

Board Minutes April 13, 2026

The Adams County Board of Supervisors met on Monday, April 13, 2026, at 9:00 AM with the following members present: Scott Akin, Leland Shipley, Bobbi Maynes, Chris Standley and Tony Hardisty. The meeting was called to order by Chairperson Standley at 9:00 AM. The Pledge of Allegiance was recited. Akin moved, seconded by Maynes to approve the agenda with the addition of discussion and possible approval of signing a letter of support for Hartford Small Business Accelerator Program's New and Expanding Grant and the minutes of the April 6th meeting. All supervisors voted aye. Motion carried. Public comments were received.

Maynes moved, seconded by Hardisty to approve opening the public hearing on the proposed Amendment No. 2 to the Southern Hills Wind Farm Urban Renewal Plan at 9:02 am. All supervisors voted aye. Motion carried. Auditor Stormer reported there were no recommendations from the consultation meeting. Oral comments were as follows: questions on notifying taxing entities, and what was added and changed in this amendment. There were no written comments. Shipley moved, seconded by Maynes to close the public hearing on the proposed Amendment No. 2 to the Southern Hills Wind Farm Urban Renewal Plan at 9:19 am. All supervisors voted aye. Motion carried.

RESOLUTION NO. 2026-18

RESOLUTION DETERMINING AN AREA OF THE COUNTY TO BE AN ECONOMIC DEVELOPMENT AREA, AND THAT THE REHABILITATION, CONSERVATION, REDEVELOPMENT, DEVELOPMENT, OR A COMBINATION THEREOF, OF SUCH AREA IS NECESSARY IN THE INTEREST OF THE PUBLIC HEALTH, SAFETY OR WELFARE OF THE RESIDENTS OF THE COUNTY; DESIGNATING SUCH AREA AS APPROPRIATE FOR URBAN RENEWAL PROJECTS; AND ADOPTING AMENDMENT NO. 2 TO THE SOUTHERN HILLS WIND FARM URBAN RENEWAL PLAN

WHEREAS, by Resolution No. 2022-35, adopted October 10, 2022, this Board found and determined that certain areas located within the County are eligible and should be designated as an urban renewal area under Iowa law, and approved and adopted the Southern Hills Wind Farm Urban Renewal Plan (the "Plan" or "Urban Renewal Plan") for the Southern Hills Wind Farm Urban Renewal Area (the "Area" or "Urban Renewal Area") described therein, which Plan is on file in the office of the Recorder of Adams County; and

WHEREAS, by Resolution No. 2023-22, adopted June 5, 2023, this Board of Supervisors approved and adopted an Amendment No. 1 to the Plan; and

WHEREAS, a proposed Amendment No. 2 to the Plan ("Amendment No. 2" or "Amendment") for the Urban Renewal Area has been prepared, which proposed Amendment has been on file in the office of the County Auditor and which is incorporated herein by reference, the purpose of which is to update the description of previously approved urban renewal projects, to identify new urban renewal projects to be undertaken within the Urban Renewal Area, to include additional land within the Urban Renewal Area, and to correct various scrivener's errors contained in the legal description of the original Urban Renewal Area; and

WHEREAS, by resolution adopted on March 16, 2026, this Board directed that a consultation be held with the designated representatives of all affected taxing entities to discuss the proposed Amendment No. 2 and the division of revenue described therein, and that notice of the consultation and a copy of the proposed Amendment No. 2 be sent to all affected taxing entities; and

WHEREAS, pursuant to such notice, the consultation was duly held as ordered by the Board of Supervisors and all required responses to the recommendations made by the affected taxing entities, if any, have been timely made as set forth in the report of the County Auditor, or her delegate, filed herewith and incorporated herein by this reference, which report is in all respects approved; and

WHEREAS, by resolution this Board also set a public hearing on the adoption of the proposed Amendment No. 2 for this meeting of the Board, and due and proper notice of the public hearing was given, as provided by law, by timely publication in the Adams County Free Press, which notice set forth the time and place for this hearing and the nature and purpose thereof; and

WHEREAS, in accordance with the notice, all persons or organizations desiring to be heard on the proposed Amendment No. 2, both for and against, have been given an opportunity to be heard with respect thereto and due consideration has been given to all comments and views expressed to this Board in connection therewith and the public hearing has been closed.

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

That the findings and conclusions set forth or contained in Amendment No. 2 concerning the area of Adams County, State of Iowa, described in the preamble hereof, be and the same are hereby ratified and confirmed in all respects as the findings of this Board for this area.

