ordinance shall be valued by the county assessor for property tax purposes as follows:

For the first assessment year, at zero percent (0%) of the net acquisition cost.

For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.

For the seventh and succeeding assessment years, at thirty percent (30%) of the net acquisition cost.

Carla K. Becker, Delaware County Auditor
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NOTARIAL SEAL IOWA
MISSI THEDE
Commission Number 758711
My Comm. Exp. 6/17/14

FILED
AUG 19 2010
CARLA K. BECKER
DELAWARE COUNTY AUDITOR

STATE OF IOWA)
) **Ss:**
DELAWARE COUNTY)

August 9, 2010
1:15 PM

The Delaware County Board of Supervisors met in regular session this date at 1:15 PM with all members present. Also present were Anthony Bardgett, Kirk Kraft, Leo Monaghan, Ryan Wick, Jodi Cahalan, Carla Becker and three (3) members of the media. Jeff Madlom, Chairperson, called the meeting to order.

This being the date and time set for consideration of the second reading of proposed Ordinance #33, An Ordinance Regulating the Assessment of Wind Energy Conversion Property within Delaware County, Iowa, Chairperson Madlom read the proposed ordinance aloud to those present.

Motion made by Ries, second by Helmrichs and carried to approve the second reading and final reading, waiving the third reading, of proposed Ordinance #33, An Ordinance Regulating the Assessment of Wind Energy Conversion Property within Delaware County, Iowa. All Ayes

Motion made by Helmrichs, second by Ries and carried to approve Ordinance #33, An Ordinance Regulating the Assessment of Wind Energy Conversion Property within Delaware County, Iowa as follows and direct the Auditor to publish said ordinance in full in the three official newspapers of the county:

Delaware County Ordinance No. 33
Assessment of Wind Energy Conversion Property

Be it enacted by the Board of Supervisors of Delaware County, Iowa:

SECTION 1 **Purpose:** The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to Iowa Code Chapter 427B.26.

SECTION 2 **Definitions:** For use in this ordinance, certain terms and words used herein shall be interpreted or defined as follows:

(a) "NET ACQUISTION COST" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.
(b) "WIND ENERGY CONVERSION PROPERTY" means the entire wind plant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.

SECTION 3 **Authority to Establish:** The Board of Supervisors is authorized, pursuant to Iowa Code Chapter 427B.26 to provide by ordinance for special valuation of wind energy conversion property as provided in Section 4.

SECTION 4 **Establishment:** Pursuant to Iowa Code Chapter 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provision in Iowa Code Chapter 441.21 (8) (b) and (c), and Iowa Code Chapter 428.24 to 428.29. The Special valuation shall only apply to wind energy conversion property first assessed on or after January 1, 1994, and on or after the effective date of this ordinance.

SECTION 5 **Amount of Valuation:** Wind Energy conversion property, first assessed on or after the effective date of the ordinance, shall be valued by the county assessor for property tax purposes as follows:

(a) For the first assessment year, at zero percent (0%) of the net acquisition cost.
(b) For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.
(c) For the seventh and succeeding years, at thirty percent (30%) of the net acquisition cost.

SECTION 6 **Declaration of Special Valuation:** The taxpayer shall file with the county assessor by February 1 of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have the property assessed at the value determined under Section 5 in lieu of the valuation assessment provisions in Iowa Code Chapter 441.21 (8) (b) and (c), and Iowa Code Chapters 428.24 to 428.29.

If the taxpayer does not file with the county assessor by February 1 of the assessment year for which the person files a declaration of intent to have the property assessed as provided above, then the declaration of intent shall be considered as a declaration filed for the following year.

SECTION 7 **Reporting Requirements:** The following reports shall be filed annually with the county assessor by the taxpayer; in the first year, with the declaration of intent prescribed in Section 6; and by February 1 of each year thereafter:

(a) Copy of Asset ledger sheet to IRS;
(b) Engineering breakdown of component parts;
(c) Tower numbering system;
(d) Name of the contact person, phone number, FAX number, and mailing address;
(e) Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lessor and lessee regarding who is responsible for the property tax on the leased equipment.

SECTION 8 **Repeal of Special Valuation:** If in the opinion of the Board of Supervisors continuation of the special valuation provided under Section 4 ceases to be of benefit to the county, the Board of Supervisors may repeal the ordinance. Property specially valued under Section 4 prior to the repeal of the ordinance shall continue to be valued under Section 4 until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.

SECTION 9 **Repealer:** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 10 **Severability Clause:** If any section, provision, or other part of this ordinance shall be adjudged invalid or unconstitutional, said adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or other part thereof not adjudged invalid or unconstitutional.

