

Daneen Schindler, 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

AUDITOR'S CERTIFICATION
ORDINANCE #42
Establishing a Local Option Sales and Services Tax in Delaware County

Attached hereto are the following supporting documentation for the passage of Ordinance #42 entitled "An Ordinance Establishing a Local Option Sales and Services Tax in Delaware County", by the Delaware County Board of Supervisors:

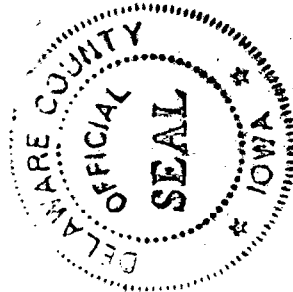
1. County Ordinance #42
2. Proof of Publication of the Public Notice for the first and second readings of Ordinance #42 published December 13, 2017 in the *Manchester Press* and in the *Dyersville Commercial* and December 12, 2017 in the *Delaware County Leader*.
3. Copy of the Board of Supervisors Official Minutes of December 18, 2017 in Book 4, Page 293, showing the first approved reading of Ordinance #42.
4. Copy of the Board of Supervisors Official Minutes of December 27, 2017 in Book 4, Page 294 through Page 300 showing the second, and final, approved reading of Ordinance #42.
5. Proof of Publication of the full text of Ordinance #42 published January 3, 2018 in the *Manchester Press* and the *Dyersville Commercial* and January 2, 2018 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 31th day of July 2018.

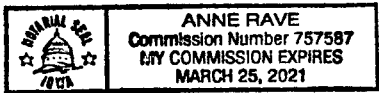


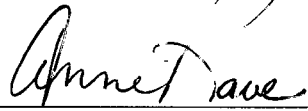
Carla K. Becker, Delaware County Auditor



STATE OF IOWA)
) SS:
DELAWARE COUNTY)

Subscribed and sworn to before me, and in my presence by Carla K. Becker, Delaware County Auditor, this 31th day of July 2018.





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

ORDINANCE #42
LOCAL OPTION SALES AND SERVICES TAX

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa.

Be It Enacted by the Board of Supervisors of Delaware County, Iowa:

Section 1. Local Option Sales and Services Tax. There is imposed a Local Option Sales and Services Tax applicable to transactions within the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa.

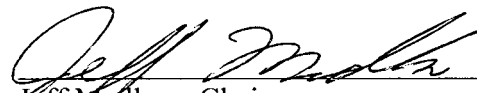
The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423B – Local Option Tax, Division IV, of the Iowa Code.

The local sales and services tax is imposed on transactions occurring on or after January 1, 2020 until December 31, 2029 for the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in Chapter 324 of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 423A of the Iowa Code during the period the hotel and motel tax is imposed, on the gross receipts from the sale of natural gas or electric energy in a city or county where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee is imposed, on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to Chapter 99E of the Iowa Code, and on the sale or rental of tangible personal property described in Section 423.45, subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423, Division IV, of the Iowa Code are adopted by reference.

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Board of Supervisors on this 27th day of December, 2017.


Jeff Madlom, Chairperson

Attest:


Carla K. Becker, County Auditor and
Clerk of the Board of Supervisors



DELAWARE COUNTY)

voluntarily executed.

Anne Rose

	ANNE RAVE Commission Number 757587 My Commission Expires March 25, 2018
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STATE OF IOWA
DUBUQUE COUNTY

SS:

CERTIFICATE OF PUBLICATION

I, Linda L. Vorwald, of Woodward Communications, Inc., an Iowa corporation, publisher of the Dyersville Commerical, a newspaper of general circulation published in the City of Dyersville, County of Dubuque and State of Iowa; hereby certify that the attached notice was published in said newspaper on the following dates Dec 13, 2017, and for which the charge is \$ 17.55.

Subscribed to before me, a Notary Public in and for Dubuque County, Iowa, this 14th day of Dec 2017.



LINDA L. VORWALD
Commission Number 702790
MY COMM. EXP. 4-18-18

Linda L. Vorwald

Notary Public in and for
Dubuque County, Iowa

LEGAL NOTICE - DELAWARE COUNTY

Board of Supervisors Notice of Public Hearings

Public Notice is hereby given that the Delaware County Board of Supervisors will hold a public hearing for the first reading in consideration of Ordinance #42 "An Ordinance Establishing a Local Option Sales and Services Tax in Delaware County" at its regular meeting on December 18, 2017 at 1:15 pm and a public hearing for the second, and possibly final, reading at its regular meeting on December 27, 2017 at 9:00 am. Both public hearings will be held at the Delaware County Courthouse, Manchester, Iowa. A copy of the full text of said Ordinance is available to the public at the Delaware County Auditor's Office or on the County's website at www.co.delaware.ia.us.

Summary: A Local Option Sales and Services Tax shall be imposed beginning January 1, 2020 until December 31, 2029 for the unincorporated areas of Delaware County and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan. This ordinance extends the current local option sales and services tax which expires on December 31, 2019.

Carla K. Becker, Delaware
County Auditor
12-13

STATE OF IOWA)
) Ss:
 DELAWARE COUNTY)

December 18, 2017
 Manchester, Iowa
 1:15 p.m.

The Delaware County Board of Supervisors met in regular session this date at 1:15 p.m. with all members present. Also present were Jim Hauschild, John LeClere, Caryssa Philgreen, Ryan Roach, Gabrielle Corkery, Craig Davis, Pam Klein, Anthony Bardgett, Carla K. Becker and two members of the media. Chairperson Madlom called the meeting to order.

Motion made by Buschmann, second by Helmricks and carried to approve the agenda. All Ayes

Motion made by Helmricks, second by Buschmann and carried to approve the minutes from the last meeting. All Ayes

Motion made by Buschmann, second by Helmricks and carried to acknowledge the following employees to attend their respective out-of-county meetings: Peggy Petlon to attend a mobile crisis meeting in Independence on December 18th, an IACP meeting in Des Moines December 19th – 20th, the regional coordinators meeting in Cedar Rapids on December 28th and the regional governance meeting in Cedar Rapids on January 4th. All Ayes

Motion made by Helmricks, second by Buschmann and carried to approve the following claims for payment:

Maquoketa Valley REC	Electrical Power	78.35	Verizon Wireless	Telephone Services	78.50
US Cellular	Telephone Services	1296.55	Windstream	Telephone Service	324.94

All Ayes

There were no "Applications for Underground Construction on Delaware County Right-of-Way" submitted for consideration.

Motion made by Buschmann, second by Helmricks and carried to acknowledge receipt of a manure management plan update from Elk Ridge 38, LC, Nick Anderson, in Section 18 of Elk Township. All Ayes

Presentation – Initial Presentation Regarding Renewal of Communications 28E Agreement with City of Manchester

Jim Hauschild, Manchester Chief of Police, addressed the Board regarding the upcoming renewal of the 28E agreement between Delaware County and the City of Manchester for providing emergency services communication and dispatch. Chief Hauschild had provided a copy of the budget projections through FY 2020/2021. The projections show approximately a 2.5% increase from FY18 to FY19 and a 5% increase from FY19 to FY20 and FY20 to FY21. Chief Hauschild stated that FY21 is the wild card year for salaries since the other two years are already under union contract. Health insurance is another area where it is difficult to estimate. The city is estimating a 10% increase for FY19 and as much as 20% increase for FY20. Of course, these numbers are estimations for budgeting. Reimbursement through the agreement will use actual figures.

