

LINN COUNTY BOARD OF SUPERVISORS  
CEDAR RAPIDS, LINN COUNTY, IOWA  
WEDNESDAY, NOVEMBER 16, 2022 11:00 A.M.

The Board met in session at the Linn County Jean Oxley Public Service Center.  
Present: Vice Chairperson Zumbach and Supervisor Walker. Absent: Chairperson Rogers  
(personal business). Board members voting "AYE" unless otherwise noted.

Vice Chairperson Zumbach called the meeting to order and led the Pledge of Allegiance.

Motion by Walker, seconded by Zumbach to approve Consent Agenda as follows:

Receive and place on file Treasurer's (Auto Dept.) Report to the County Auditor  
Receipts and Disbursements for the Month of October, 2022.

Resolution 2022-11-174

A Resolution approving a three-lot final plat to be named Roberson Acres First Addition, case JPS22-0017. The following description is a summary of Resolution No.2022-11-174 as passed and approved by Linn County Board of Supervisors, effective November 16, 2022. Roberson Acres First Addition (Case # JPS21-0017) to Linn County, Iowa, containing three (3) lots, numbered lot 1, lettered lot A and outlot A, a subdivision of real estate located in the SWNE of Section 31, Township 86 North, Range 5 West of the 5th P.M., Linn County, Iowa, described as follows: Commencing as a point of reference at the N  $\frac{1}{4}$  Corner of said Section 31; thence S02°07'15"E along the west line of the NW $\frac{1}{4}$  NE $\frac{1}{4}$  of said Section 31, 1316.76 feet to the NW Corner of said SW $\frac{1}{4}$  NE  $\frac{1}{4}$  and the Point of Beginning; thence N88°15'59"E along the north line of said SW $\frac{1}{4}$  NE and said SE $\frac{1}{4}$  NE $\frac{1}{4}$ , 1672.43 feet to the NW-ly right of way of Duck Pond Road; thence S58°00'51"W along said right of way line, 148.18 feet; thence SW-ly along said right of way line on an arc of 349.03 feet of a 451.00-foot radius curve to the left, having a chord length of 340.39 feet bearing S36°15'06"W to the east line of said SW $\frac{1}{4}$  NE $\frac{1}{4}$ ; thence S02°13'51"E along said east line, 147.57 feet; thence S88°15'59"W, 1332.90 feet to the west line of said SW $\frac{1}{4}$  NE  $\frac{1}{4}$ ; thence N02°07'15"W along said west line, 490.51 feet to the Point of Beginning, containing 15.95 acres which includes 0.15 acres of road right of way. The full text of the Resolution may be inspected in the Linn County Auditor's Office located at 935 Second Street SW, Cedar Rapids, Iowa, during regular business hours, 8:00 a.m. to 4:30 p.m. Monday through Friday or on the Linn County website at [www.linncountyiowa.gov](http://www.linncountyiowa.gov).

Resolution 2022-11-175

A Resolution approving a residential parcel split for Taube Farms First Addition, case JPS22-0010. The following description is a summary of Resolution No.2022-11-175 as passed and approved by Linn County Board of Supervisors, effective November 16, 2022. Taube Farms First Addition (Case # JPS22-0010) to Linn County, Iowa, containing two (2) lots, numbered lot 1 and lettered outlot A, a subdivision of real estate located in the SWNW of Section 25, Township 84 North, Range 6 West of the 5th P.M., Linn County, Iowa, described as follows: The Southwest Quarter (SW  $\frac{1}{4}$ ) of the Northwest Quarter (SW  $\frac{1}{4}$ ) of Section 25, Township 84 North, Range 6 West of the Fifth Principal Meridian, Linn County, Iowa further described as follows: Beginning at the Southwest Corner of the NW  $\frac{1}{4}$  NW  $\frac{1}{4}$  of Section 25; Thence N89°32'44"E 1325.36 feet along the north line of the SW  $\frac{1}{4}$  NW  $\frac{1}{4}$  said Section 25; Thence S00°57'21"E 1324.11 feet along the east line of the SW  $\frac{1}{4}$  NW  $\frac{1}{4}$ ; Thence S89°34'13"W 1326.61 feet along the south line of the SW  $\frac{1}{4}$  NW  $\frac{1}{4}$  said Section 25; Thence S00°54'05"W 1323.53 feet along the west line of the SW  $\frac{1}{4}$  NW  $\frac{1}{4}$  said Section 25 to the point of beginning; Containing 40.30 acres and subject to easements and restrictions of record. For the purpose of this description the west line of the SW  $\frac{1}{4}$  NW  $\frac{1}{4}$  of said Section 25 is assumed to bear N00°54'05"W The full text of the Resolution may be inspected in the Linn County Auditor's Office located at 935 Second Street SW, Cedar Rapids, Iowa, during regular business hours, 8:00 a.m. to 4:30 p.m. Monday through Friday or on the Linn County website at [www.linncountyiowa.gov](http://www.linncountyiowa.gov).