This Board further finds:

Although relocation is not expected, a feasible method exists for the relocation of any families who will be displaced from the Urban Renewal Area into decent, safe and sanitary dwelling accommodations within their means and without undue hardship to such families;

The Plan, as amended, and Amendment No. 2 conform to the general plan for the development of the County as a whole; and

Acquisition by the County is not immediately expected, however, as to any areas of open land to be acquired by the County included within the Urban Renewal Area:

Residential use is not expected, however, with reference to any portions thereof which are to be developed for residential uses, this Board of Supervisors hereby determines that a shortage of housing of sound standards and design with decency, safety and sanitation exists within the County; that the acquisition of the area for residential uses is an integral part of and essential to the program of the municipality; and that one or more of the following conditions exist:

That the need for housing accommodations has been or will be increased as a result of the clearance of slums in other areas, including other portions of the urban renewal area.

That conditions of blight in the municipality and the shortage of decent, safe and sanitary housing cause or contribute to an increase in and spread of disease and crime, so as to constitute a menace to the public health, safety, morals, or welfare.

That the provision of public improvements related to housing and residential development will encourage housing and residential development which is necessary to encourage the retention or relocation of industrial and commercial enterprises in this state and its municipalities.

The acquisition of the area is necessary to provide for the construction of housing for low and moderate income families.

Non-residential use is expected and with reference to those portions thereof which are to be developed for non-residential uses, such non-residential uses are necessary and appropriate to facilitate the proper growth and development of the County in accordance with sound planning standards and local community objectives.

That the Urban Renewal Area, as amended, continues to be an economic development area within the meaning of Chapter 403, Code of Iowa; that such area is eligible for designation as an urban renewal area and otherwise meets all requisites under the provisions of Chapter 403, Code of Iowa; and that the rehabilitation, conservation, redevelopment, development, or a combination thereof, of such area is necessary in the interest of the public health, safety or welfare of the residents of this County.

That Amendment No. 2 to the Southern Hills Wind Farm Urban Renewal Plan of Adams County, State of Iowa, attached hereto as Exhibit 1 and incorporated herein by reference, be and the same is hereby approved and adopted as "Amendment No. 2 to the Southern Hills Wind Farm Urban Renewal Plan for Adams County, State of Iowa"; Amendment No. 2, including all of the exhibits attached thereto, is hereby in all respects approved.

That, notwithstanding any resolution, ordinance, plan, amendment or any other document, Amendment No. 2 shall be in full force and effect from the date of this Resolution until the Board amends or repeals the Plan. The proposed Amendment No. 2 shall be forthwith certified by the County Auditor, along with a copy of this Resolution, to the Recorder for Adams County, Iowa, to be filed and recorded in the manner provided by law.

That all other provisions of the Plan not affected or otherwise revised by the terms of Amendment No. 2, as well as all resolutions previously adopted by this Board of Supervisors related to the Plan be and the same are hereby ratified, confirmed and approved in all respects.

PASSED AND APPROVED this 13th day of April, 2026.

Maynes moved, seconded by Akin to approve Resolution 2026-18 determining an area of the County to be an economic development area, and that the rehabilitation, conservation, redevelopment, development or a combination thereof, of such area is necessary in the interest of the public health, safety or welfare of the residents of the County; designating such area as appropriate for urban renewal projects; and adopting the Amendment No. 2 to the Southern Hills Wind Farm Urban Renewal Plan. Ayes: Maynes, Akin, Shipley, Hardisty, Standley. Nays: none. Motion carried. The original resolution is on file in the Auditor's office.

Hardisty moved, seconded by Shipley to approve DOT FY27 Budget. All supervisors voted aye. Motion carried.

