

OFFICE OF THE
Appanoose County Auditor

KELLY HOWARD

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Meeting Agenda
February 17, 2026

The Appanoose County Board of Supervisors will meet February 17, 2026 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/Approve agenda
3. Approve minutes of the February 2, 2026 meeting
4. Approve reports (2/13 payroll)
5. Approve bills
6. Approve liquor license: Appanoose Country Club
7. Approve Urban Revitalization Plan
8. Approve First Reading Ordinance No 58: Urban Revitalization Plan
9. Discuss/Approve EMS Income Surtax Distribution
10. Discuss/Approve FY27 Budget considerations
 - a. Elected Officials Compensation – BoS acting as compensation board
 - b. EMS Property tax levy
 - c. Solutions Contract
11. Approve voiding outstanding Treasurer's checks
12. County Engineer report
13. Public Comments
14. Adjourn

Join Zoom meeting Online:

<https://zoom.us/j/6578806191?pwd=zxhtModzmQTn7WKA79RVJrQ7jDfA8R.1&omn=99701628053>

Or dial-in: (312) 626-6799, Meeting ID: 657 880 6191, Passcode: 1fQX33

Posted 2/11/26

February 2, 2026

Appanoose County Board of Supervisors met in regular session February 2, 2026, at 9:00 A.M. in the Boardroom of the Courthouse. Present: Jeff Kulmatycki, Chairman, Dustin Harvey and Scott Buban, Boardmembers. Absent: none.

The meeting started with the pledge.

Harvey motioned to approve the agenda. Seconded by Buban. All voted aye.

Buban motioned to approve the minutes of the January 19, 2026 meeting. Seconded by Harvey. All voted aye.

Harvey motioned to approve 1/30/26 payroll, DHS and VA Quarterly reports. Seconded by Buban. All voted aye.

Buban motioned to approve the bills. Seconded by Harvey. All voted aye.

Access Sys	Typing-Print.-Bind.Serv.	944.45
ADLM EM	Contrib. & Purchase Serv	2617.15
ADLM EH	Off. Equip Repair & Maint	42.00
Alliant	Engineering Services	1264.41
Amazon	Motor Vehicle	1127.81
App Co Auditor	Tort Liability Ins.	3000.00
Ascendance	Engineering Services	404.02
Belzer Equip	Engineering Services	91.49
Boone Co Sheriff	Legal Serv. Dep-Subp-Tran	53.70
Bratz Oil	Engineering Services	176.07
Brown's Shoe	Engineering Services	360.26
Capital Sanitary Supply	Custodial Supplies	619.35
Cville Iron	Bridge & Culvert Maint.	1291.63
Central IA Det	Juvenile Detention & Shel	840.75
Certified Power	Engineering Services	484.42
Chariton Valley Pl	Dues & Memberships	3500.00
Charm-Tex, Inc	Jail Equip. & Furniture	378.44
Cville Wtrwks	Water & Sewer	6936.60
Dash Medical Gloves	Jail Equip. & Furniture	352.00
Davison Fuels & Oil	Fuels	128.75
Eastern IA Tire	Engineering Services	778.66
Electronic Eng	Engineering Services	254.45
Electronic Services System	Off. Equip Repair & Maint	2407.58
Evolution AG	Engineering Services	1363.48
Farmers Mutual	E911 Telephone Expense	358.50
Fogle Home & Hardware	Equip. Parts & Supplies	38.94
Galls	Uniforms	411.32
GreatAmerica	Telephone & Telegr.Serv.	233.74
Gullett Fence	Bridge & Culvert Maint.	6637.50
Housby Mack	Engineering Services	360.61
K Howington	Medical & Health Services	250.00
John Huebner	Engineering Services	1017.80
Impressive Designs	Off. Supplies & Forms	70.50
IA Media Network	Typing-Print.-Bind.Serv.	100.56
ISAA	Educational & Train.Serv.	1000.00
ISAC	Educational & Train.Serv.	220.00
Kimball	Engineering Services	438.01
R Lamb	Medical & Health Services	300.00
K Laurson	Educational & Train.Serv.	14.50
Lockridge	Equip. Parts & Supplies	33.27
Mail Serv	Vehicle Renewal Notices	563.86