Resolution 2022-11-176

The following description is a summary of Resolution No.2022-11-176 as passed and approved by Linn County Board of Supervisors, effective November 16, 2022. Taube Farms Second Addition (Case # JLPS22-0002) to Linn County, Iowa, containing two (2) lots, numbered lot 1 and lettered outlot A, a subdivision of real estate located in the NWNW of Section 25, Township 84 North, Range 6 West of the 5th P.M., Linn County, Iowa, described as follows: A part of the Northwest Quarter (NW ¼) of the Northwest Quarter (NW ¼) of Section 25, Township 84 North, Range 6 West of the Fifth Principal Meridian, Linn County, Iowa further described as follows: Beginning at the Southwest Corner of the NW ¼ NW ¼ of Section 25; Thence N00°54' 16"W 1323.39 feet along the west line of the NW ¼ NW ¼ said Section 25; Thence N89°31'03"E 1324.12 feet along the north line of the NW ¼ NW ¼ said Section 25; Thence S00°57'26"E 1324.04 feet along the east

The following description is a summary of Resolution No.2022-11-176 as passed and approved by Linn County Board of Supervisors, effective November 16, 2022. Taube Farms Second Addition (Case # JLPS22-0002) to Linn County, Iowa, containing two (2) lots, numbered lot 1 and lettered outlot A, a subdivision of real estate located in the NWNW of Section 25, Township 84 North, Range 6 West of the 5th P.M., Linn County, Iowa, described as follows: A part of the Northwest Quarter (NW ¼) of the Northwest Quarter (NW ¼) of Section 25, Township 84 North, Range 6 West of the Fifth Principal Meridian, Linn County, Iowa further described as follows: Beginning at the Southwest Corner of the NW ¼ NW ¼ of Section 25; Thence N00°54' 16"W 1323.39 feet along the west line of the NW ¼ NW ¼ said Section 25; Thence N89°31'03"E 1324.12 feet along the north line of the NW ¼ NW ¼ said Section 25; Thence S00°57'26"E 1324.04 feet along the east

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line of the NW ¼ NW ¼ said Section 25; Thence S89°32'44"W 1325.36 feet along the south line of the NW ¼ NW ¼ said Section 25 to the point of beginning; Containing 40.26 acres and subject to easements and restrictions of record. For the purpose of this description the west line of the NW ¼ NW ¼ of said Section 25 is assumed to bear N00°54'16"W. The full text of the Resolution may be inspected in the Linn County Auditor's Office located at 935 Second Street SW, Cedar Rapids, Iowa, during regular business hours, 8:00 a.m. to 4:30 p.m. Monday through Friday or on the Linn County website at [www.linncountyiowa.gov](http://www.linncountyiowa.gov).

Approve and authorize Chair to sign a 36-month lease agreement at \$142.71 per month with Gordon Flesch Company Inc for a copier for Facilities.

Approve and authorize Chair to sign a 36-month lease agreement at \$168.57 per month with Gordon Flesch Company Inc for a copier for Secondary Roads.