Sheriff LeClere and the Board expressed their appreciation for the timeliness of Chief Hauschild's presentation and for the improved communications since he has taken over the department. The next step in the process will be to have the city's attorney draw up a draft of the 28E renewal for the Board and the Manchester City Council to consider. The Board thanked Chief Hauschild for his presentation.

Public Hearing – First Reading of Proposed Ordinance No. 42 – An Ordinance Establishing a LOSST

This being the date and time set to hold a public hearing for the first reading of proposed Ordinance No. 42, Chairperson Madlom opened the hearing at 1:25 pm. The proposed ordinance was read aloud.

There being no public comments, either written or oral, the public hearing was closed at 1:30 pm.

Motion made by Helmricks, second by Buschmann and carried to approve the following resolution:

RESOLUTION No. 2017-61

BE IT RESOLVED that the first reading of Ordinance No. 42, entitled:

"AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX IN DELAWARE COUNTY, IOWA"

Is hereby approved and that said ordinance be further considered for its second, and possibly final, reading at a meeting to be held on the 27th of December, 2017 at 9:00 am in the office of the Delaware County Board of Supervisors located within the Delaware County Courthouse, Manchester, Iowa. At such time and place, all persons interested shall be given the opportunity to be heard concerning said ordinance.

Approved this 18th day of December, 2017 by the Delaware County Board of Supervisors.

/S/ Jeff Madlom, Chairperson

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

All Ayes

Motion made by Buschmann, second by Helmricks and carried to approve the appointment of Caryssa Philgreen to the Cultural Council of the Limestone Bluffs RC&D effective immediately. The Council has been in place for close to one year. RC&D Director Lori Scovel filled the spot on behalf of Delaware County until a member could be appointed. All Ayes

Motion made by Helmricks, second by Buschmann and carried to approve the restatement of the Plan Document for the County's Cafeteria Plan effective January 1, 2018 through December 31, 2018. The maximum medical deduction has increased to \$2,650 per year with up to \$500 allowed for carryover into the next calendar year. There is also a 30-day grace period allowed for submission of reimbursement requests for prior year medical expenditures. The childcare deduction will remain at \$5,000 per year. The program is available to all full-time employees who have worked for the county at least 90 days. All Ayes

Motion made by Buschmann, second by Helmricks and carried to acknowledge receipt of the FY 2016-17 statement of revenue and expenditures submitted by the Delaware County Fair Society as required by Iowa Code Section 174.19. All Ayes

Motion made by Helmricks, second by Buschmann and carried to approve the transfer of \$247,615 from the Rural Services Fund into the Secondary Roads Fund based on tax collections in the months of October and November 2017. All Ayes

Motion made by Buschmann, second by Helmricks and carried to approve the 2017 Weed Commissioner's Report for filing with the State Department of Agriculture. Delaware County Weed Commissioner Craig Davis stated that the department has applied 122 gallons of Crossbow and 70 gallons of 24D to combat noxious weeds in the county. Japanese knotweed is becoming a problem in the county along with bull thistle, Canada thistle, horse nettle, multiflora rose and wild mustard. Mr. Davis reported that the department would like to begin spraying earlier next year when the weeds are smaller. All Ayes

ENGINEER'S REPORT (Suspended until spring)

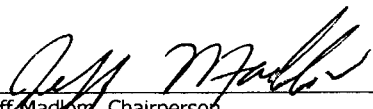
NEXT MEETING – The next regular session will be held on Wednesday, December 27, 2017 at 9:00 a.m.

PUBLIC COMMENTS – None.

There being no further business before the Board, Chairperson Madlom called for a motion to adjourn.

Motion made by Buschmann, second by Helmricks and carried to adjourn the meeting at 1:45 pm. All Ayes

These minutes have been read and approved for publication.


 Jeff Madlom, Chairperson


 Carla K. Becker, County Auditor

STATE OF IOWA)
) Ss:
DELAWARE COUNTY)

December 27, 2017
Manchester, Iowa
9:00 a.m.

The Delaware County Board of Supervisors met in regular session this date at 9:00 a.m. with all members present. Also present were John Bernau, Carla K. Becker and one member of the media. Chairperson Madlom called the meeting to order.

Motion made by Buschmann, second by Helmrichs and carried to approve the agenda. All Ayes

Motion made by Helmrichs, second by Buschmann and carried to approve the minutes from the last meeting. All Ayes

There were no employee requests for out-of-county meetings submitted for consideration at today’s meeting.

Motion made by Buschmann, second by Helmrichs and carried to approve the following claims for payment including payroll from December 22, 2017 in the amount of \$181,247.27 warrant #20564-20681:

Accent Laser Services Inc	Stationery/Supplies	790.55	KDST	Education & Training	100.00
Advanced Systems Inc	Stationery/Supplies	50.06	Koch Brothers	Office Equipment	41.35
Alliant Energy	Service	1132.56	Labor Law Center	Education & Training	37.90
Altorfer Inc	Minor Mv Parts & Access	2821.90	John A LeClere	Fuels	25.00
Anderson Welding/Machine	Minor Mv Parts & Access	70.06	Jill Lewis	Buildings-Repair/Maint	150.00
B&K Rental Properties LLC	Rent Payments	275.00	Lechtenberg Janitorial	Custodial Supplies	145.85
Bard Materials	Cover Aggregate & Sand	907.46	LSI Lutheran Services in IA	Protection/Security	3985.62
Black Hills Energy	Service	766.07	Loel J Madlom	Stationery/Supplies	18.68
Bob Stephen Motors Inc	Repair/Maint- Vehicle	588.08	ManagerPlus Solutions LLC	Data Processing	1187.10
Bodensteiner Implement	Repair/Maint-Misc Equip	19.54	Manchester Signs LLC	Roads	138.00
BOSS	Stationery/Supplies	192.52	City of Manchester	Traffic & St Sign	702.02
Boubin Tire Co	Tires	4031.55	Maquoketa Valley REC	Electrical Power	709.55
Brehme Drug	Prescription Medicine	169.73	Matheson Tri-Gas Inc	Repair/Maint-Misc Equip	58.72
Buchanan Co Jail	Rm/Bd Payments	5000.00	Nikolas S May	Medical Services	75.00
Denny Burke	Rent Payments	200.00	Mediacom LLC	Telephone Services	268.37
Scot Christiansen MD	Medical Services	150.00	Matthew R Menard	Fuels	69.50
City Laundering Co	Buildings-Repair/Maint	482.72	Midwest Business Products	Maint-Off Equip/Furniture	85.69
Kim Corkery	Public Ed Services	133.00	Mulgrew Oil Company	Natural -LP Gas-Fuel Oil	2249.50
Creative Product Sourcing	Public Ed Services	254.88	National Sheriffs Association	Education & Training	115.00
Dan Hunt Construction	Buildings-Repair/Maint	2660.00	NE-IA Industrial Fasteners	Shop Equipment	219.98
Craig A Davis	Education & Training	33.22	NENA	Education & Training	137.00
Dearborn Ntnl Life Insurance	Life Insurance	947.32	Office Ally	Acct/Audit/Clerical	19.95
Del Co Fair Society	Education & Training	125.00	Palmer Hardware	Repair/Maint-Misc Equip	11.22
Del Co Historical Society	Off Publication/Legal Not	4253.94	Phoenix Supply	Clothing & Dry Goods	240.43
Del Co Solid Waste Comm	Sanitation Disposal	2045.55	Racorn Corp	Repair/Maint-Radio Equip	249.75
Don & Walt LLC	Buildings-Repair/Maint	60.00	Radio Communications	Data Processing Supplies	720.00
Dubuque Fire Equipment Inc	Safety Items	287.20	RTA	County Contribution	2000.00
Dyersville Commercial	Off Publication/Legal Not	42.00	Rite Price Office Supply	Supplies	448.92
Eastern Iowa Drainage	Repair/Maint-Const Equip	260.00	Runde Auto Group	Repair/Maint- Vehicle	2183.57
Edgewood Reminder	Education & Training	108.00	Rylind Manufacturing Inc	Minor Mv Parts & Access	1037.00
Edgewood Saw & Supply	Construction/Maint Equip	74.92	Safelite Fulfillment Inc	Construction/Maint Equip	269.25
Jody Elgin	Buildings-Repair/Maint	435.00	Schneider Corporation	Data Processing	10000.00
Tina Elgin	Custodial	500.00	Silveredge Cooperative	Fuels	19.50
Fastenal Company	Shop Equipment	108.35	Simmons Perrine Moyer et al	Court Related Service	1928.50
Garlyn R Glanz	Education & Training	33.64	Sioux Sales Company	Wearing Apparel & Uniform	273.25
Good Neighbor Society	Food Preparation Services	3136.50	Solutions Inc	Data Processing	28.75
Grant Accounting Office	Ultra Sonic Flood Gauge	3500.00	Spahn & Rose Lumber Co	Wood & Lumber	65.84
GreatAmerica Financial Svcs	Maint-Off Equip/Furniture	81.46	St John Catholic Church	Rental-Polling Places	50.00
Group Services Inc	Insurance	27810.85	St Marks Parish Center	Rental-Polling Places	50.00
Hausers Water Systems Inc	Water Use & Sewer	38.00	Dave Staner	Medical & Health Services	85.00
Heather's Handiwork	Buildings-Repair/Maint	200.00	State Hygienic Lab	Medical & Health Services	13.00
Shirley E Helmrichs	Employee Mileage/Subs	13.50	Taylor Construction Inc	Concrete/Clay/Plastic	28800.00
Henderson Products	Repair/Maint- Vehicle	766.36	Thompson Shoes	Wearing Apparel & Uniform	310.00
HITECH Communications	Buildings	85.00	Thomson Reuters	Books/Newspapers	574.32
Holiday Inn Des Moines	Education & Training	332.64	Three Rivers FS	Fuels	13204.39
IA Prison Industries	Traffic & St Sign	137.50	Trans Iowa Equipment LLC	Construction/Maint Equip	488.06
Secretary of State Elections	Data Processing	2097.20	Uniform Den Inc	Uniform	171.21
Illowa Culvert & Supply	Related Metals	32850.00	Unity Point Clinic	Safety Items	74.00
Integrated Teleheath	Emergency Treatment	220.00	US Cellular	Telephone Services	598.66
Inventory Trading Company	Uniform	257.00	Walmart Community	Stationery/Supplies	299.75
IOWWA	Typing/Printing/Binding	100.00	Lynette Ward	Election Official	135.00
ISAC	Education & Training	195.00	Blue Cross & Blue Shield	Insurance	8508.08
IA State Sheriffs & Deputies	Education & Training	500.00	Michael A Wilson	Fuels	31.49

Public Hearing – Second, and Final, Reading of Proposed Ordinance No. 42 – An Ordinance Establishing a LOSST
This being the date and time set to hold a public hearing for the second, and final, reading of proposed Ordinance No. 42, Chairperson Madlom opened the hearing at 9:07 am. The proposed ordinance was read aloud.

There being no public comments, either written or oral, the public hearing was closed at 9:10 am.

Motion made by Helmrichs, second by Buschmann and carried to approve the following resolution:
RESOLUTION No. 2017-62

WHEREAS, the second reading of Proposed Ordinance #42, "AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX IN DELAWARE COUNTY, IOWA" was held today, Wednesday, December 27, 2017 at 9:00 am, and WHEREAS, there were no public comments received, either written or oral, for or against the passage of said ordinance.
NOW, THEREFORE, BE IT RESOLVED that the second and final reading of said Ordinance #42 is approved as read and that said Ordinance is hereby adopted on this 27th day of December, 2017.

We furthermore direct the Delaware County Auditor to publish said ordinance, in its entirety, in all three official newspapers of the county.
Approved this 27th day of December, 2017 by the Delaware County Board of Supervisors.
/S/ Jeff Madlom, Chairperson
/S/ Pete Buschmann
/S/ Shirley E. Helmrichs
Attest: /S/ Carla K. Becker, County Auditor
All Ayes

Motion made by Buschmann, second by Helmricks and carried to approve the following resolution regarding homestead credits:

RESOLUTION 2017-063

BE IT HEREBY RESOLVED by the Delaware County Board of Supervisors that all filed Homestead Credits for taxes payable 2018-2019 are hereby approved, except for the following disallowances.

