



**Board of Supervisors  
Linn County, Iowa**

James Houser – District 1  
Stacey Walker – District 2  
Ben Rogers – District 3  
Brent Oleson – District 4  
John Harris – District 5

935 Second Street Southwest  
Cedar Rapids, Iowa 52404-2100

**MEETING AGENDA**  
**WEDNESDAY, MARCH 15, 2017**  
**10:00 A.M.**

**FORMAL BOARD ROOM—JEAN OXLEY PUBLIC SERVICE CENTER**  
**935 SECOND STREET SW, CEDAR RAPIDS, IOWA**

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**PUBLIC COMMENT: 5 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.

Authorize Chair to sign a *New Position/Vacancy Form* changing a full-time (40 hrs./week) to a part-time (30 hrs./week) position for the mail route driver in the purchasing department.

**REPORTS**

**RESOLUTION**

Resolution to authorize roads and/or portions thereof to be closed to public travel during construction and authorize and direct the County Engineer to post appropriate signs.

Resolution to vacate part of High Woods Road located in section 21 and 22-85-8.

Resolution for Interfund Transfer, the sum of \$350,000 from the General Basic fund to the Conservation Reserve fund.

Resolution for Interfund Transfer, the sum of \$290,389 from the General Basic fund to the Capital Projects fund.

Resolution for Interfund Transfer, the sum of \$11,500,685 from the General Supplemental fund to the General Basic fund.

**CONTRACTS AND AGREEMENTS**

Authorize Chair to sign a contract with RW Baird to provide underwriting services on proposed general obligation bond issuance.

Authorize Chair to sign Release of Mortgage of September 19, 2012, made and executed by the East Central Iowa Council of Governments, in association with Linn County's Single Family New Construction Grant, regarding property commonly known as 400 Locust Drive, North Liberty, Iowa.

Authorize Chair to sign purchase order # 5348 for \$5,729.00 to Thermal Services for emergency replacement parts for the chiller for Facilities.

**LICENSES & PERMITS**

Approve Class B Beer Permit for the Airport National Golf Course, 3001 Wright Bros. Blvd., noting all conditions have been met.

## **REGULAR AGENDA**

### **MOTION TO APPROVE CONSENT AGENDA**

### **MOTION TO APPROVE MINUTES**

Presentation of the Compensation Board recommendation for Fiscal Year 2018 elected officials salaries.

Public hearing on proposed FY 18 budget.

Discuss and decide on a resolution setting the FY 18 elected officials salaries.

Discuss and decide on certification of FY 18 budget.

Third and final consideration of an Ordinance Amendment for Case JR17-0001, a request to rezone the property located in the 9000 block of Feather Ridge Rd, Outlot A Novey First Addition from RR3 (Rural Residential 3 Acre) district to USR (Urban Services Residential) district. Barbara & Raymond Novey, property owners; DK Land Services, LLC, Petitioner.

Discuss and decide on a resolution for Maranatha Bible Church tax abatement.

### **BOARD MEMBER REPORTS**

### **LEGISLATIVE UPDATE**

### **MOTION TO APPROVE CLAIMS**

### **PUBLIC COMMENT: 5 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@linncounty.org](mailto:bd_supervisors@linncounty.org)



**NEW POSITION/VACANCY FORM**

**POSITION INFORMATION:**

REPLACEMENT POSITION PREVIOUSLY HELD BY: Vicke Voi

NEW POSITION\* (Select one):  NEW JOB CLASSIFICATION\*  EXISTING JOB CLASSIFICATION\*

JOB TITLE/CLASSIFICATION: Clerk (40-02)

(Attach job description for duties & qualifications)

DEPARTMENT: Purchasing SHIFT/HOURS: 10:00 am - 4:30 pm

VACANCY DATE: \_\_\_\_\_ NUMBER WANTED: 1

DRIVER'S LICENSE REQUIRED:  YES  NO CDL REQUIRED:  YES  NO

CDL ENDORSEMENTS REQUIRED: \_\_\_\_\_

POST TO INSIDE:  YES  NO ADVERTISE:  YES  NO

IF NO, GIVE EXPLANATION (i.e. not filling due to operational needs): \_\_\_\_\_

**RECEIVED**  
MAR 03 2017  
LINN COUNTY  
HUMAN RESOURCES

**POSITION TYPE:**

FULL-TIME  PART-TIME  TEMPORARY/SEASONAL (75 working days or less)

ON-CALL/SUBSTITUTE  GRANT-FUNDED (If so, include position funding source below)

BARGAINING UNIT  Clerical  Maintenance  Professional  Para Professional

Attorneys Union  Conservation  Sergeants  PPME (Law Enforcement)

NON-BARGAINING UNIT (Management, County Attorneys and Confidential Employees)

FLSA STATUS:  EXEMPT  SALARIED (OT ELIGIBLE)  NON-EXEMPT (HOURLY)

APPROVED BY: Burt Hult  
DEPARTMENT HEAD

3/3/2017  
DATE

\*COMPLETE SECTION BELOW FOR NEW POSITIONS ONLY:

**POSITION DETAILS:**

REASON TO ADD POSITION: Move from full-time to part-time

GRADE: 51 STARTING SALARY: \_\_\_\_\_ (Completed by HR only)

POSITION FUNDING SOURCE(S): Current budget

FINANCE/BUDGET DIRECTOR COMMENTS: Budget Savings

HR DIRECTOR COMMENTS: \_\_\_\_\_

APPROVED BY: Burt Hult  
DEPARTMENT HEAD

3/3/17  
DATE

APPROVED BY: Lisa D. Powell  
HUMAN RESOURCES DIRECTOR

3-6-17  
DATE

APPROVED BY: [Signature]  
FINANCE/BUDGET DIRECTOR

3/3/17  
DATE

APPROVED BY: \_\_\_\_\_  
CHAIRPERSON/BOARD OF SUPERVISORS

DATE

**RESOLUTION**  
**ROAD CLOSURE AUTHORIZATION**  
**NO. \_\_\_\_\_**

WHEREAS, construction work will begin on various Linn County projects, and

WHEREAS, projects on the following list are expected to be constructed during 2017:

L-E34 CULVERTS(16)	Grading & culvert extensions on County Home Road from N Center Point Road to Hwy 13
L-EDGEWOOD RD(17)	Grading & culvert work on Edgewood Road from Tower Terrace Road to County Home Road
BROS-C057(130) - - 8J-57	Bridge replacement on Newbold Road
L-RCB 2768(18)	Culvert replacement on Spencers Grove Road
FM-C057(131) - - 5E-57	PCC Paving on Secrist Road from Marion city limits to Crystal Creek Road
L-CENTRAL CITY RD(17)	PCC Paving on Central City Road from Marion Road to fairgrounds
LOST-80 <sup>TH</sup> ST SW(17)	PCC Paving on 80 <sup>th</sup> Street from 600' north of Beverly Road to Hwy 30
LOST-N CENTER POINT RD(18)	PCC Paving on N Center Point Road from County Home Road to Center Point
L-CIMARRON DR(17)	HMA Paving on Cimarron Drive & Cimarron Court
FM-C057(135) - - 55-57	ACC Paving on Alice Road from N Center Point Road to Central City Road
FM-C057(126) - - 55-57	ACC Paving, grading & culvert extensions on Mount Vernon Road from East Post Road to Hwy 13
L-E MAIN ST - ROBINS(17)	ACC Paving on East Main Street from Robins city limits to C Avenue
L-MILBURN RD(17)	ACC Paving on Milburn Road from Blairs Ferry Road to Tower Terrace Road
L-MORRIS HILLS RD(17)	ACC Paving on Morris Hills Road from Feather Ridge Road to Wickiup Hill Road
L-COVINGTON RD(18)	ACC Paving on Covington Road from Rogers Road to Palo city limits
L-SQUAW CREEK RD(18)	ACC Paving on Squaw Creek Road from Mt Vernon Road to Squaw Creek Circle
M-HMA PATCHING(18)	ACC Paving on Worcester Road from Morgan Creek Park entrance to Stoney Point Road
M-WILDLIFE RD	Rock overlay on portions of Wildlife Road
M-HIGH WOODS/WILLIAMS LAKE/GREENS GROVE RDS	Rock overlay on portions of High Woods Road, Williams Lake Road & Greens Grove Road
M-QUAIL RIDGE/STANDLEA/VAN FOSSEN LN	Rock overlay on portions of Quail Ridge Road, Standlea Road & Van Fossen Lane
M-FEATHER RIDGE RD/PONDS LN/MINNIE LN	Rock overlay on portions of Feather Ridge Road, Ponds Lane & Minnie Lane
YATES/HOLLENBECK/YOUNG/FLETCHER RDS	Rock overlay on portions of Yates Road, Hollenbeck Road, Young Road & Fletcher Road
M-SISLEY GROVE/LONE TREE/LINN-BENTON RDS	Rock overlay on portions of Sisley Grove Road, Lone Tree Road & Linn-Benton Road
M-VISTA/C ST RD SW/SPANISH/HOOSIER CREEK RDS	Rock overlay on portions of Vista Road, C Street Road SW, Spanish Road & Hoosier Creek Road
M-WESTERN COLLEGE RD/RDS WITHIN WESTERN	Rock overlay on portions of Western college Road & roads within Western
M-ELBOW CREEK/DEE LN/YEISLEY RDS	Rock overlay on portions of Elbow Creek Road, Dee Lane & Yeisley Road
M-LEHR/GROUDY/INK/LINN GROVE RDS	Rock overlay on portions of Lehr Road, Goudy Road, Ink Road & Linn Grove Road
M-BUTCHER RD/MOSHER LN	Rock overlay on portions of Butcher Road & Mosher Lane
M-LINN-DELAWARE/NICKEL PLAT/UPPER BOULDER/SMITH RDS	Rock overlay on portions of Linn-Delaware Road, Nickel Plate Road, Upper Boulder Road & Smith Road
M-BOULDER VIEW/SILVER CREEK/PRAIRIE MAIN/SIMMONS/FROZEN HILL RDS	Rock overlay on portions of Boulder View Road, Silver Creek Road, Prairie Main Road, Simons Road & Frozen Hill Road
M-OLD CHURCH/BAKER/LINN-JONES/MCNAMARA/EDWARDS/BURLINGHAM RDS	Rock overlay on portions of Old Church road, Baker Road, Linn-Jones Road, McNamara Road, Edwards Road & Burlingham Road
M-SAWYER RD	Rock overlay on portions of Sawyer Road
M-SUTTON/INDIAN BRIDGE/TURNER/LILLIE RDS	Rock overlay on portions of Sutton Road, Indian Bridge Road, Turner Road & Lillie Road
M-AUSTIN/SCOTT/PRAIRIE CHAPEL RDS	Rock overlay on portions of Austin Road, Scott Road & Prairie Chapel Road
M-COFFEY LN/CLEMENS LN	Rock overlay on portions of Coffey Lane & Clemens Lane
M-N MARION/WHITE/ARABIAN RDS	Rock overlay on portions of N Marion Road, White Road & Arabian Road
M-BICE/GILCHRIST LN/BLUE CREEK RDS	Rock overlay on portions of Bice Blvd, Gilchrist Lane & Blue Creek Road
M-ROLLING ACRES/WILEYS/MILLS/W BLUE/RING/FEE RDS	Rock overlay on portions of Rolling Acres Road, Wileys Road, Mills Road, West Blue Road, Ring Road & Fee Road
M-E URBANA/DUROW RDS	Rock overlay on portions of E Urbana Road & Durow Road
M-NEWBOLD RD	Rock overlay on portions of Newbold Road
M-BEVERLY RD	Paving overlay prep on Beverly Road from Hwy 151 to Cedar Rapids
M-N CENTER POINT RD	Paving overlay prep on N Center Point Road
M-LINCOLN HEIGHTS DR	Paving overlay prep on Lincoln Height Drive
M-MT VERNON RD	Paving overlay prep on Mt Vernon Road

M-SECRIST RD	Paving overlay prep on Secrist Road
M-ALICE RD	Paving overlay prep on Alice Road
M-N CENTER POINT RD	Paving overlay prep on N Center Point Road
M-WALKER RD	Paving overlay prep on Walker Road
M-PRAIRIE CHAPEL RD	Restoration project on Prairie Chapel Road from Shaw Road east
M-MAXWELL RD	Restoration project on Maxwell Road from Boy Scout Road to the bridge
M-INDIAN BRIDGE RD	Restoration project on Indian Bridge Road from Barrett Road to Barrett Road

NOW, THEREFORE, BE IT RESOLVED that the Linn County Board of Supervisors hereby authorize the above roads and/or portions thereof, to be closed to public travel during the construction period, and further authorize and direct the County Engineer to post appropriate signs, when and as necessary to protect both the work and the traveling public, in accordance with Chapter 306 of the Code of Iowa and the Manual on Uniform Traffic Control Devices.