Mainstay Systems	Construction & Maint.	7755.00
McKesson Med	Medical Supplies	201.63
MHC Kenworth	Engineering Services	422.14
Midwest Wheel	Engineering Services	506.56
M Milani	Educational & Train.Serv.	12.23
Monroe Sheriff	Legal Serv. Dep-Subp-Tran	36.50
O'Reilly	Vehicle Repair & Maintce	75.16
Owl Pharm	Prescriptions & Medicine	110.36
Petersen Crt Reporters	Legal Serv. Dep-Subp-Tran	366.00
Petty C-Sheriff	Law Enf. Equip & Weapons	14.88
R Pfannebecker	Educational & Train.Serv.	17.00
Phelps Uniform	Engineering Services	88.68
Polk Co Sheriff	Legal Serv. Dep-Subp-Tran	34.90
Quick Shop	Transportation	60.00
Quill	Off. Supplies & Forms	77.98
RASWC	Engineering Services	60.00
RRWA	Engineering Services	28.50
G Roefer	Medical & Health Services	200.00
Safety X-Treme	Engineering Services	1168.13
N Shilling	Educational & Train.Serv.	14.46
M Sias	Salary-Regular Employees	1129.17
SJ Smith Co Inc	Engineering Services	220.11
Smith Electric Services	Building Repair & Maintce	223.85
D Sturms	Mileage & Transp. Expense	264.40
D Sulser	Engineering Services	159.95
Dr. Anthony Tatman	Educational & Train.Serv.	10.00
Thomas Funeral Home	Funeral Services	900.00
TerviPay	Medical & Health Services	452.57
HTPR INC	Rent Payments	275.00
US Bank	Mileage & Transp. Expense	688.14
US Cellular	Radio and related equipme	476.51
USPS	Postage & Mailing	390.00
Verizon	Contrib. & Purchase Serv	220.04
Visa	Engineering Services	801.05
Weston Heating	Engineering Services	344.89
P Whisler	Educational & Train.Serv.	45.00
Windstream	Telephone & Telegr.Serv.	1677.75
Winger	Building Repair & Maintce	600.00
911 Custom, LLC	Uniforms	20.00
Grand Total		61615.12

Delaney Kruzic, PACT Director, provided the annual tourism report.

Harvey motioned to open the public hearing for county property sale #3125 at 9:05 A.M. Seconded by Buban. All voted aye. There were no public comments. Buban motioned to close the public hearing at 9:05 A.M. Seconded by Harvey. All voted aye.

Harvey motioned to approve Resolution 2026-7. Seconded by Buban. All voted aye.

RESOLUTION 2026-7

SALE OF COUNTY'S INTEREST IN CERTAIN REAL PROPERTY

WHEREAS, Appanoose County has an interest in certain real property legally described as follows:

Parcel #020131005720000

Coal located in the Northeast, Southeast 25 Acres in Section 29, Township 68, Range 17, Appanoose County, Iowa, lying under Parcel 020131001750000.

WHEREAS, Appanoose County is desirous of disposing of its interest in the above legally described property by transferring ownership to: Merle Nisley in the amount of One Hundred dollar(s) all its right, title, interest, estate, claim and demand, in the above described real estate.

WHEREAS, the Board is desirous of disposing of the County's interest in the real property as required by Iowa Code Section 331.361; has held a public hearing on the proposed property sale in accordance with Iowa Code Section 331.305; has published notice of the time and place of the public hearing on the proposed property sale; and has solicited public comment and input on the proposed property sale prior to finally acting on such proposal.

NOW, THEREFORE, BE IT RESOLVED that payment is due by the close of business on the day of passage of this resolution or this sale is null and void and this resolution shall be rescinded.

BE IT FURTHER RESOLVED that, after a public hearing on the matter, the Appanoose County Board of Supervisors resolves to execute a Quit Claim Deed to transfer any ownership it may have to the owner(s) named above, all its right, title, interest, estate, claim and demand, in the above described real estate in Appanoose County, Iowa.

PASSED AND APPROVED this 2nd day of February 2026

/s/ Jeff Kulmatycki, Chairperson, Board of Supervisors

ATTEST: /s/ Kelly Howard, Appanoose County Auditor

Kruzic continued her report. Buban asked why the Continental received grant funds. Kruzic stated it was for marketing and advertising. These grant funds county and city funds.

Harvey motioned to open the public hearing for county property sale #3126 at 9:10 A.M. Seconded by Buban. All voted aye. There were no public comments. Buban motioned to close the public hearing at 9:10 A.M. Seconded by Harvey. All voted aye.

Harvey motioned to approve Resolution 2026-8. Seconded by Buban. All voted aye.

RESOLUTION 2026-8

SALE OF COUNTY'S INTEREST IN CERTAIN REAL PROPERTY

WHEREAS, Appanoose County has an interest in certain real property legally described as follows:

Parcel #020131005730000

Coal located in the Southeast Southeast 10 Acres in Section 29, Township 68, Range 17, Appanoose County, Iowa lying under Parcel 020131001760000.

WHEREAS, Appanoose County is desirous of disposing of its interest in the above legally described property by transferring ownership to: Merle Nisley in the amount of One Hundred dollar(s) all its right, title, interest, estate, claim and demand, in the above described real estate.

WHEREAS, the Board is desirous of disposing of the County's interest in the real property as required by Iowa Code Section 331.361; has held a public hearing on the proposed property sale in accordance with Iowa Code Section 331.305; has published notice of the time and place of the public hearing on the proposed property sale; and has solicited public comment and input on the proposed property sale prior to finally acting on such proposal.

NOW, THEREFORE, BE IT RESOLVED that payment is due by the close of business on the day of passage of this resolution or this sale is null and void and this resolution shall be rescinded.

BE IT FURTHER RESOLVED that, after a public hearing on the matter, the Appanoose County Board of Supervisors resolves to execute a Quit Claim Deed to transfer any ownership it may have to the owner(s) named above, all its right, title, interest, estate, claim and demand, in the above described real estate in Appanoose County, Iowa.

