

OFFICE OF THE

*Appanoose County Auditor*

**KELLY HOWARD**

COURTHOUSE  
201 N. 12th St., Rm 11  
CENTERVILLE, IOWA 52544

Phone (641) 856-6191

Fax (641) 856-8023

[khoward@appanoosecounty.net](mailto:khoward@appanoosecounty.net)

Meeting Agenda

June 5, 2023

The Appanoose County Board of Supervisors will meet Monday, June 5, 2023 at 9:00 A.M. in the Boardroom of the Courthouse. Items on the agenda include:

1. Pledge
2. Declaration of items to be added to the agenda
3. Approve minutes of the May 15, 2023 meeting
4. Approve reports (5/26 payroll & 4/23 Prisoner Room & Board)
5. Approve bills
6. Approve liquor license: Valley View, Pale Moon (pending dram) & Bessie's Barn (pending dram)
7. Approve cigarette licenses: BKs Boathouse
8. Mike Matthes, PACT: Annual Economic Development Contribution
9. Approve Resolution 2023-27: Exchange of Real Estate with Sharon Bluffs Bible Camp
10. Approve Resolution 2023-29: Mental Health Agency of Southeast Iowa Region 28E
11. Approve Resolution 2023-30: Procurement Policy
12. Approve Resolution 2023-31: Right-To-Use Leave Asset Policy
13. Approve Mobile Home Tax Abatement: Raymond Marks
14. Approve Silent Auction Listing/Set Auction Date
15. County Engineer report
16. Public Comments
17. Adjourn

Posted 5/31/23

May 15, 2023

Appanoose County Board of Supervisors met in regular session May 15, 2023 at 9:00 A.M. in the Boardroom of the Courthouse. Present: Linda Demry, Chairperson, Mark McGill, and Jeff Kulmatycki, Boardmembers. Absent: none.

The meeting started with the pledge.

McGill motioned to approve the agenda. Seconded by Kulmatycki. All voted aye.

McGill motioned to approve the minutes from the May 1, 2023 meeting. Seconded by Kulmatycki. All voted aye.

McGill motioned to approve 5/12 payroll. Seconded by Kulmatycki. All voted aye.

McGill motioned to approve bills. Seconded by Kulmatycki. All voted aye.

Agriland FS	Engineering Services	32255.41
Albia Newspapers	Typing-Print.-Bind.Serv.	1429.94
Alliant	Electric Light & Power	5718.62
Amer Home Fdg	Community Support Program	3667.89
Sec Rds	Mileage & Transp. Expense	3034.93
App Co Treas	Off. Supplies & Forms	448.06
App Comm Care	Homemaker-Home Health Aid	3360.26
Bailey Off	Office Equip. & Furniture	52.08
Baker's	Engineering Services	82.93
Bob Barker	Jail Equip. & Furniture	144.96
Bratz Oil	Vehicle Repair & Maintce	1417.20
BUG PRO	Extermination Services	90.00
C-D Supply	Custodial Supplies	400.91
Cantera Aggregates	Engineering Services	67106.76
Capital One	Custodial Supplies	48.70
Capital Sanitary Supply	Off. Equip Repair & Maint	144.65
CarQuest	Vehicle Supplies-Access	1117.02
Cville Wtrwks	Water & Sewer	69.73
C'ville Produce & Feed	Park Maint. & Supplies	612.66
Central IA Distributing	Park Maint. & Supplies	170.00
Chariton Valley Elec	Electric Light & Power	399.56
City Cville	Salary-Regular Employees	7250.83
City of Plano	Maintenance Contract	195.79
City of Unionville	Maintenance Contract	144.88
Ted Clark Septic	Park Maint. & Supplies	3800.00
Clark's Auto Rpr	Engineering Services	4974.56
CocoBeen Reptiles	Park Maint. & Supplies	150.00
S Cole	Dues & Memberships	325.00
Davis Co Sch	Community Support Program	800.00
Davis Co Daycare	Community Support Program	1538.04
Davison Fuels & Oil	Fuels	17.32
S Dittmer	Legal Serv. Dep-Subp-Tran	45.60
Douds Stone	Engineering Services	3052.19
Eastern IA Tire	Engineering Services	1552.92
Fogle TV	Equip. Parts & Supplies	320.55
Garden Spot	Park Maint. & Supplies	14999.00
GreatAmerica	Off. Supplies & Forms	444.69
PJ Greufe	Health Insurance	1500.00
Hamilton Produce	Engineering Services	188.70
Housby Mack	Engineering Services	2118.28
Kelly Howard	Mileage & Transp. Expense	36.00
B Howington	Mileage & Transp. Expense	252.70
Hy-Vee	Medical & Health Services	11333.92