MOVED by Supervisor \_\_\_\_\_

SECONDED by Supervisor \_\_\_\_\_

that the above resolution be adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2017 at Cedar Rapids, Iowa by a vote of \_\_\_\_\_ aye \_\_\_\_\_ nay \_\_\_\_\_ abstain.

**BOARD OF SUPERVISORS  
LINN COUNTY, IOWA**

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Vice Chairperson

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:

\_\_\_\_\_  
Linn County Auditor

Prepared By & Return To: Linn County Secondary Road Dept., 1888 County Home Rd, Marion, IA 52302 (319) 892-6400

## VACATION RESOLUTION

WHEREAS, the Linn County Board of Supervisors desire to vacate a portions of a road right-of-way, more particularly described as follows.

To vacate part of High Woods Road located in Section 21 and 22, Township 85 north, Range 8 west of the 5<sup>th</sup> principal meridian, Linn County, Iowa, as shown in exhibit "A" attached hereto which by this reference made a part hereof and described as follows:

The north 1601 feet of High Woods Road from 362 feet north of the south line of the northeast quarter of 21-85-8 to the end of High Woods Road, all located in the Township 85 north, Range 8 west of the 5<sup>th</sup> principal meridian.

Said area contains 2.55 acres more or less, subject to easements and restrictions of record or use.

WHEREAS, pursuant to Chapter 306.12 and 306.13 of the Code of Iowa, notice was published in the Cedar Rapids Gazette, a copy of said notice being attached hereto, and

WHEREAS, all adjoining land owners, all utility companies and the Iowa Department of Transportation have been notified by certified mail pursuant to Chapter 306.12 of said vacation and the hearing thereon, and

WHEREAS, the Linn County Board of Supervisors pursuant to the aforesaid notice held a hearing on the proposed vacation of the aforementioned right-of-way, and

WHEREAS, it being deemed in the best interest of Linn County to vacate said right-of-way, and

WHEREAS, this vacation is subject to easements of record at time of the public hearing including a utility easement, and

NOW, THEREFORE BE IT AND IT IS HEREBY RESOLVED by the Linn County Board of Supervisors this date met in lawful session to vacate as described below:

To vacate part of High Woods Road located in Section 21 and 22, Township 85 north, Range 8 west of the 5<sup>th</sup> principal meridian, Linn County, Iowa, as shown in exhibit "A" attached hereto which by this reference made a part hereof and described as follows:

The north 1601 feet of High Woods Road from 362 feet north of the south line of the northeast quarter of 21-85-8 to the end of High Woods Road, all located in the Township 85 north, Range 8 west of the 5<sup>th</sup> principal meridian.

Said area contains 2.55 acres more or less, subject to easements and restrictions of record or use.

in Linn County, Iowa, be and the same is hereby vacated, and shall no longer be deemed a public road.

Dated at Cedar Rapids, Linn County, Iowa on this \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_.

BOARD OF SUPERVISORS  
LINN COUNTY, IOWA

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Vice Chairperson

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

ATTEST:

\_\_\_\_\_  
Linn County Auditor

**RESOLUTION FOR INTERFUND TRANSFER**

**WHEREAS**, it is desired to transfer monies from the General Basic fund to the Conservation Reserve fund and,

**WHEREAS**, said operating transfer is in accordance with Section 331.432, Code of Iowa,

**NOW**, therefore be it resolved by the Board of Supervisors of Linn County, Iowa, as follows:

Section 1. The sum of \$350,000 is ordered to be transferred from the General Basic fund to the Conservation Reserve fund for the purchase of land adjacent to Morgan Creek Park.

Section 2. The Auditor has been directed to correct his books accordingly and to notify the Treasurer of this operating transfer, accompanying the notification with a copy of this resolution and the record of its adoption.

The above and foregoing resolution was adopted by the Board of Supervisors of Linn County, Iowa, on March 15, 2017, the vote thereon being as follows:

AYE:	LINN COUNTY BOARD OF SUPERVISORS
NAY:	
ABSTAIN:	
ABSENT:	_____
	Chairperson
	_____
	Vice Chairperson
	_____
	Supervisor
	_____
	Supervisor
	_____
	Supervisor

Attest:

\_\_\_\_\_  
Joel D. Miller, Linn County Auditor

RESOLUTION FOR INTERFUND TRANSFER

WHEREAS, it is desired to transfer monies from the General Basic fund to the Capital Projects fund and,

WHEREAS, said operating transfer is in accordance with Section 331.432, Code of Iowa,

NOW, therefore be it resolved by the Board of Supervisors of Linn County, Iowa, as follows:

The sum of \$290,389 is ordered to be transferred from the General Basic fund to the Capital Projects fund for the remainder of the annual capital improvement plan funding.

The above and foregoing resolution was adopted by the Board of Supervisors of Linn County, Iowa, on March 15, 2017, the vote thereon being as follows:

AYE:	LINN COUNTY BOARD OF SUPERVISORS
NAY:	
ABSTAIN:	
ABSENT:	_____
	Chairperson
	_____
	Vice Chairperson
	_____
	Supervisor
	_____
	Supervisor
	_____
	Supervisor

Attest:  
  
\_\_\_\_\_  
Joel D. Miller, Linn County Auditor



**RESOLUTION FOR INTERFUND TRANSFER**

**WHEREAS**, it is desired to transfer monies from the General Supplemental fund to the General Basic fund and,

**WHEREAS**, said operating transfer is in accordance with Section 331.432, Code of Iowa,

**NOW**, therefore be it resolved by the Board of Supervisors of Linn County, Iowa, as follows:

Section 1. The sum of \$11,500,685 is ordered to be transferred from the General Supplemental fund to the General Basic fund to replace FICA, IPERS, and insurance costs paid from the General Basic fund.

Section 2. The Auditor has been directed to correct his books accordingly and to notify the Treasurer of this operating transfer, accompanying the notification with a copy of this resolution and the record of its adoption.