RESOLUTION 2026- 20

Whereas, Adams County has structurally repaired several bridges causing the bridge load limit posting to change, NOW, THEREFORE BE IT RESOLVED BY THE Adams County Board of Supervisors on this ___ day of April 2025 as provided in Sections 321.471, 321.472, Code of Iowa, to erect and/or maintain weight limit signs in advance of the following bridges located on the Federal Aid, Farm to Market, and Local Secondary Road Systems as follows:

Bridge ID	Weight Limit Posting	Bridge ID	Weight Limit Posting	Bridge ID	Weight Limit Posting
060570	"CLOSED"	060090	36 48 48 "ALL VEH'S"	059091	19 28 30 "ALL VEH'S"
060540	18 26 26 "ALL VEH'S"	060110	36 48 48 "ALL VEH'S"	059130	19 28 37 "ALL VEH'S"
060651	20 30 30 "ALL VEHICLES"	060120	19 31 37 "ALL VEH'S"	059171	3 TONS
060670	24 36 39 "ALL VEH'S"	060180	LEGAL	059161	29 48 45 "ALL VEH'S"
060700	36 48 48 "ALL VEH'S"	060210	10 15 15 "ALL VEH'S"	059181	LEGAL
060690	36 48 48 "ALL VEH'S"	058641	25 36 39 "ALL VEH'S"	501530	25 36 40 "ALL VEH'S"
060310	"CLOSED"	058620	25 36 40 "ALL VEH'S"	060930	36 48 48 "ALL VEH'S"
060321	29 48 44 "ALL VEH'S"	058630	23 38 40 "ALL VEH'S"	060920	36 48 48 "ALL VEH'S"
060330	"CLOSED"	058660	19 28 37 "ALL VEH'S"	060940	22 35 34 "ALL VEH'S"
060360	21 36 39 "ALL VEH'S"	058650	19 28 37 "ALL VEH'S"	060970	19 28 37 "ALL VEH'S"
060370	20 32 35 "ALL VEH'S"	058791	25 35 35 "ALL VEH'S"	060890	19 28 37 "ALL VEH'S"
060391	31 48 48 "ALL VEH'S"	058810	23 36 40 "ALL VEH'S"	060981	17 25 25 "ALL VEH'S"
060410	36 48 48 "ALL VEH'S"	058840	19 28 37 "ALL VEH'S"	061000	18 29 36 "ALL VEH'S"
060430	28 48 45 "ALL VEH'S"	059045	10 15 21 "ALL VEH'S"	059710	23 36 40 "ALL VEH'S"
060440	28 40 40 "ALL VEH'S"	059190	"CLOSED"	059770	19 28 37
060451	10 16 20 "ALL VEH'S"	059200	"CLOSED"	059780	19 28 37 "ALL VEH'S"
060471	19 27 27 "ALL VEH'S"	059220	26 36 40 "ALL VEH'S"	059790	23 36 40 "ALL VEH'S"
060481	15 20 20 "ALL VEH'S"	059240	11 17 20 "ALL VEH'S"	059810	36 48 48 "ALL VEH'S"
060490	19 28 34	059281	19 31 30	059741	CLOSED
058870	23 38 40 "ALL VEH'S"	059310	10 15 21 "ALL VEH'S"	059850	25 36 36
058931	10 15 15 "ALL VEH'S"	059390	15 20 20 "ALL VEH'S"	059900	CLOSED
323430	CLOSED	060020	LEGAL	059800	19 28 37
059030	19 28 37 "ALL VEH'S"	362610	28 40 40	059940	LEGAL
059041	6 TONS "ALL VEH'S"	060740	15 20 20 "ALL VEH'S"	009640	3 TONS
059421	3 TONS "ALL VEH'S"	060761	21 35 34	190th RR	3 TONS
059440	23 36 36 "ALL VEH'S"	060780	10 15 15 "ALL VEH'S"	Vanilla RR	14 23 27
059450	3 TONS	060850	23 36 40 "ALL VEH'S"		
059540	19 28 37 "ALL VEH'S"	059820	25 30 30 "ALL VEH'S"		
059550	19 28 37 "ALL VEH'S"				
059610	"CLOSED"				
059620	23 36 40 "ALL VEH'S"				
059660	14 18 18 "ALL VEH'S"				

Engineer Kauffman presented bridge ratings and stated it adjusted two postings and looking at vacating Quincy 4, Douglass 11, Prescott 24, and Jasper 13 are all legal. Hardisty moved, seconded by Akin to approve Resolution 2026-20 Bridge Ratings. Ayes: Maynes, Akin, Shipley, Hardisty, Standley. Nays: none. Motion carried. The original resolution is on file in the Auditor's office.

Akin moved, seconded by Maynes to approve opening the public hearing on Proposed Road Vacation of 198th Lane at 9:34 am. All supervisors voted aye. Motion carried. Public comments were as follows: questions whether the landowner was aware of their responsibility and who will be responsible for this vacated road, what were the original costs of the bridge, what was the process to vacate this road. Shipley moved, seconded by Maynes to close the public hearing on Proposed Road Vacation of 198th Lane at 9:45 am. All supervisors voted aye. Motion carried.