Township	Parcel ID#	Name	Reason
Adams Township	290110000200	James R Haugh	Discontinued as homestead
Adams Township	290210001100	Phillip J & Pamela A Slaymaker	Sold the property
Adams Township	310180001500	Mary Ann Gaffney/Henry Haren	Discontinued as homestead
Adams Township	310230000500	Janet L Woods	Sold the property
Bremen Township	180040100150	Eldon G Gaul	Sold the property
Bremen Township	180050104100	Dale L Goeken	Sold the property
Bremen Township	180270001710	Russell H Goerd	Sold the property
Bremen Township	180240001040	Carol C Hammann	Sold the property
Bremen Township	180220001100	Michael & Trudy Nurre	Discontinued as homestead
Bremen Township	180050103800	Corrine M Tillis	Sold the property
Bremen Township	180170000700	Marion Hildebrand	Sold the property
Bremen Township	180030002400	Allan C Koelker	Deceased
Coffins Grove Township	110010001110	Raymond D & Vicky Ann Hutchinson	Sold the property
Coffins Grove Township	110010000100	Joan A Kelley	Sold the property
Coffins Grove Township	110120001000	Donald L McGrane	Sold the property
Coffins Grove Township	110130001800	Michael J & Billie J Pettlon	Sold the property
Coffins Grove Township	440310000610	Sharon K & Berthold C Miller	Sold the property
Coffins Grove Township	110270002200	Tina A Maloney	Sold the property
Coffins Grove Township	130240000800	Ronald R & Linda L Gearhart	Discontinued as homestead
Coffins Grove Township	130260001630	Brandon S & Nicole L Pinkston	Sold the property
Colony Township	020270000300	Hugo L & Catherine Engelken	Sold the property
Colony Township	020050000400	Brent Wessel	Discontinued as homestead
Delaware Township	140180402500	Nathaniel R & Megan M Lahr	Sold the property
Delaware Township	140280000100	Lynn F Miranda	Sold the property
Delaware Township	140170105600	Tyler Murphy	Sold the property
Delaware Township	140270001200	Timothy M & Rebecca Clemen- Salow	Sold the property
Delaware Township	140160001700	Daniel A & Ann L Schulte	Discontinued as homestead
Delaware Township	140170106300	Diane S Simon	Sold the property
Delaware Township	140180301320	Dennis L & Cynthia L Waskow	Discontinued as homestead
Delaware Township	140330000100	Neola Hansel	Sold the property
Delhi Township	220300001620	Nathan M & Jessica R Goedken	Discontinued as homestead
Delhi Township	220180000700	Lela B Sands	Deceased
Delhi Township	220170001100	Donna Jean Wall	Sold the property
Delhi Township	220070001500	David C & Debra Wendt	Discontinued as homestead
Delhi Township	220300601100	John Brooks & Lindsey J Ante	Sold the property
Delhi Township	220290301900	Vaughn E & Michelle Ellison	Sold the property
Delhi Township	220300401100	Matthew S & Shana M Wall	Sold the property
Elk Township	050130002100	Austin Lueck	Discontinued as homestead
Hazel Green Township	330180001300	Joshua C Lahr	Sold the property
Hazel Green Township	330180001670	Rebecca Morehouse	Sold the property
Hazel Green Township	365240001210	Kyle & Kim Downs	Sold the property
Hazel Green Township	365240001700	Jean Wilson	Discontinued as homestead
Honey Creek Township	060280000800	Mary Lee Kahle	Sold the property
Honey Creek Township	060634000610	Lucas R & Melanie A Thomsen	Sold the property
Honey Creek Township	060190001900	Mildred Schmuck	Deceased
Honey Creek Township	060310000900	Walt Zehr	Sold the property
Milo Township	230280001000	Mary D Manternach	Sold the property
Milo Township	240040400300	Janice M Dunphy	Sold the property
Milo Township	240100003900	Donna Fierstine	Sold the property
Milo Township	240030101200	David C & Darla S Gaskill	Discontinued as homestead
Milo Township	240040400200	Adam J George	Sold the property
Milo Township	240080000700	Bradley G Heims	Sold the property
Milo Township	240050002400	Dale A Kenny	Sold the property
Milo Township	240030002400	Betty Lois Koelker	Discontinued as homestead
Milo Township	240150000900	Robert Spoerl	Sold the property
Milo Township	240040202000	Mart E Ward	Sold the property
Milo Township	250140100200	Vera E Buehler	Deceased
Milo Township	250140103500	David & Brenda Fox	Sold the property
Milo Township	250140201000	Loras J Puetz	Sold the property
Milo Township	250240000400	Irma Reth	Sold the property
Milo Township	250140103310	Mitch Tanner	Sold the property
Milo Township	250250203200	Steven B & Keeven E Barkhoff	Sold the property
Milo Township	250240208910	Nancy L Cassell	Deceased
Milo Township	250230301300	Lori L Harbach	Sold the property
Milo Township	250250400400	Lawrence G & Joyce Hills	Sold the property
Milo Township	250250501100	Gregory Stephen	Sold the property
Milo Township	250240206810	David E Sturtz	Sold the property
Milo Township	250230200400	Michael L Tauke	Sold the property
Milo Township	250240200300	Terry L Tripp	Deceased
Milo Township	250250101210	Scott & Sheri Weber	Sold the property
North Fork Township	200080001100	Kay Marie Tauke	Sold the property
North Fork Township	210240001900	Donald F & Mae Elgin	Sold the property
North Fork Township	210360000300	Richie A Ludwig	Sold the property
North Fork Township	210140000200	Jerome M Trenkamp	Discontinued as homestead
Oneida Township	160060101200	Marjorie Erickson	Sold the property
Oneida Township	160360102500	Lon & Jean DeMoss	Sold the property
Oneida Township	160360102400	David C Krambeck	Other
Oneida Township	160310000410	Anthony J & Esther Mary Goedken	Sold the property
Prairie Township	270080000200	Chris & Jayme Beyer	Sold the property
Prairie Township	270160000200	Alice M Bockenstedt	Deceased
Prairie Township	270070000700	Edwin Sadlon	Deceased
Prairie Township	280010000800	Wilma Hatch	Sold the property
Richland Township	080170002800	Dustin Sargent	Sold the property