The above and foregoing resolution was adopted by the Board of Supervisors of Linn County, Iowa, on March 15, 2017, the vote thereon being as follows:

AYE:  
NAY:  
ABSTAIN:  
ABSENT:

LINN COUNTY BOARD OF SUPERVISORS

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Vice Chairperson

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

Attest:

\_\_\_\_\_  
Joel D. Miller, Linn County Auditor

March 9, 2017

Linn County of Iowa  
Attention: Mr. Steve Tucker, Finance Director  
935 2<sup>nd</sup> Street SW  
Cedar Rapids, IA 52404

Mr. Tucker:

On behalf of Robert W. Baird & Co. Incorporated (“we” or “Baird”), we wish to thank you for the opportunity to serve as managing underwriter for Linn County, IA (“you” or the “Issuer”) on its proposed offering and issuance of \$7,305,000<sup>1</sup> Taxable General Obligation Urban Renewal Bonds (the “Securities”). This letter will confirm the terms of our engagement; however, it is anticipated that this letter will be replaced and superseded by a bond purchase agreement to be entered into by the parties (the “Purchase Agreement”) if and when the Securities are priced following successful completion of the offering process. The Purchase Agreement will set forth the terms and conditions on which Baird will purchase or place the Securities and will contain provisions that are consistent with those stated in this letter.

1. Services to be Provided by Baird. Baird is hereby engaged to serve as managing underwriter of the proposed offering and issuance of the Securities, and in such capacity Baird agrees to provide the following services:

- Review and evaluate the proposed terms of the offering and the Securities
- Develop a marketing plan for the offering, including identification of potential purchasers of the Securities
- Assist in the preparation of the preliminary official statement and final official statement and other offering documents
- Contact potential purchasers of the Securities and provide them with copies of the offering materials and related information
- Respond to inquiries from potential purchasers and, if requested, coordinate their due diligence calls and meetings
- If the Securities are to be rated, assist in the preparation of information and materials to be provided to securities rating agencies and in the development of strategies for meetings with the rating agencies
- Consult with counsel and other service providers about the offering and the terms of the Securities
- Inform the Issuer of the marketing and offering process
- Negotiate the pricing, including the interest rate, and other terms of the Securities
- Obtain CUSIP number(s) for the Securities and arrange for their DTC book-entry eligibility
- Submit documents and other information about the offering to the MSRB’s EMMA website
- Plan and arrange for the closing and settlement of the issuance and the delivery of the Securities
- Such other usual and customary underwriting services as may be requested by the Issuer

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<sup>1</sup> Preliminary, subject to change  
Robert W. Baird & Co.  
777 East Wisconsin Avenue  
Milwaukee WI 53202-5391  
Main 414 765-3500  
Toll Free 800 RW BAIRD

2. Disclosures Concerning Baird's Role as Underwriter as Required by MSRB Rules G-23 and G-17: At the Issuer's request, Baird may provide incidental financial advisory services, including advice as to the structure, timing, terms and other matters concerning the issuance of the Securities. Please note that Baird would be providing such advisory services in its capacity as underwriter and not as a municipal advisor or financial advisor to the Issuer. As underwriter, Baird's primary role is to purchase, or arrange for the placement of, the Securities in an arm's length commercial transaction between the Issuer and Baird. Baird has financial and other interests that differ from those of the Issuer. Municipal Securities Rulemaking Board Rule G-17 requires an underwriter to deal fairly at all times with both municipal issuers and investors. However, unlike a municipal advisor or financial advisor, Baird as an underwriter does not have a fiduciary duty to the Issuer under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the Issuer without regard to its own financial or other interests. As part of its services, Baird will review the official statement applicable to the proposed offering in accordance with, and as part of, its responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of the proposed offering.

As underwriter, Baird will not be required to purchase the Securities except pursuant to the terms of the Purchase Agreement, which will not be signed until successful completion of the pre-sale offering period and satisfaction of various conditions. This letter does not obligate Baird to purchase any of the Securities. If all of the conditions to its obligation to purchase any securities have been satisfied, Baird as underwriter has a duty to purchase securities from the Issuer at a fair and reasonable price but must balance that duty with its duty to sell those securities to investors at prices that are fair and reasonable.

3. Fees and Expenses; Conflicts of Interest. Baird's underwriting fee/spread will be determined by mutual agreement of the Issuer and Baird and will be reflected in the Purchase Agreement. The underwriting fee/spread will represent the difference between the price that Baird pays for the Securities and the public offering price stated on the cover of the final official statement. The underwriting fee/spread will be contingent upon the closing of the proposed offering and the amount of the fee/spread will be based on the principal or par amount of the Securities. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest because the underwriter may have an incentive to recommend to the Issuer a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary. Other firms that provide services in connection with the proposed offering may also have fees that are contingent on the closing of the offering.

The Issuer shall be responsible for paying or reimbursing Baird for all costs of issuance, including without limitation, CUSIP, DTC, IPREO (electronic book-running/sales order system), a day loan charge (currently at the rate of 1% per annum of the par amount), printing and mailing/distribution charges, bond counsel, disclosure counsel, underwriter's counsel and ratings agency fees and expenses, and all other expenses incident to the performance of the Issuer's obligations under the proposed offering.

Baird is a full service securities firm and as such Baird and its affiliates may from time to time provide advisory, brokerage, consulting and other services and products to municipalities, other institutions, and individuals including the Issuer, certain Issuer officials or employees, and potential purchasers of the Securities for which Baird may receive customary compensation; however, such services are not related to the proposed offering. Baird has previously served as underwriter, placement agent or financial advisor on other bond offerings and financings for the Issuer and expects to serve in such capacities in the future. Baird may also be engaged from time to time by the Issuer to manage investments for the Issuer (including the proceeds from the proposed offering) through a separate contract that sets forth the fees to be paid to Baird. Baird may compensate its associates for any referrals they have made that resulted in the Issuer's selection of Baird to serve as underwriter on the proposed offering of the Securities. Baird manages various mutual funds, and from time to time those funds may own bonds and other securities issued by the Issuer (including the Securities). Additionally, clients of Baird may from time to time purchase, hold and sell bonds and other securities issued by the Issuer (including the Securities).

In the ordinary course of fixed income trading business, Baird may purchase, sell, or hold a broad array of investments and may actively trade securities and other financial instruments, including the Securities and other municipal bonds, for its own account and for the accounts of customers, with respect to which Baird may receive a mark-up or mark-down, commission or other remuneration. Such investment and trading activities may involve or relate to the offering or other assets, securities and/or instruments of the Issuer and/or persons and entities with relationships with the Issuer. Spouses and other family members of Baird associates may be employed by the Issuer.

Baird has not identified any additional potential or actual material conflicts that require disclosure. If potential or actual conflicts arise in the future, we will provide you with supplemental disclosures about them.

4. Term and Termination. The term of this engagement shall extend from the date of this letter to the closing of the offering of the Securities. Notwithstanding the forgoing, either party may terminate Baird's engagement at any time without liability of penalty upon at least 30 days' prior written notice to the other party. If Baird's engagement is terminated by the Issuer, the Issuer agrees to reimburse Baird for its out-of-pocket expenses incurred until the date of termination.