IDPS	Radio and related equipme	1833.00
Interstate Batt	Engineering Services	527.80
IA Law Enforcement Academy	Educational & Train.Serv.	150.00
IA Media Network	Typing-Print.-Bind.Serv.	317.09
IA Sec State	Voter Registration Serv.	446.47
IA ME	Medical & Health Services	2029.00
John Deere	Engineering Services	198.56
Kids World	Community Support Program	1848.00
Kimball	Engineering Services	393.89
LexisNexis	Dues & Memberships	100.00
Lockridge	Engineering Services	594.63
Mail Serv	Vehicle Renewal Notices	516.81
MATURA	Community Support Program	432.96
S McDonald	Educational & Train.Serv.	107.10
MHC Kenworth	Engineering Services	2404.35
Midwest Card & ID Solutions	Construction & Maint.	500.00
MMIT	Off. Equip Repair & Maint	195.49
Monroe Pub Hlth	Community Support Program	6883.31
Natel	Telephone & Telegr.Serv.	188.39
Naval Surface Warfare	Law Enf. Equip & Weapons	600.00
O'Reilly	Engineering Services	247.12
Official Pest Control	Off. Equip Repair & Maint	80.00
Orchard Pl	Community Support Program	3578.14
Prof Computer	Off. Equip Repair & Maint	31.95
Prosecuting Attys	Off. Supplies & Forms	220.00
Quill	Computer Services	520.81
RASWC	Engineering Services	62.40
RRWA	Water & Sewer	27.00
River Hills	Medical & Health Services	874.00
G Roefer	Medical & Health Services	100.00
SCICAP	Community Support Program	18962.29
Seymour Tire	Engineering Services	127.00
Sinclair NAPA	Engineering Services	1345.37
Sinclair Tractor	Vehicle Supplies-Access	5.45
B Skinner	Educational & Train.Serv.	16.54
SMART Vending	Other Equipment	827.39
Smith Fertilizer	Engineering Services	7074.73
SJ Smith Co Inc	Engineering Services	58.75
SMS Power Train	Engineering Services	292.01
Snap-On Tools	Engineering Services	260.00
Stericycle	Off. Supplies & Forms	162.70
StopStick, Ltd.	Educational & Train.Serv.	495.00
Storey Kenworthy	Election Supplies	137.42
Stubbs Petroleum	Engineering Services	780.00
Summit Co	Off. Equip Repair & Maint	88.00
UnityPoint	Engineering Services	42.00
US Bank	Engineering Services	652.53
US Cellular	Off. Supplies & Forms	1083.86
USPS	Postage & Mailing	5820.00
Vetter Equipment	Engineering Services	41.33
Walker Welding	Engineering Services	2567.31
Wex Bank	Mileage & Transp. Expense	231.64
Wigwam Daycare & Preschool	Community Support Program	1800.31
Windstream	Off. Supplies & Forms	1975.51
Ziegler	Engineering Services	4570.58
Grand Total		252239.23

McGill motioned to approve the liquor license for Elliott's General Store. Seconded by Kulmatycki. All voted aye.

Kulmatycki motioned to approve the cigarette licenses for Brownies, Elliott's and Your Boat Works d/b/a Rathbun Marina. Seconded by McGill. All voted aye.

Kulmatycki motioned to approve the FY24 Solutions Contracts and Agreements. Seconded by McGill. All voted aye.

Kulmatycki motioned to table Resolution 2023-27 (land exchange with Sharon Bluffs Bible Camp) until the legal description can be checked. Seconded by McGill. All voted aye.

Kulmatycki motioned to approve the publication notice for Resolution 2023-28 (Declaring EMS an Essential Service). Seconded by McGill. All voted aye.

County Engineer, Brad Skinner provided an update to the board. Eighty percent of the Farm-to-Market rock haul is complete. Shaping needs to be completed on some roads and coordinated around the weather. They've reached the budget maximum on their equipment categories. They'll work on ditching more than re-shapes this year. There're a couple intersection restorations to be completed. They met with citizens in the SE section of the county regarding the re-shape project. Kulmatycki asked if he had heard the compliments of the SE grader operator. Skinner stated yes.

Public Comments: none

McGill motioned to adjourn. Seconded by Kulmatycki. All voted aye.