SECTION 11 **Effective date:** This ordinance shall be effective after its final passage, approval, and publication as provided by law.

PASSED AND APPROVED this 9th day of August, 2010.
Delaware County Board of Supervisors
/S/ Jeff Madlom, Chairperson
/S/ Jerry Ries
/S/ Shirley Helmrichs
Attest: /S/ Carla K. Becker, Delaware County Auditor
All Ayes

This being the date and time set for a public hearing to hear comments from the public on a proposed expansion of a confinement feeding operation for Joseph Wessels in Section 32 of Bremen Township, Chairperson Madlom opened the public hearing at 1:24 pm.

Supervisor Ries stated that he toured the site with the DNR. The expansion will include a new building where an old barn was. The DNR representative stated he had no problems with the addition.

There being no public comments, either written or oral, the public hearing was closed at 1:27 pm. Any comments from the Board or the public hearing must be received by the DNR no later than August 20, 2010.

Motion made by Helmrichs, second by Ries and carried to approve Norman Wellman to attend a 911 Legislative Planning Meeting in Des Moines on August 24, 2010. All Ayes

Motion made by Ries, second by Helmrichs and carried to approve the following claims for payment:

Accent Laser Services Inc	Typing/Printing/Binding	939.15	IA Prison Industries	Park Development	876.87
Advanced Systems Inc	Stationery/Forms/Off Supp	190.12	Iowa Telecom	Telephone Services	266.56
Alliant Energy	Utilities	4931.10	WINDSTREAM Iowa Telecom	Telephone Services	1822.58
Altorfer Inc	Repair/Maint-Const Equip	2361.35	Wilma Jesenovec	Rent Payments	170.00
American Institutional Supply	Clothing & Dry Goods	127.08	Keltek Inc	Video System	9157.07
Automatic Door Group Inc	Buildings-Repair/Maint	140.00	Koch Brothers	Office Equipment	8862.22
Bard Concrete	Roads	1683.48	Kreeb Auto Inc	Tires & Tubes	275.64
Barron Motor Supply	Construction/Maintenance	344.86	Kuhlman Construction Co	Cover Aggregate & Sand	256.97
Beecher Equine Services	Other	70.00	Kuhlman Quarries	Roads	16052.94
John W Bernau	Employee Mileage/Subs	91.00	Lacal Equipment Inc	Construction/Maintenance	956.24
Best Cleaners	Cleaning of Uniforms/mops	864.00	Lawson Products Inc	Custodial Supplies	318.34
Bi-County Disposal Inc	Sanitation Disposal Services	190.25	Lechtenberg Janitorial	Custodial Supplies	159.75
Black Hawk Co Auditor	Rent Payments	1486.46	Legal Dir Pub Co Inc	Stationery/Forms/Off Supp	57.75
Black Hawk Co Sheriff	Sheriff Transportation	19.40	Kenneth G Lewis	Buildings-Repair/Maint	144.00
Black Hills Energy	Natural -LP Gas-Fuel Oil	191.72	Lextron Animal Health	Postage & Mailing	4.37
Boubin Tire Co	Tires & Tubes	731.48	Linn Co Comm Services	Representative Payee	764.80
BP	Case Management	592.95	Machines & Media Inc	Data Processing	1206.00
Denny Burke	Rent Payments	415.00	Mail Services LLC	Postage & Mailing	584.12
CCMS	Technical Assistance	546.00	Main Street Market	Meals	1444.46
Cedar Falls Construction Co	Roads	118755.85	Main Street Repair	Repair/Maint- Vehicle	33.00
Cedar Valley Outfitters LLC	Education & Training	17.97	Manchester Capital Invest	Rent Payments	549.00
Central Iowa Water	Water Use & Sewer	43.38	City of Manchester	Utilities	174.79
City Laundering Co	Buildings-Repair/Maint	117.20	Manchester Park Apartments	Rent Payments	200.00
Clayton Co Sheriff	Legal-Court Related	35.50	Manchester Press	Off Publication/Legal Not	1200.54
Colesburg Public Library	Contrib-Other Gov	1680.91	Manchester Public Library	Contrib-Other Gov	6896.17
CPI Qualified Plan Cnslt	Planning-Consulting	141.10	Maquoketa Valley REC	Utilities	554.96
D&S Portables Inc	Sanitation Disposal	196.00	Dave Marolf	Rent Payments	250.00