5. Indemnification; Limitation of Liability. The Issuer agrees that neither Baird nor its employees, officers, agents or affiliates shall have any liability to the Issuer for the services provided hereunder except to the extent it is judicially determined that Baird engaged in gross negligence or willful misconduct. In addition, to the extent permitted by applicable law, the Issuer shall indemnify, defend and hold Baird and its employees, officers, agents and affiliates harmless from and against any losses claims, damages and liabilities that arise from or otherwise relate to this Agreement, actions taken or omitted in connection herewith, or the transactions and other matters contemplated hereby, except to the extent such losses, claims, damages or liabilities are judicially determined to be the result of Baird's gross negligence or willful misconduct.

6. Miscellaneous. This letter shall be governed and construed in accordance with the laws of the State of Minnesota. This Agreement may not be amended or modified except by means of a written instrument executed by both parties hereto. This Agreement may not be assigned by either party without the prior written consent of the other party. The Issuer acknowledges that Baird may, at its option and expense and after announcement of the offering, place announcements and advertisements or otherwise publicize a description of the offering and Baird's role in it on Baird's website and/or other marketing material and in such financial and other newspapers and journals as it may choose, stating that Baird has acted as underwriter for the offering. The Issuer also agrees that Baird may use the Issuer's name and logo or official seal for these purposes.

7. Disclosures of Material Financial Characteristics and Material Financial Risks. Accompanying this letter is a disclosure document describing the material financial characteristics and material financial risks of the Securities as required by MSRB Rule G-17.


If there is any aspect of this Agreement that requires further clarification, please do not hesitate to contact us. In addition, please consult your own financial and/or municipal, legal, accounting, tax and other advisors as you deem appropriate. We understand that you have the authority to bind the Issuer by contract with us, and that you are not a party to any conflict of interest relating to the proposed offering. If our understanding is not correct, please let us know.

Please evidence your receipt and agreement to the foregoing by signing and returning this letter.

Again, we thank you for the opportunity to assist you with your proposed financing and the confidence you have placed in us.

Sincerely,

**ROBERT W. BAIRD & CO. INCORPORATED**

By:   
\_\_\_\_\_  
Paul Donna, Managing Director

Accepted this \_\_\_ day of \_\_\_\_\_, 2017

**LINN COUNTY, IOWA**

By: \_\_\_\_\_  
Steve Tucker, Finance Director

## **Disclosures of Material Financial Characteristics and Financial Risks of Proposed Offering of Fixed Rate Bonds**

Robert W. Baird & Co. Incorporated (“Baird”) has been engaged as underwriter for the proposed offering by you (or the “Issuer”) of fixed rate bonds, notes, certificates of participation or other debt securities (“Fixed Rate Bonds”), to be sold on a negotiated basis. The following is a general description of the financial characteristics and security structures of Fixed Rate Bonds, as well as a general description of certain financial risks that you should consider before deciding whether to issue Fixed Rate Bonds.

This document is being provided to an official of the Issuer who has the authority to bind the Issuer by contract with Baird, who does not have a conflict of interest with respect to the offering.

If the Fixed Rate Bonds proposed to be issued are “conduit revenue bonds,” you will be a party to the bond purchase agreement and certain other legal documents to be entered into in connection with the issuance, but the material financial risks described below will be borne by the borrower or obligor, as set forth in those legal documents.

### **Financial Characteristics**

***Maturity and Interest.*** Fixed Rate Bonds are interest-bearing debt securities issued by state and local governments, political subdivisions and agencies or authorities, such as the Issuer. Maturity dates for Fixed Rate Bonds will be fixed at the time of issuance and may include serial maturities (specified principal amounts are payable on the same date in each year until final maturity) or one or more term maturities (specified principal amounts are payable on each term maturity date) or a combination of serial and term maturities. Maturity dates, including the final maturity date, are subject to negotiation and will be reflected in the official statement. At each maturity, the scheduled principal or par amount of the Fixed Rate Bonds will have to be repaid.

Fixed Rate Bonds will pay fixed rates of interest typically semi-annually on scheduled payment dates, although some Fixed Rate Bonds may accrue interest to be paid at maturity. Such bonds are often referred to as capital appreciation or zero-coupon bonds. The interest rates to be paid on Fixed Rate Bonds may differ for each series or maturity date. The specific interest rates will be determined based on market conditions and investor demand and reflected in the official statement for the Fixed Rate Bonds. Fixed Rate Bonds with longer maturity dates will generally have interest rates that are greater than securities with shorter maturity dates.

***Redemption.*** Fixed Rate Bonds may be subject to optional redemption, which allows the Issuer, at its option, to redeem some or all of the Fixed Rate Bonds on a date prior to scheduled maturity, such as in connection with the issuance of refunding bonds to take advantage of lower interest rates. Fixed Rate Bonds may be subject to optional redemption only after the passage of a specified period of time from the date of issuance, and upon payment of the redemption price set forth in the official statement for the Fixed Rate Bonds, which typically is equal to the par amount of the Fixed Rate Bonds being redeemed (plus accrued interest) but may include a redemption premium. The Issuer will be required to send out a notice of optional redemption to the holders of Fixed Rate Bonds, usually a certain period of time prior to the redemption date. Fixed Rate Bonds with term maturity dates also may be subject to mandatory sinking fund redemption, which requires the Issuer to redeem specified principal amounts of the Fixed Rate Bonds annually in advance of the term maturity date. The mandatory sinking fund redemption price is 100% of the principal amount of the Fixed Rate Bonds to be redeemed. Fixed Rate Bonds may also be subject to extraordinary or mandatory redemption upon the occurrence of certain events, authorizing or requiring you to redeem the Fixed Income Bonds at their par amount (plus accrued interest).

***Credit Enhancements.*** Fixed Rate Bonds may feature credit enhancements, such as an insurance policy provided by a municipal bond insurance company that guarantees the payment of principal of an interest on the bonds when due in the event of default. Other credit enhancements could include a letter of credit provided by a financial institution, or financial support from a state agency.

***Tax Status.*** If Fixed Rate Bonds are intended to be tax-exempt, counsel will provide an opinion that interest on the Fixed Rate Bonds will be excluded from gross income for federal income tax purposes. Certain Fixed Rate Bonds may also be exempt from state personal income tax.

Some Fixed Rate Bonds (or a portion of those being issued) may be taxable, meaning that interest on the Fixed Rate Bonds will be included in gross income for federal income tax purposes.