The Board adjourned to meet the call of the Auditor at 9:11 A.M.

Appanoose County Board of Supervisors

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest:

\_\_\_\_\_  
Kelly Howard, Appanoose County Auditor

DISTRICT COURT OF APPANOOSE COUNTY

REPORT OF FEES COLLECTED

\*\*\*PRISONER ROOM AND BOARD\*\*\*

To the Board of Supervisors of Appanoose County:

I, Jeannie Houser, Clerk/Clerk's Designee of the District Court of the above named County And State, do hereby certify that the following is a true and correct statement of the fees collected by the Clerk of Court for the month of April, 2023, and the same has been paid to the County as per receipt attached.

COUNTY SHARE OF PRISONER ROOM & BOARD

1000-1000-4440-05-302	Total Prisoner Room & Board Reimbursement
	100% General Basic \$ <u>1243.59</u>
29000-01000-4440-05-301	60% Transfer to Sheriff \$ <u>746.15</u>

Transfer authorized by Appanoose County Board of Supervisors this \_\_\_\_\_ day of

\_\_\_\_\_, 20\_\_\_\_. Signed: \_\_\_\_\_  
Chairperson

5/11/2023 13:37:52

Miscellaneous Receipt  
Appanoose County Treasurer

Receipt# 21773

05/11/2023

Received from Customer# 500 Appanoose County Sheriff

<u>Payment Method</u>	<u>Amount</u>	<u>Check#</u>	<u>Paid by</u>
Check	1,243.59	54002	Appanoose Cty Clerk of Court

#	Fund	Function	Rev	Dept	Prj	Sub	Post	Earned	Amount
1	01000	3	01000	4440	05	302	1	04/30/2023	1,243.59
								Prisoner Room & Board Reim.	
								40%-Gen. Basic	
								K1243.59 - Total Prisoner Room	
								& Board Reimbursement	
								100% General Basic	
								April 2023 SB	

Total Amount 1,243.59



# State of Iowa

Alcoholic Beverages Division

## Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS			
Valley View Event Center LLC	Valley View Event Center LLC	(641) 895-5600			
ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP	
22322 278th Avenue		Moulton	Appanoose	52572	
MAILING ADDRESS	CITY	STATE	ZIP		
22322 278th Avenue	Moulton	Iowa	52572		

## Contact Person

NAME	PHONE	EMAIL
Jerilyn Inman	(641) 895-5600	jerilyninman@gmail.com

## License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
LC0044297	Class C Retail Alcohol License	12 Month	Submitted to Local Authority

TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS
June 1, 2023	May 31, 2024	

SUB-PERMITS

Class C Retail Alcohol License



PRIVILEGES

Outdoor Service

## Status of Business

BUSINESS TYPE

Limited Liability Company

## Ownership

• Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Jerilyn Inman	Moulton	Iowa	52572	Owner	50.00	Yes
Greg Inman	Moulton	Iowa	52572	Owner	50.00	Yes

## Insurance Company Information

INSURANCE COMPANY

Specialty Risk of America

POLICY EFFECTIVE DATE

June 1, 2023

POLICY EXPIRATION DATE

June 1, 2024

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE  
DATE

OUTDOOR SERVICE EXPIRATION  
DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE  
DATE

TEMP TRANSFER EXPIRATION  
DATE



Pending Draft



# State of Iowa

Alcoholic Beverages Division

## Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS		
Hartland Enterprises LLC	Pale Moon	(641) 895-2127		
ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
19071 Sunshine Rd.		Centerville	Appanoose	52544
MAILING ADDRESS	CITY	STATE	ZIP	
19561 205th Ave.	Centerville	Iowa	52544	

## Contact Person

NAME	PHONE	EMAIL
Josh Hart	(641) 895-2127	joshhart9481@gmail.com

## License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
LC0042572	Class C Retail Alcohol License	12 Month	Pending Dramshop Review

TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS
June 1, 2023	May 31, 2024	

### SUB-PERMITS

Class C Retail Alcohol License

### PRIVILEGES



# State of Iowa

Alcoholic Beverages Division

## Status of Business

BUSINESS TYPE

Limited Liability Company

## Ownership

### • Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Josh Hart	Centerville	Iowa	52544	Owner	100.00	Yes

## Insurance Company Information

INSURANCE COMPANY

Specialty Risk of America

POLICY EFFECTIVE DATE

POLICY EXPIRATION DATE

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE  
DATE

OUTDOOR SERVICE EXPIRATION  
DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE  
DATE