PASSED AND APPROVED this 2nd day of February 2026

/s/ Jeff Kulmatycki, Chairperson, Board of Supervisors

ATTEST: /s/ Kelly Howard, Appanoose County Auditor

County Attorney Ty Stewart approved of the EMS 28E agreement. Harvey motioned to approve the 28E Agreement with the City of Centerville for EMS Services. Seconded by Buban. All voted aye.

Harvey motioned to accept the resignation of Jack Maletta as Appanoose County General Assistance Director effective June 30, 2026. Seconded by Buban. All voted aye.

Buban motioned to approve Resolution 2026-9. Seconded by Harvey. All voted aye.

TEMPORARY ROAD CLOSURE & DETOUR

APPANOOSE COUNTY

RESOLUTION No. 26-9

Detour for the Bridge Replacement on 130th Avenue

WHEREAS: The Board of Supervisors is empowered under authority of Iowa Code Section 306.4 2025 Code of Iowa to operate and manage the Secondary Road System; and

WHEREAS: The bridge replacement on 130th Avenue (S-70) approximately 1.5 miles north of County Highway J-46 will take more than 48 hours to complete, and Iowa Code Chapter 306.41 requires that a numbered road have an authorized detour if closed for more than 48 hours; and

WHEREAS: The County Engineer recommends closure of the following Road:

130th Avenue (County Highway S-70) 1.5 miles north of County Highway J-46

WHEREAS: The County Engineer recommends that the Official Detour be as follows:

From the intersection of 130th Avenue and Highway J-46, west 1 mile on Highway J-46 to the intersection with 120th Avenue; thence north 2.5 miles to the intersection with 524th Street; thence east 1 mile on 524th Street to 130th Avenue (County Highway S-70).

NOW THEREFORE, BE IT RESOLVED THAT: the Board of Supervisors of Appanoose County do hereby declare the above described 130th Avenue (County Highway S-70) temporarily closed upon initiation of improvements and the described detour established. The County Engineer is further directed to have the appropriate signs placed so to indicate, and that the said closure and detour shall remain in effect until the aforementioned improvements and review by the County Engineer accepting the work is completed.

Passed and Adopted this 2rd day of February, 2026

/s/ Jeff Kulmatycki, Chairman Board of Supervisors, Appanoose County, Iowa

ATTEST: /s/ Kelly Howard, Appanoose County Auditor

County Engineer, Brad Skinner provided the board the bid numbers for the Moulton Shed. The bids were split between building, concrete, electrical and plumbing. The lowest bid was not able to provide insurance. Harvey motioned to approve Danley's Construction the contract award for the building, concrete and plumbing and BKE the electrical for a total cost of \$68,144.98. Seconded by Buban. All voted aye.

Skinner provided an update to the board. Crews are doing normal winter duties. They applied one round of sand last week due to frost on the roads.

Public Comments: none

Harvey motioned to adjourn. Seconded by Buban. All voted aye.

The Board adjourned to meet the call of the Auditor at 9:23 A.M.

Appanoose County Board of Supervisors

CLASS "C" RETAIL ALCOHOL LICENSE RENEWAL

Business Information

Name of Legal Entity: APPANOOSE COUNTRY CLUB

FEIN: XX-XXX3615

Business Type: Corporation

This business is registered with the Secretary of State.

Business Number of Secretary of State: 71727

Premises Information

Premises DBA: APPANOOSE COUNTRY CLUB

Premises Address: 1998 COUNTRY CLUB DR. CENTERVILLE IA 52544

Premises Type: Golf Course

Number of Floors: 1

Control of Premises: Own

Is your premises equipped with at least one adequate, conveniently located indoor or outdoor toilet facility for use by patrons?

Yes

Does your premises conform to all local and state health, fire and building laws and regulations?

Yes

Is your establishment equipped with tables and seats to accommodate a minimum of 25?

Yes

Has the number of floors of the premises changed?

No

Have there been any changes to the premises in the last 12 months? This includes any changes that affect where alcohol is manufactured, stored, sold or consumed, such as adding, deleting, or changing permanent outdoor service areas.

No

Has there been a change in the control of property over the last 12 months? This includes a renewed/updated lease agreement, or changing from a deed to a lease, or a lease to a deed.

No

License Information

Effective Date: 10-Mar-2026

Length of License Requested: 12MONTH

Privilege(s) Requested

Outdoor Service - Allows the selling/serving of alcoholic beverages by the license/permit in a designated, adjacent outdoor area.

Provided description of the Outdoor Service Area:

Golf course

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INTRODUCTION

In 1979, the Iowa legislature enacted into law the Urban Revitalization Act giving county governing bodies the authority to designate an area or areas of a county as Urban Revitalization Areas. Under the Act and the Amendments, qualified real estate within the designated area may be eligible to receive a total or partial exemption from property taxes on improvements for a specified number of years. The primary intent of this bill is to provide communities with a long-term increase or stabilization in their tax base by encouraging rehabilitation or new construction which might not otherwise have occurred.