### **Security**

Payment of principal of and interest on a municipal security, including Fixed Rate Bonds, may be backed by various types of pledges and forms of security, some of which are described below. The security for Fixed Rate Bonds will vary, depending on whether they are general obligation bonds, revenue bonds, conduit bonds or other types.

### **General Obligation Bonds**

“General obligation bonds” are debt securities to which your full faith and credit is pledged to pay principal and interest. If you have taxing power, generally you will pledge to use your ad valorem (property) taxing power to pay principal and interest. Ad valorem taxes necessary to pay debt service on general obligation bonds may not be subject to state constitutional property tax millage limits (an unlimited tax general obligation bond). The term “limited” tax is used when such limits exist. General obligation bonds constitute a debt and, depending on applicable state law, may require that you obtain approval by voters prior to issuance. In the event of default in required payments of interest or principal, the holders of general obligation bonds have certain rights under state law to compel you to impose a tax levy.

### **Revenue Bonds**

“Revenue bonds” are debt securities that are payable only from a specific source or sources of revenues that are generated from a particular enterprise or service you offer, such as water, electricity, sewer, health care, housing, transportation, toll roads and bridges, parking, parks and recreation fees, and stadiums and entertainment facilities. Revenue bonds are not a pledge of your full faith and credit and you are obligated to pay principal and interest on your revenue bonds only from the revenue source(s) specifically pledged to the bonds. Revenue bonds do not permit the bondholders to compel you to impose a tax levy for payment of debt service. Pledged revenues may be derived from operation of the financed project or system, grants, license or user fees, or excise or other specified taxes. Generally, subject to state law or local charter requirements, you are not required to obtain voter approval prior to issuance of revenue bonds. If the specified source(s) of revenue become inadequate, a default in payment of principal or interest may occur. Various types of pledges of revenue may be used to secure interest and principal payments on revenue bonds. The nature of these pledges may differ widely based on state law, the type of issuer, the type of revenue stream and other factors. Some revenue bonds may be backed by your full faith and credit or moral obligation. A moral obligation is a non-binding covenant by you to make a budget recommendation to your legislative body to appropriate moneys needed to make up any revenue shortfall in order to meet debt service obligations on the revenue bonds, but the legislative body is not legally obligated to make such appropriation.

Certain revenue bonds may be structured as certificates of participation, which are instruments evidencing a pro rata share in a specified pledged revenue stream, usually lease payments that are typically subject to annual appropriation. With certificates of participation, the lessor or party receiving payments assigns those payments to a trustee that distributes them to the certificate holders. Certificates of participation do not constitute general obligation indebtedness of the issuer or municipality and are not backed by a municipality’s full faith and credit or taxing power. Certificates of participation are payable solely from specific revenue sources.

### **Tax Increment or Tax Allocation Bonds**

“Tax increment” or “tax allocation” bonds are a form of revenue bonds that are payable from the incremental increase in taxes realized from any appreciation in property values resulting from capital improvements benefitting the properties located in a particular location such as a tax incremental district. They are commonly used to redevelop, add infrastructure or otherwise improve a blighted, neglected or under-utilized area to encourage development in that area. Tax increment bonds may also be payable from increased sales taxes generated in a designated district. The proceeds of an issuance of tax increment or tax allocation bonds are typically applied to pay the costs of infrastructure and other capital improvements in the designated district. The incremental taxes or other revenues may not be sufficient to meet debt service obligations on the tax increment or tax allocation bonds. Some tax increment or tax allocation bonds may also be backed by an issuer’s full faith and credit or moral obligation.

### **Conduit Bonds**

Conduit revenue bonds may be issued by a governmental issuer acting as conduit for the benefit of a private sector

entity or a 501(c)(3) organization (the “borrower” or “obligor”). Industrial revenue bonds are a form of conduit revenue bonds. Conduit revenue bonds commonly are issued for not-for-profit hospitals, health care facilities, educational institutions, single and multi-family housing, airports, industrial or economic development projects, corporations, and student loan programs, among other borrowers or obligors. Principal and interest on conduit revenue bonds normally are paid exclusively from revenues pledged by the borrower or obligor. Unless otherwise specified under the terms of the bonds, you are not required to make payments of principal or interest if the borrower or obligor defaults.

#### Charter School Bonds

Fixed Rate Bonds issued for the benefit of charter schools are a form of conduit revenue bonds. They are issued by a government entity acting as a conduit for the benefit of a charter school. The charter school is the borrower or obligor for the bonds. Principal and interest on charter school bonds normally are paid exclusively from revenues pledged by the charter school. Unless otherwise specified under the terms of the bonds, you are not required to make payments of principal or interest if the charter school defaults.

#### Financial and Other Covenants

Issuers of Fixed Rate Bonds (and/or obligors) may be required to agree to certain financial and other covenants (such as debt service coverage ratios) that are designed to protect bond holders. Covenants are a form of additional security. The failure to continue to meet covenants may trigger an event of default or other adverse consequences to you and/or the obligor giving bond holders certain rights and remedies.

The description above regarding “Security” is only a brief summary of certain possible security provisions for the Fixed Rate Bonds and is not intended as legal advice. You should consult with your bond counsel for further information regarding the security for the Bonds.

#### **Financial Risk Considerations**

Certain risks may arise in connection with your issuance of Fixed Rate Bonds, including some or all of the following (generally, the borrower or obligor, rather than you, will bear these risks for conduit revenue bonds):

#### Issuer Default Risk

You (or the obligor) may be in default if the funds pledged to secure Fixed Rate Bonds are not sufficient to pay debt service on the bonds when due. The consequences of a default may be serious for you (and/or the obligor) and, depending on applicable state law and the terms of the authorizing documents, the holders of the bonds may be able to exercise a range of available remedies against you (or the obligor). For example, if Fixed Rate Bonds are secured by a general obligation pledge, you may be ordered by a court to raise taxes. Other budgetary adjustments also may be necessary to enable you to provide sufficient funds to pay debt service on the bonds. If the Fixed Rate Bonds are revenue bonds, you (or the obligor) may be required to take steps to increase the available revenues that are pledged as security for the bonds. A default may negatively impact your (or the obligor’s) credit ratings and may effectively limit your (or the obligor’s) ability to publicly offer bonds or other securities at market interest rate levels. Further, if you (or the obligor) are unable to provide sufficient funds to remedy the default, subject to applicable state law and the terms of the authorizing documents, you (or the obligor) may find it necessary to consider available alternatives under state law, including (for some issuers) state-mandated receivership or bankruptcy. A default also may occur if you (or the obligor) are unable to comply with covenants or other provisions agreed to in connection with the issuance of the Fixed Rate Bonds.

