## Tuesday, February 9, 2021

The Cass County Board of Supervisors met at 9:00 a.m. with all members present: Steve Baier, chair; Stephen Green, John Hartkopf, Mark O'Brien and Bernard Pettinger. Agenda upon motion by Pettinger, 2nd by Green was approved. Minutes of January 29, 2021 were reviewed. Motion by Hartkopf, 2nd by Pettinger: to approve minutes as written. Discussion: O'Brien stated he preferred observance for New Year's day 2022 be Jan. 3, 2022 rather than Dec. 31, 2021. Vote was called: Aye- Baier, Green, Hartkopf and Pettinger; Nay- O'Brien. Motion carried.

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At about 9:16 a.m. the Board recessed and a public hearing required by Code of Iowa 427.1(22) when there is a change in priorities from the previous year for tax exemptions for natural conservation areas.

Notice of the public hearing was published in accordance with Iowa Code and this is the time and place for the hearing.

No written objections or support statements were filed. Present were the Board, Auditor and media (virtually). Auditor noted that the update in priorities was due to code amendments and the need to establish a more general designation of acreage limitations.

After due discussion: Motion by Green, 2nd by O'Brien to close public hearing. Carried unanimously.

Motion by Green, 2nd by Hartkopf: to adopt RESOLUTION 2021-003. Carried unanimously.

RESOLUTION NO. 2021-003 427.1(22) Tax Exemptions

WHEREAS, the Cass County Board of Supervisors shall establish priorities for granting property tax exemptions for natural conservation or wildlife areas pursuant to Iowa Code Section 427.1(22) and shall establish the limitations on the acreage allowed to be exempted, and;

WHEREAS, the current list of priorities has changed from the prior year and the total acreage designated as exempt for fiscal year 2021 does not exceed the total limitation set of 3,000 acres.

NOW, THEREFORE, BE IT RESOLVED by the Cass County Board of Supervisors that certified applications for tax exemption pursuant to Iowa Code Section 427.1(22) for fiscal year beginning July 1,2021, shall be considered as follows:

- a. The total number of acres of real property in Cass County to be exempted pursuant to Iowa Code Section 427.1(22) for the fiscal year beginning July 1, 2021, shall not exceed three thousand (3,000) acres.
- b. In determining whether or not to grant a tax exemption, applications shall be considered according to the following priorities, ranking from highest to lowest:
- 1. Open prairies; 2. River and stream banks; 3. Forest covers; 4. Rivers and Streams; 5. Recreational lakes
- c. If applications for the above classes of habitats does not exceed the 3000 acres limit as provided for in Iowa Code Section 427.1(22), all applications shall be granted, providing they meet all necessary requirements.

d. All other criteria and/or procedures set forth in Iowa Code Section 427.1(22) are incorporated herein. PASSED AND ADOPTED this 9th day of February, 2021.

Reports filed: January 2021 Sheriff's, and Recorder's reports of fees collected.

/s/-Steve Baier, Chair

Attest: /s/-Dale Sunderman, Auditor