Data Imaging Supplies Inc	Office Equipment	381.36	Sharon K McCrabb	Election Official	7.25
Daves Lawn Service	Buildings-Repair/Maint	250.00	McDowell Truck/Auto Repair	Repair/Maint-Misc Equip	162.64
Del Co Emergency Manage	Contrib-Other Gov	29446.40	Mercy Med Center	Primary Treatment	291.90
Delaware Co Sheriff	Sheriff Transportation	1413.00	MW Lawn Mowing	Buildings-Repair/Maint	100.00
Delaware Co Solid Waste	Sanitation Disposal	2045.55	NE IA Behavorial Health	Outpatient	202.00
Delhi Insurance Agency Inc	Buildings-Repair/Maint	3131.00	NE IA Telephone Service Inc	Buildings-Repair/Maint	425.75
Delhi Lumber	Home Modification	2426.89	Megan Norem	Medical & Health Services	85.00
Delhi Public Library	Contrib-Other Gov	2068.82	Orkin Exterminating Co	Buildings-Repair/Maint	59.49
Deutmeyer Auto Advantage	Vehicle Modification	641.41	Palmer Hardware Inc	Repair/Maint- Vehicle	79.14
Deutmeyer Nursery Inc	Buildings	301.00	Pepsi-Cola Gen Botl Inc	Stationery/Forms/Off Supp	231.05
Diamond Mowers Inc	Construction/Maintenance	465.45	Carol A Pins	Reimbursement	18.00
DJ Repair	Repair/Maint- Vehicle	195.27	PRIA Property Records	Dues & Memberships	50.00
Dons Hardware	Furniture/Appliances	875.26	Radio Communications	Repair/Maint-Radio Equip	64.50
Treasurer, City of Dubuque	Sanitation Disposal	86.13	Recker Signs	Traffic & St Sign	90.00
Dyersville Commercial	Board Proceedings	2633.30	Regional Family Health	Medical & Health Services	75.00
Dyersville Equipment Co	Repair/Maint-Const Equip	114.21	Regional Transit Authority	Other Transportation	265.02
Eastern IA Tourism Assn	Contrib-Other Gov	500.00	Rite Price Office Supply Inc	Custodial Supplies	260.77
Eastside Storage	Buildings-Repair/Maint	30.00	Roy Ferguson Sales	Postage & Mailing	31.22
ECIA	Planning-Consulting	404.83	Ruth Suckow Mem Library	Contrib-Other Gov	2068.82
Edgewood Auto & Tire	Repair/Maint-Const Equip	990.49	Schaul Housing	Rent Payments	250.00
Edgewood Public Library	Contrib-Other Gov	1551.48	Scott Pharmacy	Prescription Medicine	23.82
Electronic Engineering	Shop Equipment	379.20	Simmons Perrine Moyer et al	Legal-Court Related	338.00
Tina Elgin	Buildings-Repair/Maint	465.71	Solutions Inc	Data Processing	5750.00
Excel Binding Inc	Book Binding	9650.90	St Joseph Equipment Inc	Construction/Maintenance	146.34
Fareway Store Inc	Food & Provisions	195.72	Streichers	Vehicle lights	254.95
Janet Fischer	Park Development	125.00	Ron Struble	Rent Payments	350.00
April Fisher	Custodial Supplies	105.00	Superior Welding Supply	Chemicals/Gasses-Herb	23.54
M Ruth Francois	Election Official	7.25	Tektivity	Telephone Services	190.00
Gaffney Quarries Inc	Roads	6124.47	Three Rivers FS	Fuels	18454.60
Garys Towing	Repair/Maint-Const Equip	64.00	Ubben Building Supply	Minor Equip/Hand Tools	116.20
Gemplers	Electrical Supplies	181.50	Ultramax	Ammunition	402.00
Ronald L Glanz Jr.	Electrical Supplies	168.75	US Postmaster	Postage & Mailing	328.00
Larry L Gronewold	Fuels	23.02	U.S. 20 Lodging	Rent Payments	320.00
Hawkeye Tire & Retreads	Tires & Tubes	12052.08	VISA / Mastercard	Postage & Mailing	1652.41
Helle Farm Equipment Inc	Minor Mv Parts & Access	231.63	Walmart Community	Custodial Supplies	28.77
Robert Helmrich	Grounds & Maint Supplies	54.00	Norman J Wellman	Fuels	40.00
Heritage Printing Company	Typing/Printing/Binding	39.16	Widner Drug	Photo Supplies	100.10
Hopkinton Municipal Utility	Electrical Power	102.25	Zangerle Repair	Repair/Maint-Const Equip	78.25
Hopkinton Public Library	Contrib-Other Gov	2068.82	Zee Medical Inc	Medical & Health Services	31.95
Iowa Dept of Public Safety	Radio & Communications	1281.00	Judy Zehr	Election Official	8.50
IA Dept of Nat Resources	Sanitation Disposal	340.00	Zep Manufacturing Co	Shop Equipment	312.68