RESOLUTION TO VACATE A COUNTY ROAD

**Adams County
Resolution No. 2026-19**

WHEREAS, a public hearing was conducted on April 13, 2026, at 9:30 AM following publication and service of notice as required by law on the proposed vacation and closure of a portion of county secondary road, described as follows:

That portion of "198th Lane", established April 1, 1884 (See Road Record Book 4, Page 108), commencing at the SW corner of the NE corner of the SW corner of Section 20, T72N, R34W, thence running east 3/4 mile to the East line of Section 20, T72N, R34W, and including any remaining adjoining road in Section 21, T72N, R34W.

WHEREAS, an existing bridge (Quincy 4, FHWA #60020) is located on 198th Lane within the portion to be vacated and Adams County agrees to sell the bridge, in its entirety, to the adjacent landowner for \$1.00.

WHEREAS, No objections have been received, either in writing or by persons present.

NOW THEREFORE BE IT RESOLVED by the Adams County Board of Supervisors that the subject section of road be ordered vacated and closed.

Akin moved, seconded by Maynes to approve Resolution 2026-19 to vacate county road 198th Lane. Ayes: Maynes, Akin, Shipley, Hardisty, Standley. Nays: none. Motion carried. The original resolution is on file in the Auditor's office.

Shipley moved, seconded by Hardisty to approve DOT Utility Permit – MidAmerican Energy. All supervisors voted aye. Motion carried.

Akin moved, seconded by Maynes to approve waiving the second and third readings of Ordinance 2026-1. All supervisors voted aye. Motion carried.

ORDINANCE NO. 2026-1

AN ORDINANCE AMENDING ORDINANCE NO. 2022-2, PROVIDING THAT GENERAL PROPERTY TAXES LEVIED AND COLLECTED EACH YEAR ON ALL PROPERTY LOCATED WITHIN THE AMENDED SOUTHERN HILLS WIND FARM URBAN RENEWAL AREA, IN ADAMS COUNTY, STATE OF IOWA, BY AND FOR THE BENEFIT OF THE STATE OF IOWA, ADAMS COUNTY, CORNING COMMUNITY SCHOOL DISTRICT, CRESTON COMMUNITY SCHOOL DISTRICT, CUMBERLAND AND MASSENA COMMUNITY SCHOOL DISTRICT, GRISWOLD COMMUNITY SCHOOL DISTRICT, LENOX COMMUNITY SCHOOL DISTRICT, NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT, ORIENT-MACKSBURG COMMUNITY SCHOOL DISTRICT, VILLISCA COMMUNITY SCHOOL DISTRICT, AND OTHER TAXING DISTRICTS, BE PAID TO A SPECIAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST ON LOANS, MONIES ADVANCED TO AND INDEBTEDNESS, INCLUDING BONDS ISSUED OR TO BE ISSUED, INCURRED BY THE COUNTY IN CONNECTION WITH THE AMENDED SOUTHERN HILLS WIND FARM URBAN RENEWAL AREA (2026 ADDITION PARCELS – PART OF AMENDMENT NO. 2 SUBAREA)

WHEREAS, the Board of Supervisors of Adams County, State of Iowa, has heretofore, in Ordinance No. 2022-2, provided for the division of taxes within the Southern Hills Wind Farm Urban Renewal Area ("Area" or "Urban Renewal Area"), pursuant to Section 403.19, Code of Iowa; and

WHEREAS, additional territory now has been added to the Southern Hills Wind Farm Urban Renewal Area through the adoption of Amendment No. 2 to the Southern Hills Wind Farm Urban Renewal Plan; and

WHEREAS, indebtedness has been incurred by the County, and additional indebtedness is anticipated to be incurred in the future, to finance urban renewal project activities within the amended Southern Hills Wind Farm Urban Renewal Area, and the continuing needs of redevelopment within the amended Southern Hills Wind Farm Urban Renewal Area are such as to require the continued application of the incremental tax resources of the amended Southern Hills Wind Farm Urban Renewal Area; and

WHEREAS, the Urban Renewal Area, as amended, also includes nontaxable roads, right-of-way, and bridges, which property is not described in full in this Ordinance because there will be no division of tax revenues from such nontaxable property; and