Section 404.1 of the Code of Iowa provides the Board of Supervisors may designate an area of the County outside the boundaries of a city, as a Revitalization Area, if that area is any of the following:

1. An area in which there is a predominance of buildings or improvements, whether Residential or non-residential, which by equate provision for reason of dilapidation, deterioration, obsolescence, inadequate provision for ventilation, light, air, sanitation or open spaces, high density of population and overcrowding, the existence of conditions which endanger life or property by fire and other causes or a combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency or crime, and which is detrimental to the public health, safety or welfare.
2. An area which by reason of the presence of a substantial number of deteriorating structures, predominance of defective or inadequate street layout, incompatible land use relationships, faulty lot layout in relation to size, adequacy, accessibility or usefulness, unsanitary or safe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the actual value of the land, defective or unusual conditions of title, or the existence of conditions which endanger life or property by fire and other causes, or a combination of such factors, substantially impairs or arrests the growth of a municipality, retards the provision of housing accommodations or constitutes an economic or social liability and is a menace to the public health, safety, or welfare in its present condition and use.
3. An area in which there is a predominance of buildings or improvements which by reason of age, history, architecture or significance should be preserved or restored to productive use,
4. An area which is appropriate as an economic area as defined in Section 403.17
5. An area designated as appropriate for public improvements related to housing and residential development, or construction of housing and development, including single or multifamily housing.

The Appanoose County Revitalization Plan for Agricultural, Commercial, Industrial and Residential properties within the unincorporated areas of the County was prepared to enable local property owners and the County to take full advantage of legislation signed into law by the Governor of Iowa on May 10, 1979, and its subsequent amendments. The act provides Appanoose County the opportunity to influence its growth by stimulation investment for the private sector. The tax exemption induce investment by reducing the tax increases that would normally result from making improvements to real estate.

After the exemption schedule is completed, the individual property will be fully taxed, thus completing the philosophy that tax incentives are used to improve their property with the long-term County goal of increasing the tax base.

Criteria were established which must be met by a County exercising the authority conferred in the act. Appanoose County Board of Supervisors adopted a resolution finding a need for the establishment of a Revitalization District (See Appendix C).

PROJECT INFORMATION

A. Geographic Description of the Revitalization District:

The entire area within the unincorporated areas of Appanoose County, Iowa as established January 1, 2026, shall be the Revitalization District (to be referred to "District"). The district shall exist from January 1, 2026, until the County Board of Supervisors deem it no longer necessary.

Appendix A is a map of the unincorporated area of Appanoose County. Appendix B is a zoned map.

B. Existing Valuations according to County Assessor:

Valuations of each Agricultural, Commercial, Industrial and Residential parcel within the Revitalization District, and the total assessed value of the properties in the district will be kept by the County Assessor at the County Courthouse.

C. Property Owners:

The names and addresses of the property owners for each parcel identified within the Appanoose County Revitalization District will be kept by the County Assessor at the County Courthouse.

D. County Services:

Appanoose County currently provides police, limited solid waste disposal, full recycling services, and other normal county services to all developed parcels and residents within the district.

E. Zoning and Land Use: - Lake Area Ordinances

All zoning Regulations in the NW corner of Appanoose County, Rathbun Lake Area applies to this Revitalization District. (map area Appendix B).

F. Applicable Revitalization:

The purpose of this Revitalization plan is to stimulate the development of more Agricultural, Commercial, Industrial, and Residential structures and improve existing structures and equipment. The need for increased commercial business, agricultural growth, industry, employment and residential housing has been identified by the Board of Supervisors. Economic development and improvement in conditions existing and new structures will be the basis for the abatement of taxes for agricultural, commercial, industrial and residential in the Revitalization District. Commercial can only be included after the County, and the property owner enter into a written assessment agreement per code of Iowa section 404.3C.

The County estimates that the project will remain a designated Revitalization Area from January 1st 2026 until the Board of Supervisors deem Revitalization has been achieved or economic situations are such that the continuation is no longer a benefit to the County.

It is this board's belief that Agricultural construction should be included so our farmer's can take advantage of the abatement. They are a vital economic driver of our County.

G. Qualifications of Eligibility:

improvements are eligible for the tax abatement plan provided they satisfy all the following requirements.

1. Residential improvements will consist of:

- a. New construction of a primary residential structure
- b. New modular or manufactured home placed on vacant lot
- c. Accessory residential structures when applied for abatement in conjunction with a primary residential structure
- d. Substantial rehabilitation of 10% or more of the value of a primary residential structure

2. Agricultural improvements will consist of:

- a. Construction of a new structure
- b. Rehabilitation of existing structures of 10% or more that increase the value of the qualified structure

3. Commercial/Industrial improvements will consist of:

- a. Construction of a new structure
- b. Rehabilitation or additions to existing structures classified as commercial real estate providing that improvements consisting of rehabilitation or additions to existing buildings increase the actual value of the qualified real estate by at least 10% or more

4. All improvements must be added during the time the area is designated as a Revitalization Area.
5. All improvements must be completed in accordance with all regulations of Appanoose County

For the purpose of this plan and to be eligible for the benefits that are included as a part of it, the "*date of beginning*" for the activities described above shall not be prior to January 1st 2026.

The "*date of beginning of new construction of a building*" means the date on which occurs the first placement of permanent construction materials which are to become part of a building, such as pouring of slabs or footings, or any work beyond the stage of excavation.