Approve and authorize Chair to sign a 36-month lease agreement at \$151.66 per month with Gordon Flesch Company Inc for a copier for Sheriff's Office.

Approve and authorize Chair to sign a 36-month lease agreement at \$344.21 per month with Gordon Flesch Company Inc for a copier for Public Health.

Approve and authorize Chair to sign a 36-month lease agreement at \$190.10 per month with Gordon Flesch Company Inc for a copier for Treasure's Office.

Approve and authorize Chair to sign a 36-month lease agreement at \$253.32 per month with Gordon Flesch Company Inc for a copier for Treasure's Office.

Approve and authorize Chair to sign a 36-month lease agreement at \$270.58 per month with Gordon Flesch Company Inc for a copier for Treasure's Office.

Approve and authorize Chair to sign a 36-month lease agreement at \$253.32 per month with Gordon Flesch Company Inc for a copier for Treasure's Office.

Motion by Zumbach, seconded by Walker to approve minutes of November 14, 2022 as printed.

Motion by Zumbach, seconded by Walker to approve Claims for AP checks #70119088 - #71009155 in the amt. of \$137,460.12, and AP ACH in the amt. of \$1,496,146.41 for a total of \$1,633,606.53.

Motion by Zumbach, seconded by Walker to approve claims with no receipts for CR Metro Alliance in the amt. of \$80.00; Secretary of State in the amt. of \$123.34 and two Village Inn meals in the amt. of \$15.79 each.

Atty. Dean Spina presented a resolution relating to the issuance of not to exceed \$8,000,000 in aggregate principal amount of Revenue Bonds for the YMCA. He explained that this is considered "conduit financing" which allows for a lower interest rate and the savings is a significant sum of money. There is no direct obligation by the county and no tax dollars are ever at risk.

Motion by Walker, seconded by Zumbach to adopt Resolution 2022-11-177  
A RESOLUTION RELATING TO THE ISSUANCE OF NOT TO EXCEED \$8,000,000 IN AGGREGATE PRINCIPAL AMOUNT OF REVENUE BONDS (YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE CEDAR RAPIDS METROPOLITAN AREA PROJECT) SERIES 2022, OF LINN COUNTY, IOWA; AND SPECIFICALLY (1) FIXING A DATE FOR A PUBLIC HEARING ON THE PROPOSAL TO ISSUE SAID BONDS; (2) DIRECTING PUBLICATION OF A NOTICE OF INTENTION TO ISSUE SAID BONDS; AND (3) AUTHORIZING THE EXECUTION OF A MEMORANDUM OF AGREEMENT.  
WHEREAS, Linn County, Iowa (hereinafter "Issuer"), is authorized and empowered by Chapter 419 of the Code of Iowa (hereinafter "Act") to issue revenue bonds or notes

and loan the proceeds from the sale of said bonds or notes to one or more parties to be used to defray all or a portion of the cost of acquiring, constructing, improving, and equipping land, buildings and improvements for a "project," as that term is defined in the Act, specifically including a project which is suitable for use as a facility for an organization described in Section 501(c)(3) of the Internal Revenue Code which is exempt from tax under Section 501(a) of the Internal Revenue Code (a "Tax-Exempt Organization") or to refund indebtedness incurred with respect to such a project or for other purposes; and WHEREAS, the Issuer has been requested by Young Men's Christian Association of the Cedar Rapids Metropolitan Area, Cedar Rapids, Iowa a nonprofit corporation organized under Chapter 504 of the laws of Iowa and a Tax-Exempt organization (hereinafter "Borrower"), to authorize and issue its revenue bonds or notes, in one or more series, in a principal amount not to exceed \$8,000,000 (the "Bonds") pursuant to the provisions of the Act for the purpose to refinance a portion of the cost of constructing and equipping a new wellness center located at 3740 Irish Drive Marion, Iowa, incurred by Borrower (hereinafter "Project") together with all incidental items and paying the costs of issuance of the Bonds, which Project is owned and operated by Borrower; and WHEREAS, said Project provides public benefits flowing from the conduct of enhanced operations which add to the welfare and prosperity of the Issuer and its inhabitants; and WHEREAS, the Borrower has represented to the Issuer that the amount of Bonds necessary to defray all or a portion of the cost of refunding the existing debt, including necessary expenses incidental thereto, will not exceed \$8,000,000 in aggregate principal amount and it is proposed that the Issuer loan