TEMP TRANSFER EXPIRATION  
DATE



# State of Iowa

Alcoholic Beverages Division

Pending DRAM

## Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS		
Bessie's Barn LLC	Bessie's Barn	(641) 856-4103		
ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
15927 Hwy 2		Numa	Appanoose	52544
MAILING ADDRESS	CITY	STATE	ZIP	
203 W. Washington St	Centerville	Iowa	52544	

## Contact Person

NAME	PHONE	EMAIL
Nick Hindley	(641) 895-1464	hindleydds@gmail.com

## License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
LC0039259	Class C Retail Alcohol License	12 Month	Pending Dramshop Review
TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS	
June 1, 2023	May 31, 2024		

### SUB-PERMITS

Class C Retail Alcohol License

### PRIVILEGES



# State of Iowa

Alcoholic Beverages Division

## Status of Business

BUSINESS TYPE

Limited Liability Company

## Ownership

### • Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Kimberly Hindley	Centerville	Iowa	52544	Owner	50.00	Yes
Nicholas Hindley	Centerville	Iowa	52544	Owner	50.00	Yes

## Insurance Company Information

INSURANCE COMPANY

Specialty Risk of America

POLICY EFFECTIVE DATE

POLICY EXPIRATION DATE

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE  
DATE

OUTDOOR SERVICE EXPIRATION  
DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE  
DATE

TEMP TRANSFER EXPIRATION  
DATE

**Instructions on the reverse side**

For period (MM/DD/YYYY) 7 / 1 / 23 through June 30, 24

I/we apply for a retail permit to sell cigarettes, tobacco, alternative nicotine, or vapor products:

**Business Information:**

Trade name/Doing business as: BKs Bouthouse  
Physical location address: 16999 Hwy 518 City: Moravia ZIP: 52571  
Mailing address: 17587 Lakeshore Dr City: Moravia State: IA ZIP: 52571  
Business phone number: 641-724-3762

**Legal Ownership Information:**

Type of Ownership: Sole Proprietor  Partnership  Corporation  LLC  LLP   
Name of sole proprietor, partnership, corporation, LLC, or LLP BKs Bouthouse Inc  
Mailing address: 17587 Lakeshore Dr City: Moravia State: IA ZIP: 52571  
Phone number: 515-708-0176 Fax number: \_\_\_\_\_ Email: bkb@bksbouthouse.com

**Retail Information:**

Types of Sales: Over-the-counter  Vending machine   
Do you make delivery sales of alternative nicotine or vapor products? (See Instructions) Yes  No   
Types of Products Sold: (Check all that apply)  
Cigarettes  Tobacco  Alternative Nicotine Products  Vapor Products

**Type of Establishment: (Select the option that best describes the establishment)**

Alternative nicotine/vapor store  Bar  Convenience store/gas station  Drug store   
Grocery store  Hotel/motel  Liquor store  Restaurant  Tobacco store   
Has vending machine that assembles cigarettes  Other  \_\_\_\_\_

If application is approved and permit granted, I/we do hereby bind ourselves to a faithful observance of the laws governing the sale of cigarettes, tobacco, alternative nicotine, and vapor products.

**Signature of Owner(s), Partner(s), or Corporate Official(s)**

Name (please print): Bryan Kinneer Name (please print): \_\_\_\_\_  
Signature: [Signature] Signature: \_\_\_\_\_  
Date: 5-20-23 Date: \_\_\_\_\_

Send this completed application and the applicable fee to your local jurisdiction. If you have any questions contact your city clerk (within city limits) or your county auditor (outside city limits).

**FOR CITY CLERK/COUNTY AUDITOR ONLY – MUST BE COMPLETE**

- Fill in the amount paid for the permit: \_\_\_\_\_
- Fill in the date the permit was approved by the council or board: \_\_\_\_\_
- Fill in the permit number issued by the city/county: \_\_\_\_\_
- Fill in the name of the city or county issuing the permit: \_\_\_\_\_
- New  Renewal

Send completed/approved application to Iowa Alcoholic Beverages Division within 30 days of issuance. Make sure the information on the application is complete and accurate. A copy of the permit does not need to be sent; only the application is required. It is preferred that applications are sent via email, as this allows for a receipt confirmation to be sent to the local authority.