H. Tax Exemption Schedule:

Each property owner may implement upon application and approval by the Appanoose County Board of Supervisors as follows:

All qualified real estate is eligible to receive 3-year 100% exemption from the taxation on the actual value added by the improvements. The amount of partial exemption is equal to 100% of the actual value added by improvements determined as follows:

Option	3-year abatement *
Year of Schedule	% of New Taxes Abated
1	100%
2	100%
3	100%

*This abatement shall not apply to property tax levies imposed by school districts on residential property after July 1, 2024, as stated in Iowa Code Section (404.3D)

I Relocation: Per Iowa Code 404.6

In the event relocation occurs as a result of the tax abatement program, the following provisions must be met:

- Benefits:** Upon application for and verification of eligibility for the tax abatement to a property owner by the County, qualified tenants in designated area, whose displacement is due action on the part of a property to qualify for said tax abatement under this Plan, shall be compensated by the property owner for one month's rent and for the actual reasonable moving and related expenses.
- Eligibility:** "Qualified Tenant" as used in this Plan, shall mean legal occupant of a residential dwelling unit which is located within the district and who has occupied the same dwelling unit continuously for one year prior to the Counties adoption of this plan.

3. **Actual reasonable moving and related expenses for which a qualified tenant of a dwelling unit is entitled to include:**

- a. Transportation of the displaced person and personal property for the displacement to the replacement site. Transportation costs for a distance beyond twenty-five miles are not eligible.
- b. Packing, crating, and unpacking personal property
- c. Disconnecting, dismantling, removing, reassembling and reinstalling relocated household appliances and other personal property.

4. **Least costly approach:** the amount of compensation for an eligible expense shall not exceed the least costly method of accomplishing the objective of the compensation without causing undue hardship to the displaced tenant and/or landlord.

J. Outside Funding Assistance:

The County may seek Federal and/or State grant or loan programs in developing proposed projects. Federal programs are available through the Department of Housing and Urban Development (HUD) and the USDA Rural Development. State programs are available through the Iowa Finance Authority and the Iowa Department of Economic Development.

K. Application and Prior Approval:

A person must submit a proposal for an improvement project to the Board of Supervisors to receive prior approval for a tax exemption project. The County Supervisors shall, by resolution, give its prior approval for an Improvement project if the project is following the plan for revitalization. Such prior approval shall not entitle the owner to exemption from taxation until the improvements have been completed and found to be qualified real estate; however, if the proposal is not approved, the person may submit an amended proposal for the Board of Supervisors to approve or reject. All prior approvals for an improvement project shall be effective for a period of one year from the date of approval by the County: If construction has not begun by the date, prior approval is null and void.

The application shall contain, but not limited to, the following information:

1. The nature of improvement
2. The cost of improvement
3. The estimated or actual date of completion
4. The tenants that occupied the owner's building on the date the County adopted the resolution of finding

The Board of Supervisors shall approve the application, subject to review by the local Assessor, if the project is in conformance with the plan for revitalization developed by the county, is located within the designated Revitalization Area, and if the improvements were made during the time the Area was so designated. The Board of Supervisors shall forward for review all approved applications to the County Assessor by February 1st of each year. Applications for exemptions during succeeding years on approved projects shall not be required.

A sample application form can be seen in Appendix G of this plan.

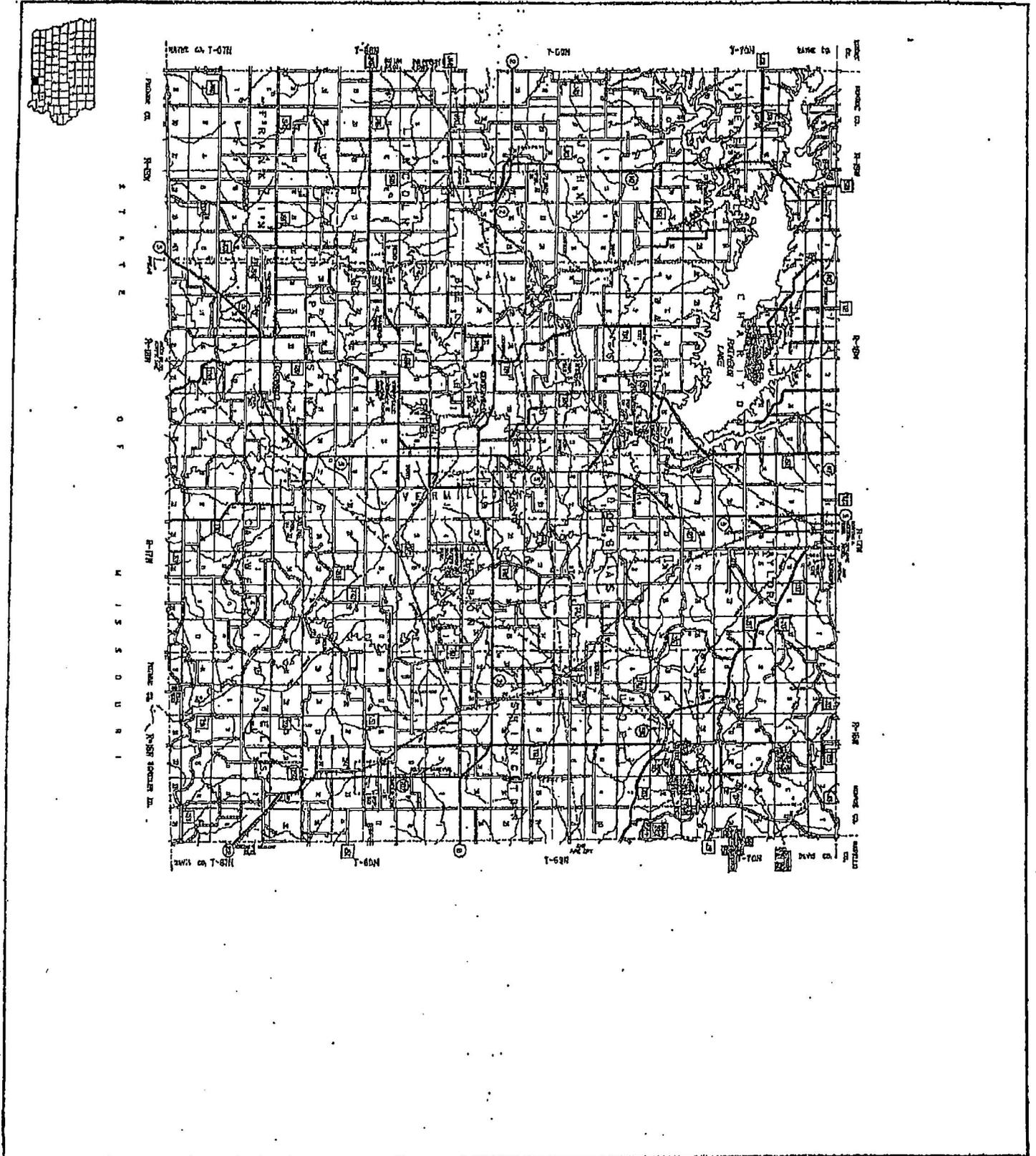
L. Repeal of Ordinance:

As stated in Section 404.7 of the Code of Iowa, the governing body of Appanoose County may repeal the ordinance establishing the Revitalization Area when, in the opinion of the governing body, the desired level of revitalization has been attained, or economic conditions are such that continuation of the exemption granted by this chapter would cease to be of benefit to the County. In the event, all existing exemptions continue unto the expiration (refer to section H of this plan).

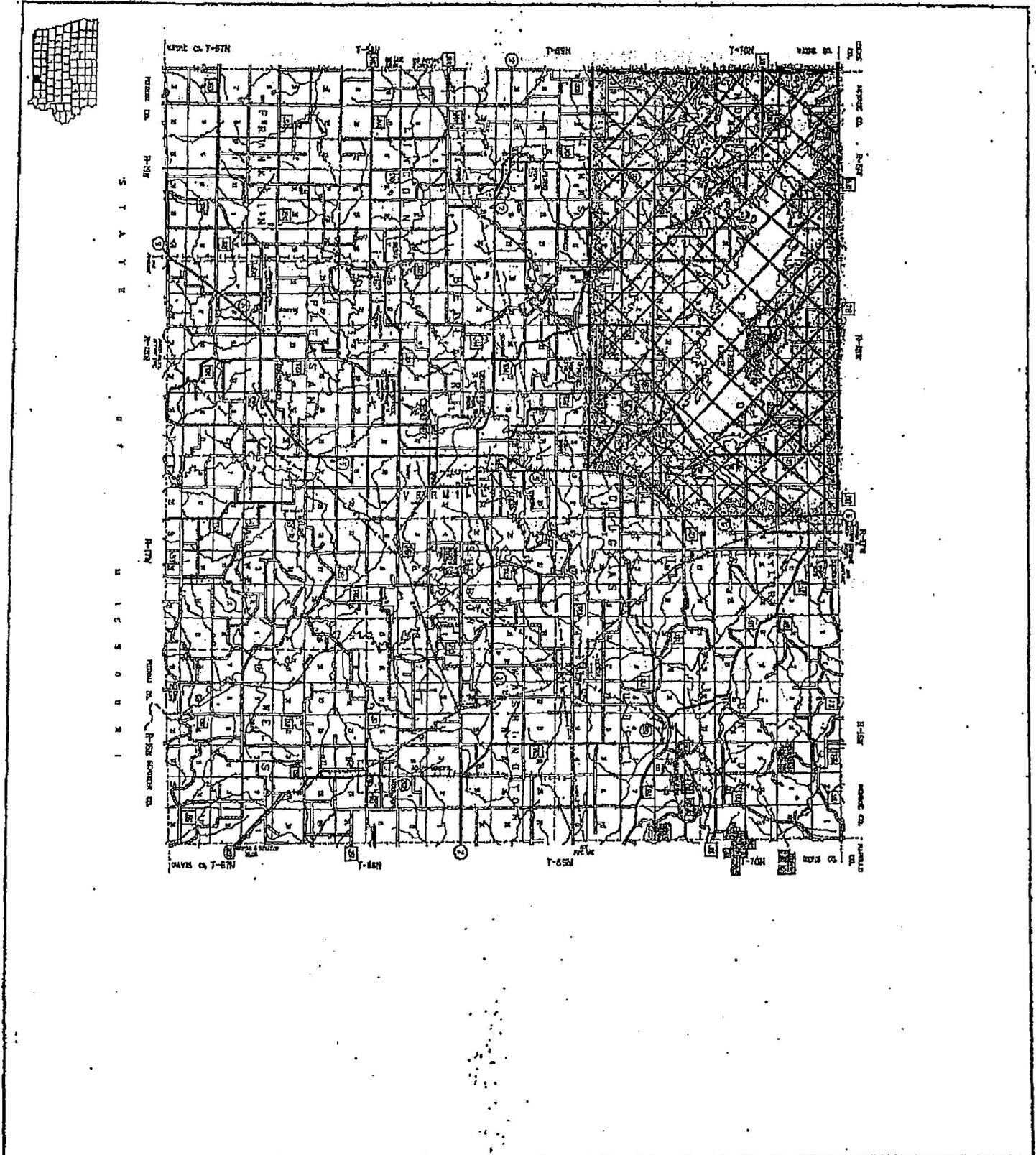
M. Update and Amendment of the Revitalization Plan:

This plan may be updated or amended, as necessary, at any time throughout its effective period specified in Section A by action of the Board of Supervisors, to provide continued benefits to Appanoose County

Appendix A: District Boundary Map UNINCORPORATED AREA OF APPANOOSE COUNTY



Appendix B: District Boundary Map
ZONED AREA
UNINCORPORATED AREAS OF APPANOOSE COUNTY



Resolution 2025-45

Resolution of Finding

RESOLUTION FINDING THAT APPANOOSE COUNTY MEETS THE URBAN REVITALIZATION AREA DESIGNATION CRITERIA OF SECTION 404.1, CODE OF IOWA. AND THAT THE DEVELOPMENT AND/OR REDEVELOPMENT, OR COMBINATION THEREOF IS NECESSARY IN THE INTERESTS OF PUBLIC HEALTH, SAFETY OR WELFARE OF THE RESIDENTS OF THE COUNTY.

WHEREAS, in accordance with the provisions of Chapter 404 of the Code of Iowa, the Board of Supervisors may, by ordinance, designate an area of the county as a Revitalization Area for the purpose of granting property tax exemptions for improvements to properties; and,

WHEREAS, the process of designating an area as Revitalization Area requires that the County Supervisors follow certain statutory procedures, including the adoption of a resolution finding that the development and/or redevelopment, or a combination of thereof of the area is necessary in the interest of the public health, safety or welfare of the residents of the County and the area meets the criteria of Section 404.1; and

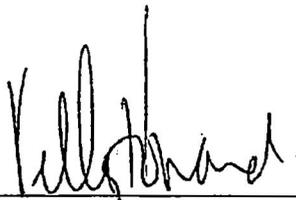
WHEREAS, Appanoose County, Iowa has been determined to meet the conditions of Section 404.1 due to lack of investment and the opportunity to influence its growth by stimulating investment from the private sector.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Appanoose County, Iowa, that:

1. The facts stated above in the preamble are a true and correct statement of the conditions in Appanoose County and of the necessity of its designation as a Revitalization Area.
2. The entire unincorporated areas of Appanoose County is an eligible Revitalization Area under the criteria of Section 404.1, Code of Iowa.
3. The development and/or redevelopment, or combination thereof the area legally described as the entire area within the corporate boundaries of Appanoose County, Iowa is necessary in the interests of public health, safety and welfare of the residents of Appanoose County, Iowa.
4. There has been prepared a Revitalization Plan for Appanoose County and an ordinance designating the area within the corporate boundaries of Appanoose County, Iowa as a Revitalization Area for consideration by the Board of Supervisors.

PASSED AND APPROVED, this 1st day of December 2025

ATTEST:



Appanoose County Auditor


Chairman, Appanoose County Board of Supervisors

Resolution 2025-46

RESOLUTION APPROVING PROCEDURES CONCERNING PUBLIC HEARINGS NOTICES ON ADOPTION OF A PROPOSED REVITALIZATION PLAN FOR THE COUNTY-WIDE REVITALIZATION AREA

WHEREAS, the Board of Supervisors has set a public hearing date of 1/5/2026 @ 9:10 AM, on the proposed County-Wide Revitalization Plan, and

WHEREAS, Section 404.2(3) of the Code of Iowa requires that the County give proper notice of the scheduled hearing (not less than four days and not more than twenty days prior to the hearing) which notice is required as follows:

The county has scheduled a public hearing and notified all owners of record of real property located within the proposed area and the section and the tenants living within the proposed area in accordance with Section 331.305. In addition to notice of publication, notification shall also be given by ordinary mail to the last known address of the owners of record. The County shall also send notice of by ordinary mail addressed to the "occupants" of County addresses located within the proposed area, unless the Board of Supervisors, by reason of lack of a reasonably current and complete address list, or for other good cause, shall have waived the notice. Notwithstanding Section 331.305 the notice shall be given by the thirtieth day prior to the public hearing.

WHEREAS, a current list does not exist of tenants within the proposed Revitalization Area, an official notice will be published in the newspapers of general circulation (Appanoose Weekly) prior to 1/5/2026 as required by law.