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the amount received from the sale of the Bonds to Borrower under a loan agreement between the Issuer and Borrower (the "Loan Agreement") pursuant to which loan payments will be made by Borrower in amounts sufficient to pay the principal, interest and premium, if any, on the Bonds when due; and WHEREAS, the Bonds shall be limited obligations of the Issuer and shall never constitute an indebtedness of the Issuer within any state constitutional provision or statutory limitation and not give rise to a pecuniary liability of the Issuer or be a charge against its general credit or taxing powers, and the principal of, interest and premium, if any, on the Bonds shall be payable solely out of the revenues derived from the Project; and WHEREAS, there has been presented to the Board of Supervisors (the "Governing Body") a Memorandum of Agreement, attached hereto as Exhibit "A," which sets forth the mutual representations and agreements between the Issuer and Borrower relating to the further processing and issuance of the Bonds, and the Issuer believes it desirable and in the best interest that the Memorandum of Agreement be executed for and on behalf of the Issuer; and WHEREAS, before the Bonds may be issued, it is also necessary to conduct a public hearing on the proposal to issue the Bonds, all as required and provided by Section 419.9 of the Act and Section 147(f) of the Code; and NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Linn County, Iowa, as follows:

Section 1. A public hearing shall be conducted on December 7, 2022, at 11:00 a.m., before the Board of Supervisors of Linn County, Iowa in the Board Room, Linn County Jean Oxley Public Service Center, 935 2nd Street, SW, Cedar Rapids, Iowa 52404 on the proposal to issue not to exceed \$8,000,000 in aggregate principal amount of the Issuer's Revenue Bonds (Young Men's Christian Association of the Cedar Rapids Metropolitan Area Project) Series 2022, pursuant to the provisions of the Act, for the purpose of refinancing the cost of acquiring, constructing, improving and equipping a Project, including all necessary incidental expenses, and allowing all local residents who appear at the hearing to be given an opportunity to express their views for or against the proposal to issue the Bonds and at the conclusion of the hearing, the Board of Supervisors shall adopt a resolution determining whether or not to proceed with the issuance of the Bonds.

Section 2. The County Auditor is hereby directed to publish one time, not less than fifteen (15) days prior to the date fixed for the hearing, in The Gazette, a newspaper published and having a general circulation within the County, a Notice of Intention to issue the Bonds. The Notice shall be in substantially the following form: NOTICE OF PUBLIC HEARING OF INTENTION TO ISSUE REVENUE BONDS (YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE CEDAR RAPIDS METROPOLITAN AREA PROJECT) SERIES 2022 Notice is hereby given that the Board of Supervisors of Linn County, Iowa, (hereinafter "Issuer") will meet on the 7th day of December, 2022, in the Board Room, at the Linn County Jean Oxley Public Service Center, 935 2nd Street SW, Cedar Rapids, Iowa 52404 at 11:00 o'clock a.m., and hold a public hearing on the proposal to issue not to exceed \$8,000,000 principal amount of the County's Revenue Bonds (Young Men's Christian Association of the Cedar Rapids Metropolitan Area Project), Series 2022, (hereinafter "Bonds") pursuant to the provisions of Chapter 419 of the Code of Iowa and Sections 103 and 141-150 of the Internal Revenue Code of 1986, as amended, for the purpose of refinancing a portion of the cost of constructing and equipping a new wellness center located at 3740 Irish Drive, Marion, Iowa, and paying the costs of issuance of the Bonds. The center is a 75,000 square foot facility with an aquatic center, gymnasiums, hardball courts, indoor track and recreation center. The facilities are owned and operated by Young Men's Christian Association of the Cedar Rapids Metropolitan Area, Cedar Rapids, Iowa, a nonprofit corporation organized and existing under the laws of the State of Iowa (hereinafter "Borrower"). It is contemplated that a Loan Agreement will be entered into between the Issuer and Borrower wherein the Issuer will loan to Borrower the proceeds from the sale of the Bonds in return for loan payments from Borrower sufficient to pay the principal of, interest and premium, if any, on such Bonds as the same shall become due and payable. Such Bonds, if issued, and the interest thereon will be payable solely out of the revenues derived from the Loan Agreement and shall never constitute an indebtedness of the Issuer within the meaning of any state constitutional provision or statutory limitation and shall not