- Email: [iapledge@iowaabd.com](mailto:iapledge@iowaabd.com)
- Fax: 515-281-7375



RESOLUTION NO. 2023-27

APPANOOSE COUNTY, IOWA

**RESOLUTION FOR EXCHANGE OF REAL ESTATE  
WITH SHARON BLUFFS BIBLE CAMP**

**WHEREAS**, Appanoose County is the owner of the following described real estate, to-wit:

Commencing 595 feet West of the Southeast corner of the Southwest Quarter of the Southwest Quarter of Section 34, Township 69 North, Range 17 West of the 5<sup>th</sup> P.M., Appanoose County, Iowa, thence West 220 feet, thence North 600 feet, thence East 220 feet, thence South 600 feet to point of beginning except easement to Appanoose County, Iowa for the South 33 feet thereof.

**WHEREAS**, the Sharon Bluffs Bible Camp is the owner of the following described real estate, to-wit:

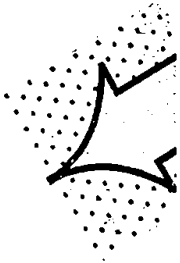
A part of the Southwest Quarter of the Southwest Quarter of Section 34, Township 69 North, Range 17 West of the Fifth Principal Meridian, Appanoose County, Iowa, more particularly described as follows: Commencing at the Southeast corner of the Southwest Quarter of the Southwest Quarter of Section 34, Township 69 North, Range 17 West of the Fifth Principal Meridian, Appanoose County, Iowa, and proceeding thence South 89°31'12" West along the South right-of-way line of 520<sup>th</sup> St. a distance of 250.00 feet to the Point of Beginning; thence North 00°51'45" West a distance of 66.00 feet to a point on the North right-of-way line of 520<sup>th</sup> St.; thence North 00°51'45" West a distance of 87.00 feet; thence North 89°31'12" East a distance of 250.00 feet; thence North 00°51'45" West a distance of 450.40 feet; thence South 80°01'07" West a distance of 190.99 feet; thence South 68°58'17" West a distance of 73.05 feet; thence South 78°29'25" West a distance of 240.43 feet; thence South 53°51'50" West a distance of 52.70 feet; thence South 09°23'20" a distance of 102.19 feet; thence South 01°36'14" East a distance of 302.89 feet to a point on the North right-of-way line of 520<sup>th</sup> St.; thence South 00°51'45" East a distance of 66.00 feet to a point on the South right-of-way line of 520<sup>th</sup> St.; thence North 89°31'12" East a distance of 299.88 feet along the South right-of-way line of 520<sup>th</sup> St. to the Point of beginning, said parcel containing 6.02 acres, more or less, including 0.45 acres of existing county road easement.

**WHEREAS**, based on the recommendation of the Appanoose County Conservation Board that the exchange of the parties respective properties is in the best interests of Appanoose County, Iowa which has been formalized in a Memorandum of Agreement executed by the Appanoose County Conservation Board and the Sharon Bluffs Bible Camp dated May 9, 2023, the exchange of the subject properties should be consummated pursuant to Deeds executed by the Appanoose County Board of Supervisors and the Sharon Bluffs Bible Camp respectively;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA AS FOLLOWS:**

That Appanoose County should exchange the above described real estate owned by Appanoose County with Sharon Bluffs Bible Camp who will transfer the above referenced real estate owned by it to Appanoose County.

Passed and approved this \_\_\_\_\_ day of May, 2023.



\_\_\_\_\_

Chairperson, Appanoose County, Iowa

ATTEST:

\_\_\_\_\_

Auditor



**A RESOLUTION OF THE BOARD OF SUPERVISORS OF APPANOOSE  
COUNTY APPROVING  
MENTAL HEALTH AGENCY OF SOUTHEAST IOWA  
REGION 28E**

**WHEREAS**, Iowa Code 331 expresses the intent of the legislature that Mental Health and Disability Services shall be provided by counties operating together as Regions; and

**WHEREAS**, the Appanoose County Board of Supervisors has participated in the South Central Behavioral Health Region (SCBHR) 28E Agreement as a member county; and

**WHEREAS**, the Appanoose County Board of Supervisors has been engaged in the development of the merged Mental Health Agency of Southeast Iowa Region 28E documents; and

**WHEREAS**, the Governing Board represented Counties of Appanoose, Davis, Des Moines, Henry, Jefferson, Keokuk, Lee, Louisa, Mahaska, Monroe, Van Buren, Wapello, and Washington have approved the Mental Health Agency of Southeast Iowa 28E by way of roll call vote at their respective Mental Health and Disability Services Regions Governing Board meetings, and

**BE IT RESOLVED** that Appanoose County approves the Mental Health Agency of Southeast Iowa 28E.

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_ 2023.