WHEREAS, the following enactment is necessary to accomplish the objectives described in the premises.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF ADAMS COUNTY, STATE OF IOWA, THAT:

Ordinance Number 2022-2 is hereby amended to read as follows:

For purposes of this Ordinance, the following terms shall have the following meanings:

Original Area means that portion of Adams County, State of Iowa, described in the Urban Renewal Plan for the Southern Hills Wind Farm Urban Renewal Area approved by Resolution No. 2022-35 on the 10th day of October, 2022, which Original Area includes the lots and parcels located within the area legally described as follows:

The following turbine parcels and their respective driveway/access easements:

1. PARCEL 6045188 SOUTHERN HILLS II TURBINE #4, SW NE, 1-73-32, COLONY TWP
2. PARCEL 6025188 SOUTHERN HILLS II TURBINE #22, SE SE, 10-73-32 COLONY TWP
3. PARCEL 5989188 SOUTHERN HILLS II TURBINE #23, N1/2 SW NE, 11-73-32 COLONY TWP
4. PARCEL 6122188 SOUTHERN HILLS II TURBINE #24, SW NW, 12-73-32, COLONY TWP

5. PARCEL 6057188 SOUTHERN HILLS II TURBINE #25, SW NE, 12-73-32, COLONY TWP
6. PARCEL 6147188 SOUTHERN HILLS II TURBINE #35, NW SW, 14-73-32, COLONY TWP
7. PARCEL 5978188 SOUTHERN HILLS II TURBINE #36, SW NW, 13-73-32, COLONY TWP
8. PARCEL 7955188 SOUTHERN HILLS II TURBINE #39, NE NE, 23-73-32, COLONY TWP
9. PARCEL 6299488 SOUTHERN HILLS II TURBINE #40, NE NW, 24-73-32, COLONY TWP
10. PARCEL 5983188 SOUTHERN HILLS II TURBINE #41, SE NE, 24-73-32, COLONY TWP
11. PARCEL 6197188 SOUTHERN HILLS II TURBINE #50, NW SW, 26-73-32, COLONY TWP
12. PARCEL 6301188 SOUTHERN HILLS II TURBINE #51, NW NW, 25-73-32, COLONY TWP
13. PARCEL 6346188 SOUTHERN HILLS II TURBINE #52, NE SE, 25-73-32, COLONY TWP
14. PARCEL 6189188 SOUTHERN HILLS II TURBINE #66, SE SW, 34-73-32, COLONY TWP
15. PARCEL 6192188 SOUTHERN HILLS II TURBINE #67, SW SE, 34-73-32, COLONY TWP
16. PARCEL 6314188 SOUTHERN HILLS II TURBINE #68, NE SW, 35-73-32, COLONY TWP
17. PARCEL 6318188 SOUTHERN HILLS II TURBINE #69, NW SE, 35-73-32, COLONY TWP
18. PARCEL 6273188 SOUTHERN HILLS II TURBINE #70, NW SW, 36-73-32, COLONY TWP
19. PARCEL 6289188 SOUTHERN HILLS II TURBINE #71, NE SW, 36-73-32, COLONY TWP
20. PARCEL 7125188 SOUTHERN HILLS II TURBINE #73, NE SW, 03-72-32, UNION TWP
21. PARCEL 7184188 SOUTHERN HILLS II TURBINE #80, NW SE, 10-72-32, UNION TWP
22. PARCEL 7134188 SOUTHERN HILLS II TURBINE #81, NW SW, 11-72-32, UNION TWP
23. PARCEL 7171188 SOUTHERN HILLS II TURBINE #82, SW NE, 11-72-32, UNION TWP
24. PARCEL 7172188 SOUTHERN HILLS II TURBINE #83, SE NE, 11-72-32, UNION TWP
25. PARCEL 7262188 SOUTHERN HILLS II TURBINE #84, SW NW, 12-72-32, UNION TWP

2026 Addition Parcels means the following described portion of the Amendment No. 2 Subarea added to the Urban Renewal Area by Amendment No. 2 to the Urban Renewal Plan for the Southern Hills Wind Farm Urban Renewal Area, which 2026 Addition Parcels include the lots and parcels located within the area legally described as follows:

The following wind turbine parcels and their respective access easements:

1. PARCEL 5523100, PRESCOTT WIND FARM TURBINE #2, SW SE 12-73-33 CARL TWP
2. PARCEL 5511100, PRESCOTT WIND FARM TURBINE #3, SW NE 15-73-33 CARL TWP
3. PARCEL 5620300, PRESCOTT WIND FARM TURBINE #6, SE SW 15-73-33 CARL TWP
4. PARCEL 9180100, PRESCOTT WIND FARM TURBINE #7, SW SE 14-73-33 CARL TWP
5. PARCEL 5606100, PRESCOTT WIND FARM TURBINE #8, NE SE (EX PARCELS A & B) 14-73-33 CARL TWP
6. PARCEL 5598100, PRESCOTT WIND FARM TURBINE #9, NW SW 13-73-33 CARL TWP
7. PARCEL 5738100, PRESCOTT WIND FARM TURBINE #11, SE NW 23-73-33 CARL TWP
8. PARCEL 5635100, PRESCOTT WIND FARM TURBINE #12, SW NE 23-73-33 CARL TWP
9. PARCEL 5740100, PRESCOTT WIND FARM TURBINE #13, SE SW 23-73-33 CARL TWP

AND

PARCEL 5606102, PRESCOTT WIND FARM O&M BUILDING, PARCEL B NE SE 14-73-33 CARL TWP

Amended Area means that portion of Adams County, State of Iowa, included within the Original Area and the 2026 Addition Parcels, which Amended Area includes the lots and parcels located within the area legally described in subsections (a) and (b).

The taxes levied on the taxable property in the Amended Area, legally described in Section 1 hereof, by and for the benefit of the State of Iowa, County of Adams, Iowa, Corning Community School District, Creston Community School District, Cumberland and Massena Community School District, Griswold Community School District, Lenox Community School District, Nodaway Valley Community School District, Orient-Macksburg Community School District, Villisca Community School District, and all other taxing districts from and after the effective date of this Ordinance shall be divided as hereinafter in this Ordinance provided.

As to the Original Area, that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts taxing property in the Original Area upon the total sum of the assessed value of the taxable property in the Original Area as shown on the assessment roll as of January 1, 2021, being the first day of the calendar being January 1 of the calendar year preceding the first calendar year in which the municipality certified to the county auditor the amount of loans, advances, indebtedness, or bonds payable from the division of property tax revenue described in Ordinance No. 2022-2, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for the taxing district into which all other property taxes are paid. The taxes so determined shall be referred herein as the "base period taxes" for such area.

As to 2026 Addition Parcels, base period taxes shall be computed in the same manner using the total assessed value shown on the assessment roll as of January 1, 2025, being the assessment roll applicable to the property in such area as of January 1 of the calendar year preceding the effect date of this Ordinance.

That portion of the taxes each year in excess of the base period taxes for the Amended Area, determined for each sub-area thereof as provided in Section 3 of this Ordinance, shall be allocated to and when collected be paid into the special tax increment fund previously established by Adams County, State of Iowa, to pay the principal of and interest on loans, monies advanced to, or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under authority of Section 403.9 or Section 403.12, Code of Iowa, incurred by Adams County, State of Iowa, to finance or refinance, in whole or in part, urban renewal projects undertaken within the Amended Area pursuant to the Urban Renewal Plan, as amended, except that (i) taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2, Code of Iowa, and taxes for the instructional support program of a school district imposed pursuant to Section 257.19, Code of Iowa, (but in each case only to the extent required under Section 403.19(2), Code of Iowa); (ii) taxes for the payment of bonds and interest of each taxing district; (iii) taxes imposed under Section 346.27(22), Code of Iowa, related to joint county-city buildings; and (iv) any other exceptions under Section 403.19, Code of Iowa, shall be collected against all taxable property within the Amended Area without any limitation as hereinabove provided.

Unless or until the total assessed valuation of the taxable property in the areas of the Amended Area exceeds the total assessed value of the taxable property in the areas shown by the assessment rolls referred to in Section 3 of this Ordinance, all of the taxes levied and collected upon the taxable property in the Amended Area shall be paid into the funds for the respective taxing districts as taxes by or for the taxing districts in the same manner as all other property taxes.

