

The Marion County Board of Supervisors met in regular session at 3014 E. Main St. Knoxville, IA 50138 on Tuesday, April 8, 2025 with Steve McCombs, Kisha Jahner and Jim Mueller present. Board of Supervisor Chair Jahner opened the regular session at 9:00 A.M. The Pledge of Allegiance was recited.

Unless otherwise indicated, all the motions offered at this meeting were carried with the following vote:

Ayes: McCombs, Jahner, Mueller Nays: None Abstentions: None Absent: None

Agenda:

McCombs moved and Mueller seconded to approve the agenda as posted.

Communications: None

Public Comments: None

Consent Agenda:

Mueller moved and McCombs seconded to approve the consent agenda as follows:

- 1. Marion County Warrants #258554 - #258720 through 4/8/2025
- 2. Marion County Board of Supervisor Regular Minutes: 3/25/2025
- 3. Marion County Board of Supervisor Special Minutes: 3/25/2025, 3/28/2025
- 4. Marion County Employee Salary Adjustments – Complete list available in the Human Resources Office.

Business:

1. Chair Jahner opened a Public Hearing at 9:02 A.M. regarding proposed disposition of County Property located at 411 Main St., Harvey, IA 50119. There were no public comments received. The Board then opened sealed bids submitted as follows:

- a. City of Harvey: PO Box 87 Harvey, IA 50119 - \$15,001
- b. Bill Burkhardt: 1502 W Desmond Dr., Knoxville, IA 50138 - \$7,500
- c. Jake Crozier: 1596 235th Ave., Harvey, IA 50119 - \$3,510

McCombs moved and Mueller seconded to close the Public Hearing at 9:05 A.M.

2. Mueller moved and McCombs seconded to approve Resolution 2025-36 Making Final Determination Regarding the Disposal of Real Property as follows:

This Resolution is made with respect to the following described real property:

DESCRIPTION:

Lots 4, 5, 6, 7, & 8 in Block Thirteen (13) in the Rietveld & Emmel Addition in the City of Harvey, Iowa.

WHEREAS:

- 1. Marion County has complied with notice requirements regarding disposition of county property per Iowa Code.
- 2. Public hearing was held before the Marion County Board of Supervisors on April 9, 2025 to open bids regarding disposition of the above mentioned property.
- 3. The County now desires to transfer by quit claim the above-described

property to City of Harvey

for the sum of \$15,001.00 dollars.

NOW, BE IT RESOLVED by the Marion County Board of Supervisors:

Approve transfer of the following property by quit claim deed to

City of Harvey for the sum of:
\$15,001.00 dollars.

Lots 4, 5, 6, 7, & 8 in Block Thirteen (13) in the Rietveld & Emmel Addition in the City of Harvey, Iowa.

The foregoing is deemed an appropriate and lawful exercise of power that preserves the rights, privileges, and property of the county in furtherance of improving the peace, safety, health, welfare, comfort, and convenience of its residents.

Adopted this 8th day of April 2025.

3. Marion County Facilities Director Chris Nesteby recommended closure of the Marion County Courthouse on 5/16/2025 to complete the final processes of the Marion County Courthouse Back-up Generator Project. Mueller moved and McCombs seconded to close the Marion County Courthouse on 5/16/2025 for Generator final hookups.

4. Mueller moved and McCombs seconded to approve Resolution 2025-31 Homestead Credit Applications FY26 as follows:

WHEREAS, the State of Iowa annually appropriates monies from the general fund of the state to the department of revenue to be credited to the homestead credit fund for the benefit of residential homeowners, and

WHEREAS, the process for residential landowners and the local Marion County, Iowa government offices regarding this tax credit is described in Iowa Code Chapter 425 – Homestead Tax Credits, Exemptions, and Reimbursement, and

WHEREAS, the Marion County Assessor is to receive Homestead Tax Credit applications through July 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of residential landowners for homestead tax credits, and

WHEREAS, it is in the best interest of the property taxpayers in Marion County, Iowa to allow/disallow such recommended homestead tax credits.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow the Homestead Tax Credit applications received through July 1, 2024 as recommended by the Marion County Assessor per Iowa Code Chapter 425 and said tax credits be applied to the taxes payable 2025-2026. Recommended Homestead Tax Credit application lists are available in the Marion County Auditor's Office and electronically through OnDemand.