\_\_\_\_\_  
Chairperson Board of Supervisors

I HEREBY CERTIFY that the foregoing resolution was duly adopted by the Board of Supervisors of Appanoose County, Iowa, at a regular meeting held on \_\_\_\_\_, \_\_\_\_ 2023, by the following vote:

AYES:

NAYS:

ABSTENTIONS:

ABSENT:

ATTEST:

\_\_\_\_\_  
Clerk to the Board

SIGNATURE PAGE

IN WITNESS WHEREOF, APPANOOSE COUNTY EXECUTES THIS INTERGOVERNMENTAL AGREEMENT, CREATING MENTAL HEALTH AGENCY OF SOUTHEAST IOWA

EFFECTIVE July 1, 2023:

BY: \_\_\_\_\_(signature)  
Appanoose County Board of Supervisors, Chairperson

ATTEST: \_\_\_\_\_(signature)  
Appanoose County Auditor

ACKNOWLEDGMENT BY NOTARY

STATE OF IOWA                    )  
  )ss.  
APPANOOSE COUNTY            )

On this \_\_\_\_\_ day of \_\_\_\_\_, 2023, before me the undersigned, a Notary Public in and for said County and State, personally appeared \_\_\_\_\_(Board of Supervisors, Chair) and \_\_\_\_\_(County Auditor) to me personally known, \_\_\_\_\_(Notary) who, being duly sworn, did say that they are the Chairperson of the Board of Supervisors and County Auditor of Appanoose County, Iowa respectively; that the seal affixed hereto is the seal of Appanoose County, Iowa, by the authority of its Board of Supervisors and that said \_\_\_\_\_(Board of Supervisors, Chair) and \_\_\_\_\_(County Auditor) as such officers, acknowledge the execution of said instrument to be the voluntary act and deed of Appanoose County, it and by them voluntarily executed.

\_\_\_\_\_

Notary Public In and For Said County  
And State of Iowa

**RESOLUTION  
PROCUREMENT POLICY  
APPANOOSE COUNTY ENGINEER/SECONDARY ROAD DEPARTMENT**

**RESOLUTION**

**WHEREAS**, an amendment to the Procurement Policy dated September 8, 2015 was passed by motion on May 1, 2023 by the Appanoose County Board of Supervisors.  
(See attached.)

**NOW THEREFORE LET IT BE RESOLVED:** This amendment shall remain in effect until further amended by the Board.

Passed and approved this 5<sup>th</sup> day of June, 2023.

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Linda Demry, Chair  
Appanoose County Board of Supervisors

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Jeff Kulmatycki, Member  
Appanoose County Board of Supervisors

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Mark McGill, Member  
Appanoose County Board of Supervisors

Resolution #: 2023-31

### Appanoose County Right-To-Use Lease Asset Policy

GASB Statement No. 87, "Leases", is effective beginning July 1, 2021. (FY2022). GASB 87 requires a lessee to recognize a lease liability and an intangible right-to-use lease asset.

For counties reporting on the accrual basis of accounting, the cumulative effect, if any, may require a restatement of beginning net position, fund balance, or fund net position (as applicable). This means leases in existence on June 30, 2021 will need to be reported as the beginning balance (July 1, 2021) for leases of FY2022.

A right-to-use lease asset is an intangible capital asset. The asset represents the right to use an underlying asset identified in a lease contract, as specified for a period of time. The County will recognize the intangible right-to-use lease asset when:

- (a) The contract conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. (GASB 87, paragraph 4)
- (b) The minimum noncancelable contract term is greater than twelve months.
- (c) The contract does not transfer ownership of the underlying asset.
- (d) The underlying asset is used to conduct county business. (This will not apply to custodial funds.)

The following leases are not GASB 87 leases and are excluded from this policy:  
(GASB 87, paragraph 8)

- (a) Leases of intangible assets, including rights to explore for or to exploit natural resources such as oil, gas, and minerals and similar nonregenerative resources; licensing contracts for items such as motion picture films, video recordings, plays, manuscripts, patents and copyrights; and licensing contracts for computer software.
- (b) Leases of biological assets, including timber, living plants, and living animals.
- (c) Leases of inventory.
- (d) Contracts that meet the definition of a service concession arrangements (as specified in GASB 60, paragraph 4).
- (e) Leases of assets financed with outstanding conduit debt, unless both the underlying asset and the conduit debt are reported by the lessor.
- (f) Supply contracts, such as power purchase agreements.