All Ayes

Motion made by Helmrichs, second by Ries and carried to approve the "Application for Approval of Underground Construction on Delaware County Right-of-Way" for Maquoketa Valley Electric Cooperative to bore electrical cable at a depth of 48" under the ditch bottoms at 1885 Linn-Delaware Road approximately 2.75 miles east from State HWY 13 in Section 33 of Hazel Green Township. The cable will be encased in red 2" conduit and will operate at 7,200 volts to ground. The overhead crossing will be removed. All Ayes

Motion made by Ries, second by Helmrichs and carried to acknowledge receipt of the manure management plan updates from Patrick Maloney in Section 12 of Delaware Township and WPF-2 (Klostermann Bros. Inc.) in Section 23 of North Fork Township. All Ayes

Leo Monaghan, Chairperson of the Manchester Good to Great Committee and Ryan Wicks, Chairperson of the Riverfront Committee addressed the Board in regards to the Manchester Good to Great Committee. Two (2) years ago, a committee was formed to look at how to take Manchester from good and make it even better or great. Last August, nine (9) separate committees were formed involving over two hundred (200) volunteers. Some of these committees involve bringing education to the community through NICC, the Academic Booster Club, Beautification efforts as well as an Entrepreneur Group involving a series of information seminars on starting your own business or making an existing business even better.

The next major objective of the committee is the submittal of an application to Iowa Great Places. The designation of being an Iowa Great Place would be very beneficial in not only providing some direct funding, but also increasing their potential for acquiring state grant monies. Mr. Monaghan stated there were three (3) projects being proposed in their application; a white water river park in Manchester at the Marion Street Dam, new entrance signs to Manchester and the development of a historical tour and renovation of the Castle Theater.

Ryan wicks stated that the current proposed river project is from Tirrill Park to Schramm Park. However, the plan is to eventually have a recreational/water trail connecting Backbone State Park to the Lake Delhi area.

Supervisor Ries asked Mr. Wicks what the City of Manchester intended to do with the Marion Street Dam now that it is city property.

Mr. Wicks replied that the city is contemplating taking the water level down 4-5 feet. This will have a positive effect on flooding; however, the pooling up stream will be reduced and may adversely affect some property owners.

Supervisor Madlom asked if the Entrepreneur Classes were open to all Delaware County residents.

Mr. Monaghan affirmed that they were. He also stated that the committee is intending to promote these across the county and to offer the classes at a very reasonable rate.

Out of respect for those suffering from the recent flooding, the committee postponed this discussion. However, with the grant application due this Friday, the committee is asking the Board for a formal letter of support towards the effort to take Manchester from Good to Great. Although the committee is not currently asking for any monetary support, this will need to be addressed in the next year or two.

Even though consideration of a letter of support for the Manchester Good to Great Committee was not on the agenda, the Board added said consideration due to the timeliness of the application.

Motion made Helmrichs, second by Ries and carried to approve a letter of support for the Manchester Good to Great Committee to submit with its application for the Iowa Great Places designation. All Ayes

Howard Wood is the owner of property at 215 Northwest Street in Earlville. Mr. Wood submitted a letter stating that he removed a three car garage from his property in 1985. Last week, while changing insurance companies, he discovered that the county was still assessing him for that garage. Even though the county contracted to have all residential property revalued for 2010, the appraiser still did not remove the garage from his parcel. He is asking the Board to reimburse him for all back taxes on this garage.

Jodi Cahalan, County Assessor, stated that she agreed that the appraiser hired to revalue the property should have noticed the building was not there. However, she also feels that the property owner should have some responsibility as well. From what she can tell from the property cards, over the past 25 years since the garage was torn down, Mr. Wood has never protested the overall value of his property even though he has been sent assessment notices on several occasions. He was also sent an assessment notice in January of 2010 for the 2010 values and did not protest at that time. What that tells her is that he is satisfied that the overall value assessed to his parcel is near market value. Thus, even though the building was erroneously listed on the parcel, she feels the overall value is correct. With that said, she is removing the garage from the property for 2011 values and would not be opposed to sending up a correction for the 2010 values if that is what the Board wishes.