This description is only a brief summary of issues relating to defaults and is not intended as legal advice. You should consult with your bond counsel for further information regarding defaults and remedies.

#### Redemption Risk

Your (or the obligor’s) ability to redeem Fixed Rate Bonds prior to maturity may be limited, depending on the terms of any optional redemption provisions. In the event that interest rates decline, you (or the obligor) may be unable to take advantage of the lower interest rates to reduce debt service. In addition, if Fixed Rate Bonds are subject to extraordinary or mandatory redemption, you (or the obligor) may be required to redeem the bonds at times that are disadvantageous.

#### Refinancing Risk

If your (or the obligor's) financing plan contemplates refinancing some or all of the Fixed Rate Bonds at maturity (for example, if there are term maturities or if a shorter final maturity is chosen than might otherwise be permitted under the applicable federal tax rules), market conditions or changes in law may limit or prevent you (or the obligor) from refinancing those bonds when required. Further, limitations in the federal tax rules on advance refunding of bonds (an advance refunding of bonds occurs when tax-exempt bonds are refunded more than 90 days prior to the date on which those bonds may be retired) may restrict your (or the obligor's) ability to refund the Fixed Rate Bonds to take advantage of lower interest rates.

Reinvestment Risk

You (or the obligor) may have proceeds of the Fixed Rate Bonds to invest prior to the time that you (or the obligor) are able to spend those proceeds for the authorized purpose. Depending on market conditions, you (or the obligor) may not be able to invest those proceeds at or near the rate of interest that you (or the obligor) are paying on the bonds, which is referred to as "negative arbitrage".

Tax Compliance Risk (applicable if the Fixed Rate Bonds are tax-exempt bonds)

The issuance of tax-exempt bonds is subject to a number of requirements under the United States Internal Revenue Code, as enforced by the Internal Revenue Service (IRS), and, if applicable, state tax laws. You (and the obligor) must take certain steps and make certain representations prior to the issuance of tax-exempt bonds. You (and the obligor) also must covenant to take certain additional actions after issuance of the tax-exempt bonds. A breach of the representations or a failure to comply with certain tax-related covenants may cause the interest on the Fixed Rate Bonds to become taxable retroactively to the date of issuance of the bonds, which may result in an increase in the interest rate that you (or the obligor) pay on the bonds or the mandatory redemption of the bonds. The IRS also may audit you (or the obligor) or the Fixed Rate Bonds or your (or the obligor's) other bonds, in some cases on a random basis and in other cases targeted to specific types of bond issues or tax concerns. If the Fixed Rate Bonds are declared taxable, or if you (or the obligor) are subject to audit, the market price of the Fixed Rate Bonds and/or your (or the obligor's) other bonds may be adversely affected. Further, your (or the obligor's) ability to issue other tax-exempt bonds also may be limited.

This description of tax compliance risks is not intended as legal advice and you should consult with your bond counsel regarding tax implications of issuing Fixed Rate Bonds.

Continuing Disclosure Risk.

In connection with the issuance of Fixed Rate Bonds, you (and/or the obligor) may be subject to continuing disclosures which require dissemination of annual financial and operating information and notices of material events. Compliance with these continuing disclosure requirements is important and facilitates an orderly secondary market. Failure to comply with continuing disclosure requirements may affect the liquidity and marketability of the Fixed Rate Bonds, as well as your (and/or the obligor's) other outstanding securities. Because instances of material non-compliance with previous continuing disclosure requirements must be disclosed in an official statement, failure to comply with continuing disclosure requirements may also make it more difficult or expensive for you (or the obligor) to market and sell future bonds.



Prepared by and Return to: Robyn Jacobson, East Central Iowa Council of Governments, 700 16<sup>th</sup> Street NE, Suite 301, Cedar Rapids, Iowa 52402. Phone (319) 365-9941.

## RELEASE OF MORTGAGE

**Know All People by These Presents:** That the undersigned, the previous Owner **Sheena Summer** of the Mortgage hereinafter described, do hereby acknowledge that a certain Mortgage bearing date of the **19<sup>th</sup>** day of **September, 2012**, made and executed by the **East Central Iowa Council of Governments**, in association with the **Linn County's Single Family New Construction Grant**, for the following described property in the City of **North Liberty**, County of **JOHNSON**, State of Iowa.

### LEGAL DESCRIPTION:

Lot 127, Cedar Springs Part V

### More commonly known as:

400 Locust Drive, North Liberty, Iowa.

### SAME AS MORTGAGE.

The mortgage was made to **COUNTY OF LINN, IOWA** and Recorded in the records of the office of the Recorder of the County of **JOHNSON**, State of **Iowa**, Instrument Number book **4982** page **542-547** on the **25<sup>th</sup>** day of **September, 2012**, is redeemed, paid off, satisfied and discharged in full.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine, feminine or neuter gender, according to the context. Dated this **15<sup>th</sup>** day of **March, 2017**.

### COUNTY OF LINN, IOWA

By: \_\_\_\_\_  
Brent Oleson, Chair Linn County Board

STATE OF IOWA            )  
  )    **ss:**

### LINN COUNTY

On this **15<sup>th</sup>** day of **March, 2017**, before me, the undersigned, a Notary Public in and for said County and State, personally appeared **Brent Oleson, Chair of the Linn County Board of Supervisors** to me personally known, who being by me duly sworn, that said instrument was signed and sealed on behalf of said authority of the bank; and that the said Chief Financial Officer, acknowledged the execution of said instrument to be the voluntary act and deed of said corporation, by it and by them voluntarily executed.