constitute nor give rise to a pecuniary liability of the Issuer or become a charge against its general credit or taxing powers. The Bonds, if issued, will be designated as qualified tax-exempt obligations pursuant to Section 265 of the Internal Revenue Code of 1986, as amended. All local residents who appear at the public hearing or any adjournment thereof, shall be given an opportunity to express their views for or against the above stated proposal and, at the meeting or any adjournment thereof, the Board of Supervisors of Linn County, Iowa shall adopt a resolution determining whether or not to proceed with the issuance of the Bonds. Written comments may also be submitted by the above hearing date to the Issuer at Linn County, Iowa, 935 Second Street, SW, Cedar Rapids, Iowa 52404, Attention: Board of Supervisors. Section 3. It is deemed necessary and advisable that the Memorandum of Agreement, in the form attached hereto as Exhibit "A," incorporated by reference herein, be approved and that the Chairperson or Vice Chairperson of the Board of Supervisors be and hereby is authorized and directed to execute the Memorandum of Agreement and the County Auditor or his deputy be and hereby is authorized to attest the same and to affix the seal of the Issuer thereto. Section 4. The officials of the Issuer are hereby authorized to take such further action as may be necessary to carry out the intent and purpose of the Memorandum of Agreement. Section 5. This Resolution shall be in full force and effect immediately upon its adoption.

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Discussion: Supervisor Walker stated that he looked into this "conduit financing" and appreciates what the President of the YMCA said on Monday regarding the benefit the project will have for residents across the county, particularly in the rural areas.

VOTE: All Aye

Motion by Walker, seconded by Zumbach to set public hearing for Monday December 12th, 2022, at 5:30 p.m. to establish a Secondary Road Assessment District to improve Sutton Road and Buffalo Drive with tree clearing, guardrail repair, sign replacements, 1.5" rock overlay, double seal coat with a single seal coat in 5 years at a cost of \$175,546.00. The assessment district includes Sutton Road and Buffalo Drive in Sections 19, 20, 30, & 29 T86 R6.

Sara Bearrows, Budget Dir., presented and explained the fiscal year 2023 budget amendment requests.

Motion by Zumbach, seconded by Walker to set public hearing on the proposed amended budget for December 7, 2022 at 11:00 a.m.

Sara Bearrows also presented the Fiscal Year 2024 budget initiatives and guidelines as discussed on Monday and added the criteria suggested by Supervisor Zumbach. She stated that she received additional information from the Auditor's Office regarding the Business Property Tax Credit (BPTC) and the Commercial Rollback that was phased out.

Motion by Zumbach, seconded by Walker to accept the Fiscal Year 2024 budget initiatives and guidelines as presented.

Board Member Reports - Supervisor Walker reported that he had lunch with a developer in the area yesterday and the joint Board of Health and Legislators annual meeting is set for Friday.

Supervisor Zumbach stated that he received many questions about why the canvass of the election took so long yesterday. He stated that he had to go to the Solid Waste Agency meeting that afternoon and they had to recess and go back into session. He will be possibly serving on jury duty next Monday and Tuesday.

Motion by Zumbach, seconded by Walker to appoint Yaholi Machado to the Food Systems Council for an unfulfilled term ending 12/31/26.

Adjournment at 11:25 a.m.

Respectfully submitted,

JOEL D. MILLER, Linn County Auditor  
By: Rebecca Shoop, Deputy Auditor

Approved by:

LOUIS J. ZUMBACH, Vice Chairperson  
Board of Supervisors