Motion made by Helmrichs, second by Ries and carried to deny the request by Howard Wood to refund the taxes paid on the torn down garage and to direct the Assessor to send a correction to the Auditor's Office removing the building value of $4,300 from the parcel for taxes payable 2011-2012. All Ayes

Motion made by Ries, second by Helmrichs and carried to approve the Cash Financial Report for FY 2009-2010 as follows and direct the Auditor to publish said report in the official newspapers of the County:

Iowa Department of Management		**Delaware County ANNUAL FINANCIAL REPORT**						County No::
Form F638 - R (Published Summary)		**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**						
FY 2009/2010 ANNUAL FINANCIAL REPORT		**For the fiscal year ended: June 30, 2010**						7/20/2010
Budget Accounting Basis:			Special	Capital	Debt		**Actual**	**Budgeted**
CASH		General	Revenue	Projects	Service	Permanent	**Totals**	**Totals**
REVENUES & OTHER FINANCING SOURCES		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Taxes Levied on Property	1	3,576,202	2,774,776		90,942		6,441,920	6,443,945
Less: Uncollected Delinquent Taxes - Levy Year	2	99	497		4		600	4,025
Less: Credits to Taxpayers	3	163,164	124,404		4,149		291,717	291,247
Net Current Property Taxes	4	3,412,939	2,649,875		86,789		6,149,603	6,148,673
Delinquent Property Tax Revenue	5	645	231		16		892	425
Penalties, Interest & Costs on Taxes	6	63,069					63,069	30,400
Other County Taxes/TIF Tax Revenues	7	191,751	826,053		2,777		1,020,581	986,823
Intergovernmental	8	499,755	5,196,731		3,952		5,700,438	5,756,360
Licenses & Permits	9	50	19,322				19,372	11,350
Charges for Service	10	515,464	4,340				519,804	415,970

Use of Money & Property	11	180,435	17,127				197,562	188,965
Miscellaneous	12	162,648	176,343				338,991	199,602
Subtotal Revenues	13	5,026,756	8,890,022	0	93,534	0	14,010,312	13,738,568
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	
Operating Transfers In	15		1,789,702				1,789,702	1,789,702
Proceeds of Fixed Asset Sales	16						0	
Total Revenues & Other Sources	17	5,026,756	10,679,724	0	93,534	0	15,800,014	15,528,270
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18	1,803,086	11,128				1,814,214	1,932,308
Physical Health Social Services	19	526,368	9,634				536,002	714,220
Mental Health, MR & DD	20		2,721,140				2,721,140	2,724,014
County Environment and Education	21	509,704	353,520				863,224	1,000,953
Roads & Transportation	22		3,817,167				3,817,167	3,923,645
Government Services to Residents	23	570,213	9,779				579,992	623,765
Administration	24	1,125,054					1,125,054	1,242,627
Nonprogram Current	25	29,819					29,819	30,550
Debt Service	26				72,276		72,276	74,588
Capital Projects	27	26,144	1,010,893	55,975			1,093,012	1,788,015
Subtotal Expenditures	28	4,590,388	7,933,261	55,975	72,276	0	12,651,900	14,054,685
Other Financing Uses:								
Operating Transfers Out	29		1,789,702				1,789,702	1,789,702
Refunded Debt/Payments to Escrow	30						0	
Total Expenditures & Other Uses	31	4,590,388	9,722,963	55,975	72,276	0	14,441,602	15,844,387
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	436,368	956,761	-55,975	21,258	0	1,358,412	-316,117
Beginning Fund Balance - July 1, 2009	33	1,537,786	2,051,391	55,975			3,645,152	1,724,381
Increase (Decrease) in Reserves (GAAP Budget)	34						0	
Fund Balance - Reserved	35						0	
Fund Balance - Unreserved/Designated	36						0	
Fund Balance - Unreserved/Undesignated	37	1,974,154	3,008,152	0	21,258	0	5,003,564	1,408,264
Total Ending Fund Balance - June 30, 2010	38	1,974,154	3,008,152	0	21,258	0	5,003,564	1,408,264

All Ayes

Motion made by Helmrichs, second by Ries and carried to approve the following temporary employees to operate the landfill for the next three (3) or four (4) weeks for flood waste dumping:

Vicki Jones	Gate Keeper	$12.00/hour
Laci Thornton	Gate Keeper	$12.00/hour
Sheryl Schnittjer	Assistant Manager	$15.00/hour
Bruce Sands	Assistant Manager	$20.00/hour

All Ayes

Currently, there are only two (2) townships in Delaware County whose clerks and trustees are elected rather than appointed by the Board of Supervisors; Hazel Green and Bremen Townships. In order for these two townships to have their officials appointed, the question must be approved by the voters of those townships.

Motion made by Ries, second by Helmrichs and carried to approve the following resolution regarding the placement of a question on the November 2, 2010 General Election ballot:

RESOLUTION

WHEREAS, the 2009 Code of Iowa, under Section 39.22, subsection 1, allows the question to be submitted to the people on whether the township trustees and clerk should be appointed by the Board of Supervisors, and

WHEREAS, the County Board of Supervisors may direct the County Commissioner of Elections to submit the question at the next General Election to the qualified electors of the townships which have not approved a proposition to fill the township offices by appointment.

