



Top Priorities

Local Option Sales Tax and the Iowa Water and Land Legacy Fund: The current proposals to activate the 3/8th of one cent sales tax to fund the Iowa Water and Land Legacy trust fund are not the approach we support to fund the IWLL trust fund. Currently most jurisdictions across Iowa have, by voter referendum, approved a local option sales tax. Approval of this tax has provided local voters with an important revenue stream to fund initiatives ranging from property tax relief to road spending. Current proposals to convert this to a statewide sales tax and impose the local option sales tax in every jurisdiction. This would trigger the constitutional amendment and require the allocation of 3/8th of a cent to the Iowa Water and Land Legacy trust fund (IWLL). While Linn County has historically supported funding the Iowa Water and Land Legacy fund, the method proposed is not what we believe Iowans voted for when this passed more than a decade ago.

Our first concern is that voters across Iowa who have voted to utilize the local option sales tax have approved revenue purpose statements (RPS). Those that may have RPS that expire or may have reauthorized the LOST and the new RPS does not take effect until after January 1, 2023, will have their RPS voided and be required to either adopt a new RPS by city or county resolution, or spend the revenue in accordance with a state formula. In our opinion, this shows a clear disregard for the will of the voter who have voted to pay a tax to accomplish locally vital initiatives. Current proposals also sunset this provision in 2035 after which no jurisdiction will have the authority to take a LOST proposal to a vote, denying voters the opportunity to determine whether they want to choose to undertake large community projects or provide property tax relief, or increase spending on road projects.

This approach would also leave a shortfall in the sales tax pool that would have to be “backfilled” with state general funds. We are not confident that any backfill on monies going to local governments would continue for very long. Any such commitment to local government has a shelf life of two years until the next election when future General Assemblies can “not-withstand” the commitment for other statewide priorities. Future General Assemblies are not bound by commitments of previous General Assemblies.

Property Taxes: Local governments are focused on making sure that our constituents get the services they demand for the best value. We are happy to engage in discussions on how to efficiently manage tax dollars while maintaining services taxpayers expect. Issues like unfunded mandates and user fees that have not kept pace with actual costs, and therefore must be supplemented with property tax dollars, make this a complicated discussion. In addition, we encourage the legislature to remember that the elimination of the mental health levy was offset by the elimination of the backfill from the commercial property tax reduction. We also believe this discussion should include a recognition that local governments are largely reliant on property taxes to fund the services our constituents expect. We do believe that any discussions of real reform of property taxes in Iowa must be holistic in nature and must include reviewing all taxing entities and not just cities and counties.

Unfunded and Underfunded Mandates: Help reduce the burden placed on local property tax payers by addressing instances of cost-shifting state expenses to local governments. Reimburse local governments for state-approved tax credits. Allow county departments to charge fees that cover the cost of providing services. We also request that the legislature carefully review laws that set requirements for the funding of independent boards and commissions to make sure that elected boards retain oversight authority and control over tax dollars.

Project Financing: Encourage fiscally prudent project planning by providing counties with the same ability that cities have to issue bonds for projects based on the principal amount of the bond, rather than on the project cost. This ability will allow counties to use federal funds as a match to complete eligible projects.

Mental Health Funding: Continue the major step the Legislature took in 2021 toward sustainable funding for both the children’s and adult mental health systems by addressing several remaining challenges:

- Allow regions to maintain a fund balance (10%) that is adequate to ensure that they can make payments to providers on time.

Additional Priorities

IPERS: Oppose any legislative change to the Iowa Public Employees Retirement System (IPERS) that reduces benefits for past, present, or future public employees. The IPERS system is financially healthy and IPERS benefits attract and retain a quality workforce.

Social, Criminal & Racial Justice Reform: Continue to review and implement the recommendations of the Governor's FOCUS Committee on Criminal Justice Reform, develop and implement policies for law enforcement on anti-racial profiling, and pass additional legislation to address needed hate crime statutory classifications.

County Zoning: Provide counties the ability to apply zoning regulations objectively, uniformly, and consistently to the construction of new homes. Oppose efforts to expand the types of land exempt from county zoning regulations.

Childcare and the Workforce: Continue to invest in childcare and workforce shortages by developing incentives to increase the availability of quality childcare that promotes the healthy development of children and allows additional people to join the workforce. While the workforce and access issues are a problem across the state, they are particularly acute in rural communities.

Early Childhood Iowa: Restore Early Childhood Iowa funding to previous levels to support a comprehensive and integrated early care and education system.

Fair Chance Hiring: Remove any questions about criminal records from applications for public employment, housing, public benefits, insurance, loans, and other services, and encourage individualized assessment of the circumstances of any past convictions.

Conservation Programs: Invest in Iowa's natural and cultural resources by providing the allowable annual appropriation of \$20 million in the Resource and Enhancement (REAP) fund and continuing to fund the DNR Rivers Program.

Public Improvement Project Delivery Methods: Provide public entities the option to use alternative project delivery methods to construct public improvements. Additionally, local governments should have the flexibility to choose between competitive bids when multiple bids may be within a specified percentage of each other to make sure that the taxpayer not only receives the best value, but the best building product and experienced construction team.

Cannabis Legalization: Legalize the distribution, sale, and use of marijuana products under regulatory and taxation systems designed to ensure appropriate use for both recreational and medical purposes.

Veterans Eligibility: Amend Iowa Code Chapter 35B to add "or have a VA recognized service-connected disability" to the definition of veteran, so that service-connected veterans are eligible for county emergency assistance.

Derecho Recovery & Investment: Support the ongoing recovery from the August 2020 derecho by continuing to invest in the large undertaking to replant trees lost in Iowa during the storm. Last year, the Legislature allocated \$250,000 to start this effort, but additional investment is needed to sustain progress and recovery.

Juvenile Justice Center Cost Sharing: Update the state's share of juvenile cost sharing from the current 8.7% to 50%.

Eluding with Excessive Speed: We would ask that the state consider increasing the penalty for eluding a police officer and going 25 miles per hour over the posted speed limit to a felony.

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