5. McCombs moved and Jahner seconded to approve Resolution 2025-32 Homestead 65 Tax Exemption Applications FY26 as follows:

WHEREAS, the State of Iowa annually appropriates monies from the general fund of the state to the department of revenue to be credited to the homestead credit fund for the benefit of residential homeowners, and

WHEREAS, the process for residential landowners and the local Marion County, Iowa government offices regarding this tax exemption is described in Iowa Code Chapter 425 – Homestead Tax Credits, Exemptions, and Reimbursement, and

WHEREAS, the Marion County Assessor is to receive Homestead 65 Tax Exemption applications through July 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of residential landowners for Homestead 65 Tax Exemptions, and

WHEREAS, it is in the best interest of the property taxpayers in Marion County, Iowa to allow/disallow such recommended homestead tax exemptions.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow the Homestead 65 Tax Exemption applications received July 2, 2023 through July 1, 2024 as recommended by the Marion County Assessor per Iowa Code Chapter 425 and said tax exemptions be applied to the taxes payable 2025-2026. Recommended Homestead 65 Tax Exemption application lists are available in the Marion County Auditor's Office and electronically through OnDemand.

6. McCombs moved and Mueller seconded to approve Resolution 2025-33 Disabled Veteran Homestead Tax Credit Application FY26 as follows:

WHEREAS, the State of Iowa annually appropriates monies from the general fund of the state to the department of revenue to be credited to the disabled veterans homestead credit fund for the benefit of residential homeowners, and

WHEREAS, the process for residential landowners and the local Marion County, Iowa government offices regarding this tax credit is described in Iowa Code Chapter 425 – Homestead Tax Credits, Exemptions, and Reimbursement, and

WHEREAS, the Marion County Assessor is to receive disabled veteran homestead tax credit applications through July 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of residential landowners for disabled veteran homestead tax credits, and

WHEREAS, it is in the best interest of the disabled veteran property taxpayers in Marion County, Iowa to allow such recommended disabled veteran homestead tax credits.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow the new disabled veteran homestead tax credit applications July 2, 2023 through July 1, 2024 as recommended by the Marion County Assessor per Iowa Code Chapter 425 and said tax credits be applied to the taxes payable 2025-2026. Recommended tax credit application list is available in the Marion County Auditor's Office and electronically through OnDemand.

7. Mueller moved and McCombs seconded to approve Resolution 2025-34 Military Exemptions Tax Applications FY26 as follows:

WHEREAS, the State of Iowa allows landowners the benefit of a Military Service Tax Exemption to be applied to a property tax statement, and

WHEREAS, the process for landowners and the local Marion County, Iowa government offices regarding this property tax exemption is described in Iowa Code Chapter 426A – Military Service Tax Credit and Exemptions, and

WHEREAS, the Marion County Assessor is to receive military property tax exemption applications through July 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of landowners for military property tax exemptions, and

WHEREAS, it is in the best interest of the property taxpayers in Marion County, Iowa to allow/disallow such recommended military property tax exemptions.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow the new military property tax exemption applications July 2, 2023 through July 1, 2024 as recommended by the Marion County Assessor per Iowa Code Chapter 426A and said tax exemptions be applied to the taxes payable 2025-2026. Recommended property tax exemption application lists are available in the Marion County Auditor's Office and electronically through OnDemand.