NOW, THEREFORE, BE IT RESOLVED, by the Delaware County Board of Supervisors that the County Commissioner of Elections be directed to submit to the voters of Bremen Township and Hazel Green Township in Delaware County, Iowa the following public measure:

"Shall the following public measure be approved?"

"The Delaware County Board of Supervisors shall fill the offices of trustees and clerk of (township name) Township by appointment as the terms of office of the incumbent township officers expire."

Dated this 9th day of August, 2010.

Delaware County Board of Supervisors
/S/ Jeff Madlom, Chairperson
/S/ Jerry Ries
/S/ Shirley Helmrichs

ATTEST: /S/ Carla K. Becker, Delaware County Auditor
All Ayes

Motion made by Helmrichs, second by Ries and carried to approve the Clerk of Court's Monthly Report and Remittance showing that for the month of July, 2010, $1,019.26 was collected and deposited into the county general funds. All Ayes

Motion made by Ries, second by Helmrichs and carried to approve the Recorder's Monthly Report showing that for the month of July, 2010 the following fees were deposited into the respective funds:

General Fund	$9,988.13
Recorder's Document Management Fund	273.00
Electronic Transfer Fund	803.00
Total Collected	$11,064.13

All Ayes

Motion made by Helmrichs, second by Ries and carried to approve the Treasurer's Monthly Banking and Investment Report showing that on August 2, 2010 there was $4,481,851.37 invested in various banks across the county on behalf of all funds. All Ayes

Motion made by Ries, second by Helmrichs and carried to approve the retirement of Susan Krager, Jailer for the Delaware County Sheriff's Department, effective July 31, 2010. All Ayes

Motion made by Helmrichs, second by Ries and carried to approve the following resolution regarding the destruction of records in the Auditor's Office:

RESOLUTION
DESTRUCTION OF RECORDS

Pursuant to the 2009 Code of Iowa, Section 331.323 sub section 2d, and Sections 50.19 and 48A.32, we do hereby authorize the destruction of the following records in the Delaware County Auditor's Office:

- Federal/FICA Withholding Reports – 2003
- State Withholding Reports – 2003
- IPERS Withholding Reports – 2003
- State Unemployment Reports – 2003
- BCBS Statements – 2003
- Worker's Compensation Reports – 2003
- Calendar & Fiscal Year End Reports – 2003; 2003/2004
- Receipts – 2003/2004
- 457K Statements – 1999-2005
- FLEX Statements – 2003/2004
- Employee FLEX Elections/Claims – 2004
- (15) DCDC Backup Cassettes (3 week rotation) - 2007
- System Backup Cassette (bad tape) - 2007
- Assessor's Backup Cassette – December 2008
- Full System Backup Cassette (before new AS400) – October 2007
- Year End Tapes - 2005
- Engineer's Year End Tapes - 2005
- (3) Hard Drives - 2005
- Claims – July 2004 – June 2005
- Cancelled Warrants – July 2004-June 2005
- Primary Election 2010 – Unvoted Ballots
- Primary Election Test Ballots – 2008
- City Election Test Ballots – November 3, 2009
- City Election – November 3, 2009

/S/ Jeff Madlom, Chairperson
/S/ Jerry Ries
/S/ Shirley E. Helmrichs
Signed this 9th day of August, 2010.
ATTEST: /S/ Carla K. Becker, Delaware County Auditor
All Ayes

In 2002, Delaware County vacated the streets in the Community of Robinson and quit claimed its interest in the parcels to those adjacent property owners interested in having title to said vacated streets. Now, John and Joyce Flanagan, having recently purchased property in the area, are requesting that Delaware County convey the vacated streets adjoining their parcel to them.

Motion made by Ries, second by Helmrichs and carried to set August 23, 2010 at 1:15 as the date and time for a public hearing on the Disposal of portions of Rainburg and Swindell Streets in the Community of Robinson to John and Joyce Flanagan, the adjacent property owners. All Ayes

Motion made by Helmrichs, second by Ries and carried to approve the Business Associates Agreement with CPI Qualified Plan Consultants, Inc. effective today. This agreement is an updated version of the current agreement between the county and CPI to implement changes due to the Health Information Technology for Economic and Clinical Health Act (HITECH) and the American Recovery and Reinvestment Act (ARRA). All Ayes

This being the date and time set for the opening of the bids for 13,000 gallons of LP for Secondary Road, 2,600 gallons for Conservation and LP on demand for the maintenance sheds, Anthony Bardgett, County Engineer, read the following bids aloud:

Consolidated Energy Co., Jesup	$1.49/gallon
River Valley Coop, Ryan	$1.35/gallon
Three Rivers FS, Earlville	$1.375/gallon

Mr. Bardgett recommends approving the low bid from River Valley Coop.