At such time as the loans, monies advanced, bonds and interest thereon and indebtedness of Adams County, State of Iowa, referred to in Section 4 hereof have been paid, all monies thereafter received from taxes upon the taxable property in the Amended Area shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed. The provisions of this Ordinance are intended and shall be construed so as to continue the division of taxes from property within the Original Area under the provisions of Section 403.19, Code of Iowa, as authorized in Ordinance No. 2022-2, and to fully implement the provisions of Section 403.19, Code of Iowa, with respect to the division of taxes from property within the 2026 Addition Parcels as described above. Notwithstanding any provisions in any prior Ordinances or other documents, the provisions of this Ordinance and all prior Ordinances relating to the Urban Renewal Area, as amended, shall be construed to continue the division of taxes from property within the Area to the maximum period of time allowed by Section 403.19, Code of Iowa. In the event that any provision of this Ordinance shall be determined to be contrary to law it shall not affect other provisions or application of this Ordinance which shall at all times be construed to fully invoke the provisions of Section 403.19, Code of Iowa, with reference to the Amended Area and the territory contained therein.

This Ordinance shall be in effect after its final passage, approval and publication as provided by law.

PASSED AND APPROVED this 13 day of April, 2026.

Shipley moved, seconded by Hardisty to approve Ordinance 2026-1 for the division of revenues under Section 403.19, Code of Iowa, for Amendment No. 2 to the Southern Hills Wind Farm Urban Renewal Plan. Ayes: Maynes, Akin, Shipley, Hardisty, Standley. Nays: none. Motion carried. The original resolution is on file in the Auditor's office.

Shipley moved, seconded by Maynes to approve claims as presented. All supervisors voted aye. Motion carried.

Access Systems Leasing	copier	149.40
Adair Co. Secondary Roads	shared engineer	42,417.05
Adams Co Amb	Cont	4,166.66
Free Press	Legal	543.28
Adamson, Sarah	Custodial Sup	15.90

Adamson,Sarah	Other Sup/Equip	49.72
Adamson,Sarah	phone&Fax Service	100.00
Ahlers & Cooney, P.C.	Admin Costs	1,500.00
Akin	Concrete&Clay Prod.	89.85
Akin	Custodial Sup	15.98
Akin	Fertilizer, seed and plan	113.42
Akin	Gen Repairs	6.79
Akin	Hardware	34.54
Akin	Other Sup/Equip	54.06
Akin	Plumbing Equip	81.44
Akin	REPAIR	504.31
Akin	Wood&Lumber Prod.	27.98
Anderson,Tanner	phone&Fax Service	50.00
Arnold Supply	repair	1,354.98
Ashenfelter,Don	Safety Allow Reimb	148.70
AT&T	Maint Agree	827.65
Barnes & Son Concrete	Other Labor related servi	36,000.00
Barnes & Son Concrete	Perm Landscaping	23,000.00
Behlers,Kevin	safety reimb	155.14
Rick Bissell	Serv	15.00
BlackStrap Inc.	road mtl	2,186.24
Bless This Mess	Other Labor related servi	1,260.00
Calhoun-Burns	outside engineering	7,885.30
Calhoun-Burns	Bridges	28,350.50
Capital Sanitary	Sup	1,002.74
Central IA Distrib Inc	Sup	6,113.00
Cintas	safety	114.72
CL Fabrication	Machinery&Equip Pur	2,135.60
Corning Tire	Repair	325.70
Cott Systems	Comp.Prog/Soft/We	150.00
Des Moines Stamp	Election Sup	33.50
Dixon Construction	Bridges	58,842.62
Fastenal Co	sup	74.65
Feeders Grain	Chemicals&Gasses-Herb.	212.22
FMTC	phone	343.91
FMTC	phone&Fax Service	1,155.86
Frank Dunn Co	repair	1,496.00
Geer Santitation	Sanitation Disp	90.00
Grn Valley	Serv	412.90
Hedinger Repair	Fuel,Tires,&Lubricants	69.20
HGM Assoc	outside engineering	7,705.29
Clyde Hoyt	Serv	30.00
ICN	Maint Agree	452.00
ILEA	Edu	40.00
Infomax	Equip	321.88
Jasper Co. Sheriff	Legal&Ct-Related Serv.	7.25
Jones Mechanical	Repairs	264.00
Kiefer,Clayton	Other Labor related servi	1,200.00
Lawson Products	repair	267.31
Lucas Co Sheriff	Legal & Ct-Related Serv.	32.50
McNeilly Garage Door	REPAIR	4,352.63
MidAmerican	utilities	73.69
MTE Office Center	Office Sup/Expe	94.54
Benjamin Mullen	Reimb	121.20
Mullen, Tony	Township Trustee Fee	15.00
Nail,David	Licenses,Permits,Exam F	90.00
Nail,David	phone&Fax Service	30.00
New Cooperative	fuel	22,399.90
New Cooperative	Fuel,Tires,& Lubricants	4,375.66
Page Co. Sheriff	Legal & Ct-Related Serv.	96.00