8. McCombs moved and Jahner seconded to approve Resolution 2025-35 Family Farm Tax Exemption Applications FY26 as follows:

WHEREAS, the State of Iowa annually appropriates monies to the family farm tax credit fund of the state to the department of revenue to be credited to the family farm tax credit fund for the benefit of family farm agricultural landowners, and

WHEREAS, the process for family farm agricultural landowners and the local Marion County, Iowa government offices regarding this tax credit is described in Iowa Code Chapter 425A – Family Farm Tax Credit, and

WHEREAS, the Marion County Assessor is to receive family farm tax credit applications through November 1 of each year and recommend a list to allow/disallow to the Marion County Board of Supervisors, and

WHEREAS, the Marion County Board of Supervisors are required to allow or disallow the application claims of family farm agricultural landowners for family farm tax credits, and

WHEREAS, it is in the best interest of the property taxpayers in Marion County, Iowa to allow/disallow such recommended family farm tax credits.

NOW, THEREFORE, BE IT RESOLVED the Marion County Board of Supervisors allow the family farm tax credit applications received through November 1, 2024 as recommended by the Marion County Assessor per Iowa Code Chapter 425A and said tax credits be applied to the taxes payable 2025-2026. Recommended tax credit application lists are available in the Marion County Auditor’s Office and electronically through OnDemand.

9. The Board discussed officially assigning location names to the Marion County properties at 3014 E. Main St., Knoxville, IA and 2003 N. Lincoln St., Knoxville, IA due to multiple staffing relocations and building uses. Marion County Facilities Director Chris Nестеby will create appropriate Marion County signage for the two locations as determined. Mueller moved and McCombs moved to assign the names of the locations as follows:

- 3014 E. Main St., Knoxville, IA: East Annex
- 2003 N. Lincoln St., Knoxville, IA: North Annex

10. Mueller moved and McCombs seconded to approved Resolution 2025-37 To Establish the Marion County Opioid Committee as follows:

Marion County has participated in litigation to combat the opioid epidemic. As a result of portions of this litigation, Marion County is in receipt of settlement funds. These funds must be used to remediate the damages of the opioid epidemic.

WHEREAS, Marion County must decide the best use of these funds to help combat the effects of the opioid epidemic; and

WHEREAS, on the 8th day of April, 2025, the Board of Supervisors approved a committee whose function is to accept and consider proposals for the use of these funds, and to present appropriate proposals that most effectively use the opioid settlement funds in Marion County to the Board of Supervisors for consideration; and

WHEREAS, the Board proposes to approve the individuals listed in Exhibit A attached and incorporated hereto as the members of the Marion County Opioid Committee.

NOW THEREFORE, BE IT RESOLVED, BY THE BOARD OF SUPERVISORS OF MARION COUNTY, STATE OF IOWA:

That this Board hereby establishes the Marion County Opioid Committee.

That this Board hereby approves the individuals listed in Exhibit A, attached and incorporated hereto, as the members of the Marion County Opioid Committee.

That if any such member shall be unavailable or unable to attend one or more meetings of the Committee, they shall be permitted to designate an alternate member to appear and act in their place.

PASSED AND APPROVED on first consideration this 8th day of April, 2025.

EXHIBIT A

Marion County Opioid Committee

Chair of the Committee: – Marion County Attorney

Committee Members:

- Marion County Board of Supervisor – Jim Mueller
- Marion County Board of Health – Public Health Director
- Marion County Auditor
- Marion County Sheriff
- Knoxville Area Community Hospital
- Pella Community Hospital

11. Board of Supervisor Updates:

Mueller: Attending Iowa Rural Summit

McCombs: none

Jahner: none

12a. Mueller moved and McCombs seconded to enter Closed Session pursuant to Iowa Code Chapter 21.5(1)(j) at 9:42 A.M.

12b. Mueller moved and McCombs seconded to reconvene from Closed Session at 10:53 A.M.

12c. No Board action taken.

Adjournment:

There being no other business, McCombs moved and Mueller seconded the meeting be adjourned at 10:53 A.M.



Jake Grandia, County Auditor



Kisha Jahner, Board of Supervisor Chair