### Threshold for Capitalization of Right-To-Use Lease Assets

The establishment of a right-to-use lease asset capitalization threshold policy has been recommended. The policy should be approved by the Board of Supervisors. The threshold is to be consistently applied by all departments and offices of the County for financial reporting purposes and should overall capture most right-to-use lease contracts. All right-to-use lease assets at or above \$5,000 must be reported.

As a general rule, the threshold should be applied to individual lease contracts.

Right-to-use lease asset classifications:

The lessee is required to disclose the amount of lease assets (and the related amortization) by major classes of underlying assets, separately from other capital assets. (GASB 87, paragraph 37)

At a minimum, the following major classes of underlying lease assets will be disclosed by the County.

- Right-to-use leased land.
- Right-to-use leased buildings.
- Right-to-use leased equipment.
- Right-to-use leased improvements other than buildings.

Measurement and amortization:

Measurement: A lessee should initially measure the lease asset as the sum of the following: (GASB 87, paragraph 30)

- (a) The amount of the initial measurement of the lease right-to-use asset. (A lessee should measure the lease liability and right-to-use asset at the present value of payments expected to be made during the lease term. (GASB 87, paragraph 21)) (For the year of implementation, the lease liability and right-to-use asset should be measured as of July 1, 2021.)
- (b) Lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term
- (c) Initial direct costs that are ancillary charges necessary to place the lease asset into service.

Amortization: A lease asset should be amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset (except if the lessee is reasonably certain a purchase option will be exercised). The amortization of the lease asset should be reported as amortization expense. (GASB 87, paragraph 31).

At a minimum, amortization should be calculated on a monthly basis.

This resolution was approved on June 5, 2023.

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Linda Demry, Board of Supervisor Chair

Attest: \_\_\_\_\_  
Kelly Howard, County Auditor



***Appanoose County Treasurer's Office***  
***Jennifer Salstrand, Treasurer***

***Courthouse***  
***201 North 12<sup>th</sup> St***  
***Centerville, LA 52544***  
***Phone: 641-856-3097***  
***Fax: 641-856-8104***  
***Email: jsalstrand@appanoosecounty.net***

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May 25, 2023

To: Appanoose County Board of Supervisor  
Linda Demry, Chair  
Mark McGill  
Jeff Kulmatycki

I am writing regarding a mobile home that was previously sitting in Highlander Park/Oaktree Estates. The taxes were under the name of Raymond Glen Marks and sold to Andrew Collis. The title was never transferred and has since been torn down per Justin Doll, City of Centerville Building and Zoning.

Since taxes in Mobile Homes parks are the only current taxes collected, and Marks had his portion paid, he is not willing to pay taxes going forward as he sold it. New owner, Collis we could not get to come in and transfer title and pay taxes owed. Now the mobile home is gone.

I have determined it is not feasible for the entire balance of this tax bill to be collected. Therefore, in accordance with Iowa Code, Chapter 445.16, I am requesting that you, acting in your capacity as Appanoose County Board of Supervisors, resolve to abate interest and cost for the mobile home in the amount of \$1221.00

*Respectfully Yours,*

  
*Jennifer Salstrand, Treasurer*

# STATEMENT OF TAXES

Appanoose County Treasurer  
 201 N 12th ST  
 Centerville, Iowa 52544  
 Phone 641-856-3097  
 jsalstrand@appanoosecounty.net

Date 05/18/2023

Entity#: 9802545  
 Name: Marks, Raymond Glen  
 Address: 304 W. North  
 City: Moravia, IA 52571

Statement amounts reflect calculation through end of 5/2023

Receipt Key Dist Parcel/V.I.N.	1st Tax 2nd Due	Interest Due	Drainage INT Due	Cost	Total Due
2018/2019-60-00041-01	47.00	37.00			
340- 1200857	47.00	32.00			163.00
1969 HALLMARK 05880 GRN/TAN 1200857					
2019/2020-60-00041-01	47.00	28.00			
340- 1200857	47.00	24.00			146.00
1969 HALLMARK 05880 GRN/TAN 1200857					
2020/2021-60-00042-01	47.00	23.00			
340- 1200857	47.00	18.00			135.00
1969 HALLMARK 05880 GRN/TAN 1200857					
2021/2022-60-00031-01	47.00	14.00		4.00	
340- 1200857	47.00	10.00			122.00
1969 HALLMARK 05880 GRN/TAN 1200857					
2022/2023-60-00025-01	47.00	6.00		4.00	
340- 1200857	47.00	1.00			105.00
1969 HALLMARK 05880 GRN/TAN 1200857					