Paul,Travis	Reimb	80.00
Pen Co.	Other	284.95
Petersen Tire	supplies	3,052.76
Pictometry	Comp. Prog/Soft/We	19,537.35
Polk Co Treas	Legal&Ct-Related Serv.	223.59
Poor Boyz LLC	Sanitation Disp	831.25
Pottawattamie Co. Sheriff	Legal&Ct-Related Serv.	42.00
Professional Office	Renewal Notices	0.78
Reporting Services	Legal & Ct-Related Serv.	200.00
RJs Plumbing	repair	1,602.46
RJs Plumbing	Repair	1,902.33
Tom Roberts	Serv	30.00
Robinson Implement	Fuel,Tires,&Lubricants	662.18
Robinson Implement	REPAIR	2,346.56
Schildberg	rock	129,290.44
Schildberg	Rock	2,328.68
Shepherd Repair	Serv	412.63
SIRWA	utilities	110.00
SIRWA	Water & Sewage	60.00
Snap On Tools	sup	95.00
Daniel Steeve	Township Trustee Fee	30.00
Stormer,Betsy	Emp Mile & Subs.	247.20
T&B Enterprises	Sup	11.20
Taylor Co Sheriff	Serv	54.12
J L Houston	fuel tanks	3,579.34
Titan Machinery	repair	2,238.70
TK Elev	Maint Agree	169.82
Top Gear Motor	repair	496.50
Top Gear Motor	Fuel,Tires,&Lubricants	327.53
TopSpot Rentals	Equip.New And Rental	352.00
Treasurer, IA	Other Svcs - taxes collec	3,390.53
Truck Center Holdings	repair	1,014.79
U.S. Bank Equip	Maint Agree	145.99
USPS	Postage	1,500.00
Verizon connect fleet	RADIOS	488.14
Verizon Wireless	computer	60.03
Verus Corp	computer	110.00
Verus Corp	Comp.Prog/Soft/We	470.00
Wapello Co. Sheriff	Legal&Ct-Related Serv.	22.25
Ivan Wolf	Serv	40.00
Grand Total		443,486.46

Shiplely moved, seconded by Akin to approve the Recorder's Quarterly Report presented by Recorder Stargell. All supervisors voted aye. Motion carried.

Akin moved, seconded by Maynes to approve Treasurer's Quarterly Investment Report presented by Treasurer Schafer. All supervisors voted aye. Motion carried.

Maynes moved, seconded by Shiplely to approve signing letter of support for Hartford Small Business Accelerator Program's New and Expanding Grant. Ayes: Maynes, Shiplely, Hardisty, Standley. Nays: none. Abstained: Akin. Motion carried.

Secondary Roads Update – Dixon Construction installed the north pier piling and is pouring the pile encasement this week. Added safety action plan to website. Plan to apply for Safe Street grant for Corning Carl Road and H34 improvements. Updated the five-year plan to include replacing Carl 4, added Grant 7 and 8, and pushed back Washington 8.

Department heads reports: Auditor – Preparing for June primary election. Treasurer – Completed end of the month process. We have been busy with titling and receiving taxes payments. Second half of property taxes are 96.94% paid; about \$253,000 left to collect. Tax notices will go out May 1. Conservation – Approaching our busy time of year. Certified 27 during Hunter Education. Today SWV 2nd grade will visit, and we will have

presentations with furs and live animals, a nature hike, and fishing. Water levels started flowing over the spillway. Poured the last of the concrete for the beach project. Turned on water at the Marina and plan to open soon. Youth turkey season started last weekend. Tags are valid until they are filled. Fishing report is walleyes are done spawning; crappies will be next. Fish will be very accessible by shorelines and jetties in the next week or two. Free camping this weekend.

Committee and Meeting Reports: Standley – Conservation, April 10, Icaria; Hardisty –SCI 911 Workshop with Taylor County, April 6, Bedford, SCI 911, April 8, via Zoom; Akin – ACEDC Project Development, April 9, Corning.

Akin moved, seconded by Hardisty to adjourn the meeting at 10:50 AM. All supervisors voted aye. Motion carried.

ATTEST: Chris Standley, Chairperson, Adams County Board of Supervisors
Betsy Stormer, Adams County Auditor