\_\_\_\_\_  
**Notary**

My commission expires on \_\_\_\_\_

**LINN COUNTY BOARD OF SUPERVISORS**

**RESOLUTION #:** \_\_\_\_\_

**WHEREAS**, the Linn County Compensation Board meets annually to recommend a compensation schedule for elected officials for the fiscal year immediately following, in accordance with Iowa Code Chapters 331.905 and 331.907, and

**WHEREAS**, The Linn County Compensation Board met on January 26, 2017, and made the following salary recommendations for the following elected officials for the fiscal year beginning July 1, 2017:

<u>Elected Official</u>	<u>Current Salary</u>	<u>Proposed Increase</u>	<u>Recommended Salary</u>
Auditor	\$103,888.59	0.00%	\$103,888.59
County Attorney	\$166,026.11	3.00%	\$171,006.89
Recorder	\$103,888.59	3.00%	\$107,005.25
Sheriff	\$143,410.50	3.00%	\$147,712.82
Supervisors	\$103,888.59	0.00%	\$103,888.59
Treasurer	\$103,888.59	3.00%	\$107,005.25

**NOW, THEREFORE, BE IT RESOLVED**, that the Linn County Board of Supervisors adopts the salary recommendations for elected officials for the fiscal year beginning July 1, 2017, as recommended by the Linn County Compensation Board.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

**Linn County Board of Supervisors**

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Vice-Chair

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

Aye:

Nay:

Abstain:

Absent:

Attest:

\_\_\_\_\_  
Joel Miller, Linn County Auditor

State of Iowa    )  
                  ) SS  
County of Linn   )

I, Joel Miller, County Auditor of Linn County, Iowa, and Clerk to the Board of Supervisors, 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 \_\_\_\_\_, 2017.

\_\_\_\_\_  
Notary Public State of Iowa

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

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**ORDINANCE AMENDMENT # \_\_\_\_\_**  
**TO CHANGE DISTRICT MAP**

**WHEREAS**, BARBARA & RAYMOND NOVEY, property owners, (Case # JR17-0001) have filed an application requesting that property be rezoned from RR3 district to USR district on real estate described as a parcel located in the SW SE 23-84-08, Linn County, Iowa, approximately 29.94 acres and legally described as follows:

FEATHER RIDGE HEIGHTS ADDITION TO LINN COUNTY, IOWA is Outlot A, Novey First Addition to Linn County, Iowa as recorded in Book 9671, Page 595 of the records of the Linn County, Iowa Recorder on October 12, 2016, subject to easements, covenants and restrictions of record.

**WHEREAS**, on FEBRUARY 21, 2017, said request was recommended for approval by the Linn County Planning and Zoning Commission.

**WHEREAS**, notice of the above request was published in the February 24, 2017 issue of *The Cedar Rapids Gazette*, and

**WHEREAS**, the Board of Supervisors of Linn County, Iowa, held a public hearing and first consideration on March 6, 2017 and second consideration was held on March 8, 2017. Said request and attachments are found to conform to the Land Use Policy Plan and Map of Linn County, and other ordinances and state laws governing same.

**NOW, THEREFORE, BE IT RESOLVED**, BY THE Board of Supervisors of Linn County, Iowa, that said amendment to change the district map of the Linn County, Iowa Zoning Ordinance shall be adopted, subject to the staff report and conditions, in order to accomplish the purposes and objectives herein and above set forth in the best interests of the citizens of Linn County, Iowa.

**Passed and approved this 15<sup>th</sup> day of March, 2017.**

Linn County Board of Supervisors

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Vice Chairperson

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Supervisor

Aye:

Nay:

Abstain:

Absent:

Attest:

\_\_\_\_\_  
Joel Miller, Linn County Auditor

State of Iowa    )  
                  ) SS  
County of Linn  )

I, Joel Miller, County Auditor of Linn County, Iowa, and Clerk to the Board of Supervisors, 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 \_\_\_\_\_, 2017.

\_\_\_\_\_  
Notary Public State of Iowa

**RESOLUTION # \_\_\_\_\_**

**WHEREAS**, the Maranatha Bible Church in May, 2015, purchased four parcels of real estate, described as follows:

A.P. No. 37, Lots 7-10 (Parcel #14291-82001-00000)

A.P. No. 37, Lot 11 and the Southwest 22 feet of Lot 12 (Parcel #14291-82003-00000)

A.P. No. 37, the Northeast 38 feet of Lot 12 (Parcel #14291-82004-00000), and

A.P. No. 37, Lots 14 and 15 (Parcel #14282-57004-00000)

all located in Cedar Rapids, Linn County, Iowa, and

**WHEREAS**, the Maranatha Bible Church failed to file an application for exemption from real property taxes pursuant to Sections 427.1(8) and 427.1(14), Code of Iowa, until January, 2017, and

**WHEREAS**, all real property taxes on said parcels have been paid up to and including the first installment, payable September 30, 2016, for fiscal tax year July 1, 2015, through June 30, 2016, with the second installment of the fiscal tax year July 1, 2015, through June 30, 2016, taxes, payable March 31, 2017, remaining unpaid, and

**WHEREAS**, pursuant to Section 427.3, Code of Iowa, the Board of Supervisors may abate taxes if the property was transferred after the deadline for filing for property tax exemption in the year in which the property was transferred and the property would have been exempt under Section 427.1(8) if the transferee had been able to file for exemption in a timely manner, and

**WHEREAS**, the Maranatha Bible Church satisfies the requirements of Section 427.3 for abatement of the unpaid second installment of the fiscal tax year July 1, 2015, through June 30, 2016, real property taxes for the above-described four parcels.

**RESOLUTION # \_\_\_\_\_**

**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED** by the Board of Supervisors, Linn County, Iowa, this date met in lawful session, that the unpaid second installment of the July 1, 2015, through June 30, 2016, real property taxes, payable March 31, 2017, on the above-described real property, Parcels #14282-57004-00000, 14291-82004-00000, 14291-82001-00000, and 14291-82003-00000, are hereby abated.

**BE IT FURTHER RESOLVED** that the Linn County Treasurer, Auditor, and Assessor are hereby directed to take all actions necessary to accomplish the aforementioned abatement of real property taxes and reflect such action in the records of their offices.

Dated at Cedar Rapids, Linn County, Iowa, this \_\_\_\_\_ day of March, 2017.

LINN COUNTY BOARD OF SUPERVISORS

AYE:  
NAY:  
ABSTAIN:

\_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
SUPERVISOR

\_\_\_\_\_  
SUPERVISOR

\_\_\_\_\_  
SUPERVISOR

\_\_\_\_\_  
SUPERVISOR



**RESOLUTION # \_\_\_\_\_**

ATTEST:

\_\_\_\_\_  
JOEL D. MILLER, Linn County Auditor

STATE OF IOWA            )  
                                  )  
COUNTY OF LINN        )<sup>SS:</sup>

I, Joel D. Miller, County Auditor of Linn County, Iowa, hereby certify that at a regular meeting of the said Board, the foregoing was duly adopted by a vote of \_\_\_\_\_ aye, \_\_\_\_\_ nay and \_\_\_\_\_ abstained from voting.

\_\_\_\_\_  
JOEL D. MILLER

Subscribed and sworn to before me by the aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_,  
2017.

\_\_\_\_\_  
NOTARY PUBLIC - STATE OF IOWA