Acre: .00

Tax Due:	470.00
Interest Due:	193.00
Drainage Interest Due:	
Cost/Admin. Due:	8.00
<b>Grand Total Due:</b>	<b>671.00</b>
<b>Total Consolidated Tax:</b>	<b>671.00</b>

*May*

E-mail: jsalstrand@appanoosecounty.net

Phone: (641) 856-3097

\* \* \* \* \* Statement of Redemption from Tax Sale \* \* \* \* \*

Tax District: 340      CENTERVILLE CENTERVILLE

Entity: 9802545    Marks, Raymond Glen  
304 W. North  
Moravia, IA 52571

Legal Description:

Vin: 1200857 Title:04AA58052 Year:1969 Make:HALLMARK Model: Color:GRN/TAN Sq. Ft: 588.0

Sold on the date of June 18, 2018, to: APPANOOSE County  
for the sum of \$ 250.00 being the delinquent tax of the payable years:  
2016/2017, 2017/2018

	4.00%	9.00%	2.00%	
	<u>Principal</u>	<u>Interest</u>	<u>Interest / Days</u>	<u>Interest / Month</u>
06/18/2018	250.00			300.00    60
				<u>Total</u>
				550.00

Misc. Fees:  
 Sheriff Fees:  
 Cst/Adm Publishing:  
 Redemption Fee:  
 Total: 550.00

This statement is computed thru the end of May, 2023 only.

If not paid at this time, further interest and cost will accrue. Subsequent taxes could also be added to this statement total with additional interest.



**Registration Inquiry**

**Penalty:** Title 18, United States Code, section 2723 provides that anyone who knowingly obtains, discloses, or uses personal information from a motor vehicle record for a purpose not permitted under 18 U.S.C. § 2721, shall be liable to the individual to whom the personal information pertains, including an award of the greater of actual damages or liquidated damages of \$2,500.00 for each violation, punitive damages upon proof of willful or reckless disregard of the law, reasonable attorneys' fees and other litigation costs, and such other equitable relief as the court may order. Anyone requesting the disclosure of personal information that misrepresents his or her identity or makes a false statement in connection with any request for personal information with the intent to obtain personal information in a manner not authorized by law shall be subject to criminal prosecution.

Print

**See Also:**

- Vehicle Ownership History
- Vehicle Transaction History

<b>Vehicle</b>			
<b>VIN</b>	1200857	<b>Type</b>	Mobile Home
<b>Vehicle</b>	1969 Hallmark MP	<b>Colors</b>	Green, Tan
<b>Weight</b>		<b>GVWR</b>	
<b>Cylinders</b>		<b>List Price</b>	
<b>Odometer</b>		<b>Cuml. Damage</b>	
<b>Sq. Footage</b>	588	<b>Current Tracking #</b>	
<b>Designations</b>		<b>Sanctions</b>	true
		<b>ADS Capable</b>	

<b>Title</b>					
<b>Title Number</b>	04AA66142	<b>Title Type</b>	Mobile Home	<b>Replacement</b>	Yes
<b>Title Status</b>	Active	<b>Status since</b>	9/18/2017		
<b>Title County</b>	Appanoose	<b>Owner Relationship</b>			
<b>Fee for New Registration</b>	0.00	<b>Exemption Reason</b>			
<b>SI Application Exists</b>	No	<b>Electronic</b>	No	<b>Paper</b>	Yes
<b>Security Interests Exists</b>	No	<b>ERT</b>	No		

<b>Plate</b>			
<b>Plate #</b>	#13	<b>Plate Type</b>	In Highlander Park
<b>Assignment Date</b>		<b>Personalized</b>	No
<b>Issued Date</b>		<b>Due for Replacement on Renewal Date</b>	No

**Registration**

Start Date	End Date	Registration Status	ADS Restricted	Annual Fee	Tonnage	Usage	Plate	Plate Type	Sticker Number
07/01/2015	12/31/9999			\$0.00	0	Mobile Home Regular			

**Customers**

Relationship	Priority	Start Date	Stops Exist	Name	Address
Owner	1	02/24/2016	No	Marks, Raymond Glen	304 W North St , Moravia IA 525719522

Sold to Andrew Collis - now torn down