Richland Township	100130000900	Lynn & Karen Brunsman	Discontinued as homestead
Richland Township	100340002420	Laurel M McCarthy	Discontinued as homestead
Richland Township	100150001300	William D & Lois M Pettlon	Sold the property
Richland Township	100340002410	Brian & Colleen Portzline	Sold the property
South Fork Township	380090001520	Richard Jr & Michelle Jurgens	Sold the property
South Fork Township	410050000800	William M & Kathryn S Kraus	Sold the property
South Fork Township	410139901500	Lulabel Lambert	Deceased
South Fork Township	440340001600	Wahl Farms Ltd.	Deceased
Union Township	370200101000	Annie S Cornstock	Sold the property
Union Township	370320001400	Samuel & Laura Miller	Sold the property
Union Township	370190001100	Ammon J & Mary D Yoder	Sold the property
Colesburg Corp	450000103800	Gary & Beverly Bahls	Discontinued as homestead
Colesburg Corp	450000202200	Andrew & Sheryl L Berger	Discontinued as homestead
Colesburg Corp	450000302900	Robert G Bolsinger	Deceased
Colesburg Corp	450000204400	Gwynneth Bond	Deceased
Colesburg Corp	450000407200	Fred D Bush	Sold the property
Colesburg Corp	450000400900	Ashley Dunn	Discontinued as homestead
Colesburg Corp	450000208000	Kimberly K & Robert J Froehle	Sold the property
Colesburg Corp	450000406300	Betty R Kuhlman	Sold the property
Colesburg Corp	450000208600	Lavern G & Karen Lammers	Discontinued as homestead
Colesburg Corp	450000205200	Karen K Osterkamp	Discontinued as homestead
Colesburg Corp	450000100200	Roland L & Beverly Sampson	Discontinued as homestead
Colesburg Corp	450000205000	Sandra Rita Brigitte Walter	Discontinued as homestead
Colesburg Corp	450000300500	Martin & Bonnie Schwietert	Sold the property
Delaware Corp	470000201000	Ricky J Cornwell	Discontinued as homestead
Delaware Corp	470000105900	Bryce & Heather Intorf	Sold the property
Delaware Corp	470000400100	Casey J Klostermann	Other
Delhi Corp	490000208100	Betty R Bethurum	Deceased
Delhi Corp	490000209200	Lisa Freiburger	Discontinued as homestead
Delhi Corp	490000211400	Christopher & Linda Jay	Sold the property
Delhi Corp	490000109000	William Jay Lanning	Deceased
Delhi Corp	490000405100	John & Donaline Mitts	Sold the property
Delhi Corp	490000306700	Joan Peters	Sold the property
Delhi Corp	490000307300	MaryAnn Porter	Deceased
Delhi Corp	490000400700	Maxine Preussner	Sold the property
Delhi Corp	490000106710	Philip & Mary Jo Thuman	Discontinued as homestead
Delhi Corp	490000304400	Ryan D Wulfekuhle & Tiffany B Hartley	Sold the property
Dundee Corp	510000204300	Mary Boll	Sold the property
Dundee Corp	510000201000	Amanda J Brunsman	Sold the property
Dundee Corp	510000105100	Leon C & Dixie L Kelchen	Sold the property
Dundee Corp	510000101700	Lynn Sites	Other
Dundee Corp	510000102800	Linda Lou Sweet	Sold the property
Dyersville Corp	530000103700	Teri A Deutmeyer	Sold the property
Dyersville Corp	530000103900	Ethel M Jacque	Sold the property
Dyersville Corp	540000200100	Briget M Putz	Sold the property
Dyersville Corp	530000102130	Harold E & Diane K Messler	Sold the property
Earlville Corp	550000102800	Scott A Gilles & Carla J Maro	Sold the property
Earlville Corp	550000107340	Casey Honkomp	Sold the property
Earlville Corp	550000107000	James E & Joanne L Laxson	Sold the property
Earlville Corp	550000400300	Bradley J Leibold	Sold the property
Earlville Corp	550000300900	Mark E & Kathy J Salow	Sold the property
Earlville Corp	550000301700	Mary Lou Schmitz	Sold the property
Earlville Corp	550000301000	Kent D & Lisa M Walton	Discontinued as homestead
Earlville Corp	550000201600	Eileen I Bildstein	Deceased
Earlville Corp	550000200600	Sharon M Fischer	Other
Earlville Corp	550000107410	Jean T Gibson	Deceased
Earlville Corp	550000203800	Michael Morris	Discontinued as homestead
Earlville Corp	550000505200	Ula Mae Roling	Deceased
Edgewood Corp	570000206100	Marie Amling	Discontinued as homestead
Edgewood Corp	570000106200	Brad A & Jessica L Aulwes	Discontinued as homestead
Edgewood Corp	570000203600	Carol Beeh	Sold the property
Edgewood Corp	570000202200	Cain E & Michelle L Brady	Sold the property
Edgewood Corp	570000205300	Heather Emerson	Other
Edgewood Corp	570000305600	Lori L Heims	Deceased
Edgewood Corp	570000105900	Justin Marcellus Meyer	Sold the property
Edgewood Corp	570000102400	Lois J Schulte	Transferred the property
Edgewood Corp	570000103000	Neil & Jane Sherman	Sold the property
Edgewood Corp	570000202800	Mary B Smock	Discontinued as homestead
Edgewood Corp	570000104810	Krista M Twite	Discontinued as homestead
Edgewood Corp	570000302400	Randy L & Cindy S Vorwald	Sold the property
Edgewood Corp	570000309070	Mitch Klostermann	Sold the property
Edgewood Corp	570000309020	David J & Tracey L Steger	Sold the property
Greeley Corp	590000101100	Linda L Smock	Sold the property
Hopkinton Corp	610000801210	Russell Bradke	Deceased
Hopkinton Corp	610000406900	Arthur J & Laurabelle Feldmann	Discontinued as homestead
Hopkinton Corp	610000504000	Clara B House	Deceased
Hopkinton Corp	610000701400	Geraldine Huber	Sold the property
Hopkinton Corp	610000601100	Inez M Tucker	Deceased
Hopkinton Corp	610000605410	Cynthia Franck	Deceased
Manchester Corp	630203205200	Marcus Jacob Allan	Sold the property
Manchester Corp	630294201022	Andrew W Barrett	Discontinued as homestead
Manchester Corp	630294201900	Katherine A Billhorn	Sold the property
Manchester Corp	630321000800	Sara E Boren & Jeffrey S Feldmann	Other
Manchester Corp	630294201600	Wayland Max Jr & Susan Eileen Boren	Other
Manchester Corp	630291004600	Troy & Kari Burger	Sold the property
Manchester Corp	630291101800	Gail Carpenter	Sold the property
Manchester Corp	630283001100	Matthew A & Jill K Carpenter	Sold the property
Manchester Corp	630203203100	Mary Ann Chrystal	Deceased
Manchester Corp	630283200500	Corey A Coleman	Sold the property
Manchester Corp	630203004100	LaVerne J Eike	Deceased
Manchester Corp	630294101411	Merlin P & Linda Errthum	Sold the property