Motion made by Ries, second by Helmrichs and carried to accept the bids as read and approve the low bid from River Valley Coop of $1.35 per gallon of LP. All Ayes

This being the date and time set for the opening of the bids for 100,000 lbs of Calcium Chloride delivered in 50 lb bags, Anthony Bardgett, County Engineer, read the following bids aloud:

Jerico Services, Inc., Indianola	$11.075/50lb bag
Industrial Services, Ltd., Illinois	$10.50/50lb bag
Knight Chemicals, Wisconsin	$9.45/50 lb bag
Scotwood Industries, Inc., Kansas	$9.73/50 lb bag

Mr. Bardgett recommends approving the low bid from Knight Chemicals.

Motion made by Helmrichs, second by Ries and carried to accept all bids as read and approve the low bid from Knight Chemicals of $9.45/bag for 100,000 lbs of Calcium Chloride delivered in 50 lb bags. All Ayes

This being the date and time set for the opening of the bid for 5,000 tons of ice control sand for the 2010-2011 winter season, Anthony Bardgett, County Engineer, read the following bids aloud:

Bard Concrete, Dyersville	$6.25/ton

Mr. Bardgett recommends approval.

Motion made by Ries, second by Helmrichs and carried to accept the bid as read and approve the lone bid from Bard Concrete of $6.25/ton for 5,000 tons of ice control sand. Last year's winning bid was River City Stone at $6.17/ton. All Ayes

Motion made by Helmrichs, second by Ries and carried to approve the following detour agreement with Linn County:

LINN COUNTY SECONDARY ROAD DEPARTMENT
DETOUR AGREEMENT

LINN COUNTY, IOWA
PROJECT NO: LOST-COGGON RD (11)

This Detour Agreement by and between Delaware County, Iowa and Linn County, Iowa is for the following purpose: temporary use of 110th Ave (County Route W63) and 300th St (County Route D47) as a detour route for project LOST – COGGON RD(11). P.C.C. Whitetopping, on Coggon Road (County Route D62) from Robinson Road (Route W63) east approximately 2.2 miles to Coggon city limits.

A. The area of the agreement is described as follows: commencing at the intersection of Coggon Road (Route D62) and Robinson Road (Route W63) in Linn County, thence northerly 5.0 miles into Delaware County to the intersection of 100th Ave (County Route W63) and 300th St (County route D47), thence easterly on D47 for approximately 5.0 miles to Iowa State Highway 13, thence southerly and westerly on Iowa State Highway 13 for approximately 6.1 miles to E. Linn Street in Coggon, Iowa.
B. Signs shall be supplied by Linn County and placed by Delaware County to designate the detour route in accordance with the Manual on Uniform Traffic Control Devices and Chapter 306 of the Code of Iowa.
C. This detour agreement shall terminate upon the completion of project LOST-COGGON RD(11).

Delaware County, Iowa	Linn County, Iowa
/S/ Anthony Bardgett, P.E. Delaware County Engineer	/S/ Steven M. Gannon, P.E. Linn County Engineer

All Ayes

ENGINEER'S REPORT:

Contract Rock – Contract rock is finishing up in the north and northeast territories and will be moving to the Ryan area in the next few days. It is anticipated that this project will be completed in the next couple weeks.

Patching Project – Patching operations are continuing this week on Robinson Road and should be complete this week, weather permitting.

C64/Floyd Road Paving Project - Contractor has stated they expect to start work in September.

Pavement Marking Program – The raw material shortage still has us waiting for our paint delivery. Mr. Bardgett spoke with the paint vendor and was told Delaware County is listed as priority for shipment next week.

Flooding – We are currently down to about four (4) locations in the southeast part of the County that are closed due to severe damage. All other roads are at least in passable condition. Two excavators have cleaned out the debris in the ditch areas.

NEXT MEETING DATE & TIME:

The next meeting of the Board of Supervisors will be a work session on the National Flood Insurance Program on Tuesday, August 10, 2010 at 9:00 AM with the next regular session to be held on Monday, August 16, 2010 at 1:15 pm.

PUBLIC COMMENTS:

Virginia Sheets stated that she was very disappointed with the transportation in and out of Delaware County. "I think it was better during WWII than it is today for those people who don't have cars," she commented.