Manchester Corp	630203205500	Randall J Francois	Sold the property
Manchester Corp	630283103000	Bruce R & Wendy L Fraser	Discontinued as homestead
Manchester Corp	630294305400	Kelly Frentress & Jannell Boeckenstedt	Other
Manchester Corp	630283301231	Karen Gray	Sold the property
Manchester Corp	630292005000	Bernita M Grimm	Deceased
Manchester Corp	630292005900	Howard L Haigh	Deceased
Manchester Corp	630203203800	Adam Hamlett	Sold the property
Manchester Corp	630283303400	Philip E Hess	Sold the property
Manchester Corp	630283005700	Ruth I Jones	Other
Manchester Corp	630203201000	Jerome R Keppler	Deceased
Manchester Corp	630203003700	Joel Kluesner	Sold the property
Manchester Corp	630321003900	Lawrence Kremer	Sold the property
Manchester Corp	630291100900	Casey J Langel	Sold the property
Manchester Corp	630294005000	Robert A Larson	Deceased
Manchester Corp	630294305200	Luke W Livingston	Sold the property
Manchester Corp	630294102200	Steven M Madlom	Sold the property
Manchester Corp	630292106300	Richard Martens & Carol Kammerman	Sold the property
Manchester Corp	630292005700	Maria L Meister	Other
Manchester Corp	630283206500	Laureen M Minnihan	Other-sold on Sheriff's Sale
Manchester Corp	630292004300	Lanette M Necas	Sold the property
Manchester Corp	630294003710	Stefanie A Newton	Discontinued as homestead
Manchester Corp	630294005800	Benjamin Ogden	Sold the property
Manchester Corp	630294106300	Jeanine Ann Paige	Deceased
Manchester Corp	630293102800	Martha Palmer	Deceased
Manchester Corp	630294600600	Daniel Pilgrim	Discontinued as homestead
Manchester Corp	630294500100	Michelle L Ponsar	Discontinued as homestead
Manchester Corp	630292106100	John & Lynne Rasmussen	Sold the property
Manchester Corp	630294003100	Billie Jo Robertson	Sold the property
Manchester Corp	630291002000	Dennis R & Linda J Robertson	Sold the property
Manchester Corp	630292003500	Elizabeth M Rotach	Sold the property
Manchester Corp	630283206600	Gary L Schnieders & Mary Chris O'Brien	Discontinued as homestead
Manchester Corp	630283303500	Jane A Sickels	Sold the property
Manchester Corp	630294107100	Dale E & Gwendolyn F Soppe	Sold the property
Manchester Corp	630203002900	Carol & Junior Staton	Sold the property
Manchester Corp	630203000700	Sylvia M Steffen	Deceased
Manchester Corp	630283204600	Conrad I & Jeanette Tegeler	Sold the property
Manchester Corp	630294103200	Michelle L Tegeler	Sold the property
Manchester Corp	630293103200	Gary & Leslie Thomas	Sold the property
Manchester Corp	630292005300	William Jay Thurn	Sold the property
Manchester Corp	630292107000	David C Tracey	Deceased
Manchester Corp	630292000900	Mary Lou Tracey	Deceased
Manchester Corp	630321001700	Francis C & Pamela A Unertl	Sold the property
Manchester Corp	630292101400	Betty Jean Wacker	Deceased
Manchester Corp	630203204200	Christopher A Waterman	Sold the property
Manchester Corp	630294108600	Joshua A & Jeanna K Woodland	Sold the property
Manchester Corp	630292103200	Jack D Young & Christine Mundy	Discontinued as homestead
Manchester Corp	631294401000	Elaine T Emrich	Deceased
Manchester Corp	631331002500	Richard A Fox & Judith A Henkel-Fox	Sold the property
Manchester Corp	631294202600	James Howard & Betty R Graham	Sold the property
Manchester Corp	631322004500	Richard L Heffernan	Sold the property
Manchester Corp	631331003700	Judy Huls	Deceased
Manchester Corp	631294404500	Mary M Knipp	Sold the property
Manchester Corp	631322005400	Todd C & LaTrisha Lawson	Discontinued as homestead
Manchester Corp	631331001500	Darrell Losee	Other
Manchester Corp	631322100200	Timothy J & Lori K Reilly	Sold the property
Manchester Corp	631331002700	Jay & Linda Schmitt	Sold the property
Manchester Corp	631322007600	Philip A & Jane E Turner	Sold the property
Manchester Corp	631322103400	Jamie A Vaske	Sold the property
Manchester Corp	631321200100	Cindy M Wall	Sold the property
Manchester Corp	631321303700	Judy Wink	Sold the property
Manchester Corp	630281100160	Michael W & Lori L Cole	Sold the property
Manchester Corp	630204001800	Carla Nieman Goos	Discontinued as homestead
Manchester Corp	630281201900	Jerry M & Ruth E Johnson	Sold the property
Manchester Corp	630204002400	Mary Lou Kaiser	Sold the property
Manchester Corp	630281101700	Berniece Koelker	Deceased
Manchester Corp	630204101900	Mary J Kramer	Sold the property
Manchester Corp	630204003800	David M & Beverly J Malauskys	Sold the property
Manchester Corp	630293002700	Susan L Miller	Deceased
Manchester Corp	630292802900	Kurt A & Meggan D Palmer	Sold the property
Manchester Corp	630204006900	Eugene R & Ramona M Perrinjaquet	Sold the property
Manchester Corp	630292900200	Janet A Rans	Sold the property
Manchester Corp	630204004900	Audrey E Rasmussen	Sold the property
Manchester Corp	630204008290	Milton Retz	Deceased
Manchester Corp	630281201400	Gary C Ryan	Sold the property
Manchester Corp	630281202300	Lula M Weston	Sold the property
Manchester Corp	630293100300	Jason Alan Gearhart	Sold the property
Manchester Corp	630293302300	Michael & Gary Tyrrell	Sold the property
Masonville Corp	650000107600	Thomas L Duggan	Deceased
Masonville Corp	650000102000	Daniel J Kaiser	Deceased
Masonville Corp	650000104000	Kathy Riniker	Deceased
Ryan Corp	690000211100	Amy Woods	Discontinued as homestead
Ryan Corp	690000102200	Donna Smock	Deceased
Ryan Corp	690000207500	Jesse C & Amanda Cain	Other-sold on Sheriff's Sale
Ryan Corp	690000205910	Catherine Anne Kehrl	Deceased

Dated this 27th day of December, 2017.
Delaware County Board of Supervisors
/S/ Jeff Madlom, Chairperson
All Ayes

Attest: /S/ Carla K. Becker, Auditor

Motion made by Helmricks, second by Buschmann and carried to approve the following resolution regarding military exemptions:

RESOLUTION 2017-064

BE IT HEREBY RESOLVED by the Delaware County Board of Supervisors that all filed Military Exemptions for taxes payable 2018-19 are hereby approved, except for the following disallowances.

Township	Parcel ID#	Name	Reason
Adams Twp	290210001100	Phillip J & Pamela A Slaymaker	Sold the property
Coffins Grove Twp	110120001000	Donald L McGrane	Sold the property
Coffins Grove Twp	110010000210	Gregory & Tenille Rogers	Other
Coffins Grove Twp	110310000610	Kristy Davis	Other
Coffins Grove Twp	130240000800	Ronald R & Linda L Gearhart	Discontinued use as military
Colony Twp	020270000300	Hugo L & Catherine Engelken	Sold the property
Delaware Twp	140330000100	Neola Hansel	Sold the property
Delhi Twp	220220002400	Kelly C McDowell	Discontinued use as military
Hazel Green Twp	360110000300	Helen Zimmerman	Sold the property
Honey Creek Twp	060634000610	Lucas R & Melanie A Thomsen	Sold the property
Milo Twp	230280001000	Mary D Manternach	Sold the property
Milo Twp	230200000300	James J Turnis	Discontinued use as military
Milo Twp	240030002400	Betty Lois Koelker	Discontinued use as military
Milo Twp	250140100200	Vera E Buehler	Deceased
Milo Twp	250250203200	Steven B & Keeven E Barkhoff	Sold the property
Milo Twp	250240201600	Wm C & Patricia Ann Phillips	Sold the property
North Fork Twp	200080001100	Kay Marie Tauke	Sold the property
North Fork Twp	210110001800	John J & Joyce A Deutmeyer	Other
Oneida Twp	160060101200	Marjorie Erickson	Sold the property
Oneida Twp	160360102500	Lon & Jean DeMoss	Sold the property
Oneida Twp	160310000410	Anthony J & Esther Mary Goedken	Sold the property
Prairie Twp	270070000700	Edwin Sadlon	Deceased
Richland Twp	100150001300	William D & Lois M Pettlon	Sold the property
Colesburg Corp	450000204400	Gwynneth Bond	Deceased
Colesburg Corp	450000208600	Lavern G & Karen Lammers	Discontinued use as military
Delhi Corp	490000208100	Betty R Bethurum	Deceased
Delhi Corp	490000306700	Joan Peters	Sold the property
Delhi Corp	490000400700	Maxine Preussner	Sold the property
Delhi Corp	490000106710	Philip & Mary Jo Thuman	Discontinued use as military
Dundee Corp	510000204300	Mary Boll	Sold the property
Dyersville Corp	530000103900	Ethel M Jacque	Sold the property
Earlville Corp	550000301700	Mary Lou Schmitz	Sold the property
Hopkinton Corp	610000406900	Arthur J & Laurabelle Feldmann	Discontinued use as military
Hopkinton Corp	610000504000	Clara B House	Deceased
Manchester Corp	630294201022	Andrew W Barrett	Discontinued use as military
Manchester Corp	630294201600	Wayland Max Jr & Susan Boren	Other
Manchester Corp	630291101800	Gail Carpenter	Sold the property
Manchester Corp	630203203100	Mary Ann Chrystal	Deceased
Manchester Corp	630283103000	Bruce R & Wendy L Fraser	Discontinued use as military
Manchester Corp	630294005000	Robert A Larson	Deceased
Manchester Corp	630294305200	Luke W Livingston	Sold the property
Manchester Corp	630283206500	Laureen M Minnihan	Other-sold on Sheriff's Sale
Manchester Corp	630293102800	Martha Palmer	Deceased
Manchester Corp	630292003500	Elizabeth M Rotach	Sold the property
Manchester Corp	630291103300	Dorothy Stanford	Sold the property
Manchester Corp	630203000700	Sylvia M Steffen	Deceased
Manchester Corp	630293103200	Gary & Leslie Thomas	Sold the property
Manchester Corp	630331103700	John E Vermazen	Sold the property
Manchester Corp	631294401000	Elaine T Emrich	Deceased
Manchester Corp	631322004500	Richard L Heffernan	Sold the property
Manchester Corp	631331003700	Judy Huls	Deceased
Manchester Corp	631294404500	Mary M Knipp	Sold the property
Manchester Corp	631322007600	Philip A & Jane E Turner	Sold the property
Manchester Corp	630204101900	Mary J Kramer	Sold the property
Manchester Corp	630281201400	Gary C Ryan	Sold the property
Manchester Corp	630281202300	Lula M Weston	Sold the property
Manchester Corp	630293100300	Jason Alan Gearhart	Sold the property
Ryan Corp	690000205910	Catherine Anne Kehrli	Deceased

Dated this 27th day of December, 2017.

Delaware County Board of Supervisors
/S/ Jeff Madlom, Chairperson
All Ayes

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

Motion made by Buschmann, second by Helmricks and carried to approve the following resolution regarding utility valuation:

RESOLUTION 2017-065

BE IT HEREBY RESOLVED by the Board of Supervisors of Delaware County, Iowa that it is hereby ordered that the lengths of the mileage of the several railroads, telephone, telegraph, electric and gas companies in Delaware County, Iowa, and the assessed value and taxable value thereof, fixed according to the following schedule and the County Auditor is hereby ordered to spread the same upon the tax books of said county for the year 2017, payable in the fiscal year 2018/2019.

UTILITY COMPANY	RATE	MILES	ASSESSED VALUATIONS	TAXABLE VALUATIONS	TAXABLE W/ROLLBACK
Iowa Telecommunications	6668.9845	949.04	\$ 6,329,133	\$ 6,329,133	\$ 6,329,133
Hawkeye Telephone	4444.8295	10.00	44,448	44,448	44,448
U.S. West Communications (Quest)	13208.6925	17.84	235,643	235,643	235,643
Paetec Communications (McLeod USA)	4215.5211	48.61	204,916	204,916	204,916
MCC Telephony of Iowa, LLC	1158.2353	121.88	141,166	141,166	141,166
TOTAL TELEPHONE COMPANIES		1,147.37	\$ 6,955,306	\$ 6,955,306	\$ 6,955,306
Interstate Power & Light Company			\$ 44,657,941	\$ 9,757,033	\$ 9,757,033
ITC Midwest LLC			55,569,662	5,064,779	5,064,779
Hopkinton Municipal Utilities			868	0	0

Allamakee-Clayton Electric Cooperative			261	60	60
East Central Iowa REC			258,328	45,258	45,258
Central Iowa Power Cooperative			23,415,774	9,726,861	9,726,861
Maquoketa Valley REC			9,437,659	1,729,622	1,729,622
TOTAL ELECTRIC COMPANIES			\$133,340,493	\$26,323,613	\$ 26,323,613
Amoco Oil Company (BP Products)			\$48,871	\$ 48,871	\$ 48,871
Black Hills Energy Corp			2,061,668	665,424	665,424
Kinder Morgan Cochin			4,248,280	4,248,280	4,248,280
Interstate Power & Light Company			130,800	221,512	221,512
Alliance Pipeline			29,301,697	29,301,697	29,301,697
Northern Natural Gas Company			12,832,413	12,832,413	12,832,413
Corn Belt Power Co-op (Gas)			0	2,370	2,370
Basin Electric Power Co-op (Gas)			0	116	116
TOTAL GAS & PIPELINE COMPANIES			\$ 48,623,729	\$47,320,683	\$ 47,320,683
Chicago Central & Pacific Railroad	241963.5332	38.54	\$ 9,325,275	\$ 9,325,275	\$ 8,392,750
TOTAL RAILROADS		38.54	\$ 9,325,275	\$ 9,325,275	\$ 8,392,750
TOTAL DELAWARE CO UTILITIES			\$198,244,803	\$89,924,877	\$ 88,992,352

Dated this 27th day of December, 2017.
Delaware County Board of Supervisors
/S/ Jeff Madlom, Chairperson
All Ayes

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

Consideration of Resolution – Combatting The Opioid Epidemic Through Class Action Suit
County Attorney John Bernau addressed the Board regarding the county’s participation in a class action lawsuit against some manufacturers of opioid medications. Mr. Bernau stated that there is an opioid crisis locally and nationally. Two law firms have joined forces in a class action lawsuit against some of the manufacturers of opioid medications. The National Institute of Health has identified these manufacturers as being overly aggressive and unethical with their marketing campaigns and thus directly contributing to the rise in opioid addictions.

Mr. Bernau recommends that the county join this class action suit. There would be no direct costs to the county. Participation in the class action suit is being encouraged by the Iowa State Association of Counties as well. Participation would show the county is on board to do its part in fighting this epidemic. He also stated that he has been contacted by the Assistant US Attorney out of Cedar Rapids regarding statistics from local hospitals (including RMC) showing that this epidemic may be knocking on our doors as well. They are willing to assist in training law enforcement in the county.

Supervisor Buschmann wondered if the manufacturers being targeted by the suit were truly the main cause of the epidemic or not. He is concerned that perhaps the suit would end up costing the public more in the long run and without really do anything to help combat the underlying issues causing the epidemic.