Kirk Kraft, RPM Access, thanked the Board for all its work on the two Wind Energy ordinances. He stated that his company is still looking at beginning construction this fall on the Elk Township project. They are also trying to be good neighbors and involve those property owners who are located in the area but may not have a tower planned for their property.

There being no further business before the Board, the meeting was adjourned at 2:15 PM. These minutes have been read and approved.

Jeff Madlom, Chairperson

Carla K. Becker, County Auditor

STATE OF IOWA, Delaware County-ss.

I, Lori A. Schulte Trenkamp, being duly sworn depose and say that I am general manager of The Manchester Press, a newspaper published weekly in Manchester, in said county, and that the Delaware County Supervisors

in case of Ordinance #33

a copy of which is hereto attached, was published in said newspaper for 1 weeks consecutively; the first publication having been made on the 18 day of August A.D. 2010 and the last on the 18 day of August A.D. 2010.

Publication fee, $ 63.48

Lori A. Schulte Trenkamp

Subscribed by Lori A. Schulte Trenkamp and by her sworn to before me, a notary public in and of Delaware County, Iowa this 18th day of Aug., A.D. 2010

Witness my hand and seal the date last above written.

Missi Thede Notary Public

NOTARIAL SEAL IOWA
MISSI THEDE
Commission Number 709711
My Comm. Exp. 7/1/12

LEGAL NOTICE
Delaware County Ordinance No. 33
Assessment of Wind Energy Conversion Property

Be it enacted by the Board of Supervisors of Delaware County, Iowa:

SECTION 1Purpose. The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to Iowa Code Chapter 427B.26.

SECTION 2Definitions. For use in this ordinance, certain terms and words used herein shall be interpreted or defined as follows:

"NET ACQUISTION COST" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.

"WIND ENERGY CONVERSION PROPERTY" means the entire wind plant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.

SECTION 3Authority to Establish. The Board of Supervisors is authorized, pursuant to Iowa Code Chapter 427B.26 to provide by ordinance for special valuation of wind energy conversion property as provided in Section 43.

SECTION 4Establishment. Pursuant to Iowa Code Chapter 427B.26 a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provision in Iowa Code Chapter 441.21(8)(b) and (c) and Iowa Code Chapter 428.24 to 428.29. The Special valuation shall only apply to wind energy conversion property first assessed on or after January 1, 1994, and on or after the effective date of this ordinance.

SECTION 5Amount of Valuation. Wind Energy conversion property first assessed on or after the effective date of the ordinance, shall be valued by the county assessor for property tax purposes as follows:

For the first assessment year, at zero percent (0%) of the net acquisition cost.

For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.

For the seventh and succeeding years, at thirty percent (30%) of the net acquisition cost.

SECTION 6Declaration of Special Valuation. The taxpayer shall file with the county assessor by February 1 of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have the property assessed at the value determined under Section 5 in lieu of the valuation assessment provisions in Iowa Code Chapter 441.21(8)(b) and (c), and Iowa Code Chapters 428.24 to 428.29.

If the taxpayer does not file with the county assessor by February 1 of the assessment year for which the person files a declaration of intent to have the property assessed as provided above, then the declaration of intent shall be considered as a declaration filed for the following year.

SECTION 7Reporting Requirements. The following reports shall be filed annually with the county assessor by the taxpayer, in the first year, with the declaration of intent prescribed in Section 6, and by February 1 of each year thereafter:

Copy of Asset ledger sheet to IRS;

Engineering breakdown of component parts;

Tower numbering system;

Name of the contact person, phone number, FAX number, and mailing address;

Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lessor and lessee regarding who is responsible for the property tax on the leased equipment.

SECTION 8Repeal of Special Valuation. If in the opinion of the Board of Supervisors continuation of the special valuation provided under Section 4 ceases to be of benefit to the county, the Board of Supervisors may repeal the ordinance. Property specially valued under Section 4 prior to the repeal of the ordinance shall continue to be valued under Section 4 until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.

SECTION 9Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 10 Severability Clause. If any section, provision, or other part of this ordinance shall be adjudged invalid or unconstitutional, said adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or other part thereof not adjudged invalid or unconstitutional.

SECTION 11 Effective date. This ordinance shall be effective after its final passage, approval, and publication as provided by law.

PASSED AND APPROVED this 9th day of August, 2010.

Delaware County Board of Supervisors

/S/ Jeff Madlom, Chairperson
/S/ Jerry Ries
/S/ Shirley Helmrichs

Attest: /S/ Carla K. Becker, Delaware County Auditor

P33

FILED
SEP - 1 2010
CARLA K. BECKER
DELAWARE COUNTY AUDITOR