Motion made by Helmrichs, and seconded by Buschmann to approve the following resolution:
RESOLUTION NO. 2017-066
Combatting the Opioid Epidemic

WHEREAS, Delaware County (“County”) is concerned with the recent rapid rise in troubles among County citizens, residents, and visitors in relation to problems arising out of the use, abuse and overuse of opioid medications, which according to certain studies, impacts millions of people across the country; and
WHEREAS, issues and concerns surrounding opioid use, abuse and overuse by citizens, residents and visitors are not unique to County and are, in fact, issues and concerns shared by all other counties in Iowa and, for that matter, states and counties across the country, as has been well documented through various reports and publications, and is commonly referred to as the Opioid Epidemic (“Opioid Epidemic”); and
WHEREAS, the societal costs associated with the Opioid Epidemic are staggering and, according to the Centers for Disease Control and Prevention, amount to over \$75 billion annually; and
WHEREAS, the National Institute for Health has identified the manufacturers of certain of the opioid medications as being directly responsible for the rapid rise of the Opioid Epidemic by virtue of their aggressive and, according to some, unlawful and unethical marketing practices; and
WHEREAS, certain of the opioid manufacturers have faced civil and criminal liability for their actions that relate directly to the rise of the Opioid Epidemic; and
WHEREAS, County has spent millions in unexpected and unbudgeted time and resources in its programs and services related to the Opioid Epidemic; and
WHEREAS, County is responsible for a multitude of programs and services, all of which require County to expend resources generated through state and federal aid, property tax levy, fees and other permissible revenue sources; and
WHEREAS, County’s provision of programs and services becomes more and more difficult every year because the costs associated with providing the Opioid Epidemic programs and services continue to rise, yet County’s ability to generate revenue is limited by strict levy limit caps and stagnant or declining state and federal aid to County; and
WHEREAS, all sums that County expends in addressing, combatting and otherwise dealing with the Opioid Epidemic are sums that cannot be used for other critical programs and services that County provides to County citizens, residents and visitors; and
WHEREAS, County has been informed that numerous counties and states across the country have filed or intend to file lawsuits against certain of the opioid manufacturers in an effort to force the persons and entities responsible for the Opioid Epidemic to assume financial responsibility for the costs associated with addressing, combatting and otherwise dealing with the Opioid Epidemic; and
WHEREAS, County has engaged in discussions with representatives of the law firms of Crueger Dickinson LLC, Simmons Hanly Conroy LLC, and von Briesen & Roper, s.c., (the “Law Firms”) related to the potential for County to pursue certain legal claims against certain opioid manufacturers; and
WHEREAS, County has been informed that the Law Firms have the requisite skill, experience and wherewithal to prosecute legal claims against certain of the opioid manufacturers on behalf of public entities seeking to hold them responsible for the Opioid Epidemic; and
WHEREAS, the Law Firms have proposed that County engage the Law Firms to prosecute the aforementioned claims on a contingent fee basis whereby the Law Firms would not be compensated unless County receives a financial benefit as a result of the proposed claims and the Law Firms would advance all claim-related costs and expenses associated with the claims; and
WHEREAS, all of the costs and expenses associated with the claims against certain of the opioid manufacturers would be borne by the Law Firms; and
WHEREAS, the Law Firms have prepared an engagement letter, which is submitted as part of this Resolution (“Engagement Letter”) specifying the terms and conditions under which the Law Firms would provide legal services to County and otherwise consistent with the terms of this Resolution; and

WHEREAS, County is informed that the Iowa Counties Association has engaged in extensive discussions with the Law Firms and has expressed a desire to assist the Law Firms, County and other counties in the prosecution of claims against certain of the opioid manufacturers; and

WHEREAS, County would participate in the prosecution of the claim(s) contemplated in this Resolution and the Engagement Letter by providing information and materials to the Law Firms and, as appropriate, the Iowa State Association of Counties as needed; and

WHEREAS, County believes it to be in the best interest of County, its citizens, residents, visitors and taxpayers to join with other counties in and outside Iowa in pursuit of claims against certain of the opioid manufacturers, all upon the terms and conditions set forth in the Engagement Letter; and

WHEREAS, by pursuing the claims against certain of the opioid manufacturers, County is attempting to hold those persons and entities that had a significant role in the creation of the Opioid Epidemic responsible for the financial costs assumed by County and other public agencies across the country in dealing with the Opioid Epidemic.

NOW, THEREFORE, BE IT RESOLVED: Delaware County authorizes, and agrees to be bound by, the Engagement Letter and hereby directs the appropriate officer of the County to execute the Engagement Letter on behalf of the County; and

BE IT FURTHER RESOLVED: Delaware County shall endeavor to faithfully perform all actions required of County in relation to the claims contemplated herein and in the Engagement Letter and hereby directs all County personnel to cooperate with and assist the Law Firms in relation thereto.

The County Auditor shall forward a copy of this Resolution, together with the signed Engagement Letter, to the Law Firms at Erin Dickinson, Crueger Dickinson LLC, 4532 N. Oakland Ave., Whitefish Bay, WI 53211.

Respectfully submitted this 27th day of December, 2017.

/S/ Jeff Madlom, Chairperson

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

Supervisors Madlom and Helmrichs – Voted Aye

Supervisor Buschmann – Voted Nay

Motion carried.

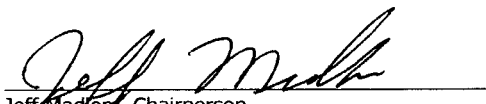
NEXT MEETING – The next regular session will be held on Tuesday, January 2, 2018 at 1:15 pm.

PUBLIC COMMENTS – None.

There being no further business before the Board, Chairperson Madlom called for a motion to adjourn.

Motion made by Buschmann, second by Helmrichs and carried to adjourn the meeting at 9:32 am. All Ayes

These minutes have been read and approved for publication.


Jeff Madlom, Chairperson


Carla K. Becker, County Auditor

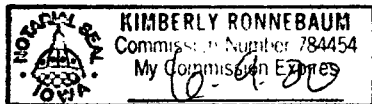
STATE OF IOWA
DUBUQUE COUNTY

SS:

CERTIFICATE OF PUBLICATION

I, Kim Ronnebaum, of Woodward Communications, Inc., an Iowa corporation, publisher of the Manchester Press, a newspaper of general circulation published in the City of Manchester, County of Delaware and State of Iowa; hereby certify that the attached notice was published in said newspaper on the following dates 1-3, 20 18, and for which the charge is \$ 34.07.

Subscribed to before me, a Notary Public in and for Delaware County, Iowa, this 15th day of Feb., 20 18.



Kimberly Ronnebaum

Notary Public in and for
Delaware County, Iowa

LEGAL NOTICE DELAWARE COUNTY BOARD OF SUPERVISORS ORDINANCE #42

LOCAL OPTION SALES AND SERVICES TAX

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa.

Be It Enacted by the Board of Supervisors of Delaware County, Iowa:

Section 1. Local Option Sales and Services Tax. There is imposed a Local Option Sales and Services Tax applicable to transactions within the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423B - Local Option Tax, Division IV, of the Iowa Code.

The local sales and services tax is imposed on transactions occurring on or after

January 1, 2020 until December 31, 2029 for the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in Chapter 324 of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 423A of the Iowa Code during the period the hotel and motel tax is imposed, on the gross receipts from the sale of natural gas or electric energy in a city or county where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee is imposed, on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to Chapter 99E of the Iowa Code, and on the sale or rental of tangible personal property described in Section 423.45, subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423, Division IV, of the Iowa Code are adopted by reference.

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Board of Supervisors on this 27th day of December, 2017.

Delaware County Board of Supervisors

/S/ Jeff Madlom - Chairperson

/S/ Pete Buschmann, Supervisor

/S/ Shirley Helmricks, Supervisor

ATTEST: /S/ Carla Becker, Delaware County Auditor

First Reading: December 18, 2017

Second Reading: December 27, 2017

Approved: December 27, 2017