PASSED AND APPROVED, this 1st day of December 2025

[Signature]
Chairman, Appanoose County Board of Supervisors

ATTEST:
[Signature]
Appanoose County Auditor

Notice of Public Hearing

The Appanoose County Board of Supervisors will hold a public hearing at 9:10 A.M. on 1/5/2026, at the Board of Supervisors Office (1st Floor, Appanoose County Courthouse, 201 N 12th Street, Centerville, Iowa). The purpose of the hearing is to receive comments on the proposed County-Wide Revitalization Tax Exemption Program which is being considered by the Board of Supervisors. The program would affect commercial, residential and industrial properties throughout the unincorporated portion of the County by temporarily reducing taxes on the assessed value added by improvements to those properties. Residents of Appanoose County are encouraged to attend the public hearing.

ORDINANCE NO. _____

AN ORDINANCE DESIGNATING THE AREA WITHIN THE CORPORATE BOUNDARIES OF APPANOOSE COUNTY AS A REVITALIZATION AREA AND ADDING A REVITALIZATION PLAN FOR THE AREA

BE IT ENACTED By the Board of Supervisors of Appanoose County, Iowa;

Section 1

The entire area within the corporate boundaries of Appanoose County, Iowa as established and existing as of _____, will be and is hereby declared pursuant to the Code of Iowa, Chapter 404, to be Revitalization Area.

Section 2

The revitalization plan for Appanoose County, Iowa dated and until deemed no longer necessary by the Board of Supervisors, on file with the Office of the County Auditor will be hereby declared to be Revitalization Plan for that area of Appanoose County, Iowa, designated in Section 1 above.

Section 3

This ordinance shall be in full force and effect from and after its final passage, approval and publication as provided by law.

Section 4

If any portion of the ordinance shall be held unconstitutional or invalid for any reason, this decision shall not affect the remaining portions of this ordinance not so declared unconstitutional or invalid.

This ordinance was duly passed and adopted by the Board of Supervisors of Appanoose County, Iowa and approved by the undersigned Chairman on the _____ Day of _____

Chairman

ATTEST:

County Auditor

APPLICATION FOR TAX ABATEMENT

Appanoose county

(Please type or print)

APPLICANT INFORMATION

Applicant (Owner of Record): _____

ADDRESS _____ CITY _____ STATE _____

PHONE _____ NAME OF OWNERS OF RECORD (IF ANY) _____

ADDRESS OF PROPERTY REQUESTED FOR ABATEMENT _____

LEGAL DESCRIPTION _____

EXISTING PROPERTY USE (CIRCLE) RESIDENTIAL AGRICULTURAL VACANT COMMERCIAL/INDUSTRIAL

TYPE OF IMPROVEMENTS

AGRICULTURAL

CONSTRUCTION OF A NEW STRUCTURE

REHABILITATION OF AN EXISTING STRUCTURE

RESIDENTIAL

NEW CONSTRUCTION

NEW MODULAR OR NEW MANUFACTURED HOME PLACED ON

PERMANENT FOUNDATION

IMPROVEMENT TO EXISTING RESIDENTIAL STRUCTURE

COMMERCIAL/INDUSTRIAL

NEW CONSTRUCTION

IMPROVEMENT ON EXISTING STRUCTURE

BRIEF DESCRIPTION OF PROJECT: _____

CURRENT PROPERTY VALUE (FROM ASSESSOR'S RECORDS): LAND: \$ _____ BUILDINGS \$ _____

ESTIMATED OR ACTUAL COST OF IMPROVEMENTS \$ _____

PROJECT START DATE: _____ ESTIMATED OR ACTUAL COMPLETION DATE: _____

IF RESIDENTIAL RENTAL PROPERTY, COMPLETE THE FOLLOWING:

NUMBER OF UNITS: _____ DATE OF OCCUPANCY: _____

TENANTS (OCCUPYING THE BUILDING WHEN PURCHASED, OR PRESENT TENANTS IF UNKNOWN): _____

RELOCATION BENEFITS RECEIVED BY ELIGIBLE TENANTS: _____

LIST OF BUILDINGS DEMOLISHED: _____

APPLICANT ACKNOWLEDGEMENTS:

TAX ABATEMENT SCHEDULE: 3 YEAR 100%

A COPY OF THE REQUIRED SEWER PERMIT OR WAIVER IS ATTACHED (REQUIRED): YES NO

A COPY OF THE BUILDING PERMIT IS ATTACHED IF REQUIRED: YES NO

The property to which improvements are made conform to the Appanoose County Revitalization Plan as adopted. YES NO

This abatement shall not apply to property tax levies imposed by school districts on residential property after July 1, 2024, as stated in Iowa Code Section (404.3D)

The applicant certifies that all information provided in the support of this application is given for the purpose of obtaining an exemption from taxes on New Construction and is true and complete to the best of the applicant's knowledge.

Applicant's signature: _____ date signed: _____

COUNTY SUPERVISORS ACTION:

APPROVED RESOLUTION NO _____ DATE _____

DISAPPROVED REASON FOR DISAPPROVAL _____

COUNTY ASSESSOR ACTION:

DATE OF REVIEW: _____ APPROVED DISAPPROVED (CIRCLE ONE)

REASON FOR DISAPPROVAL: _____

ASSESSED VALUATION OF IMPROVEMENTS: \$ _____

A NOTICE OF TERMINATION WAS SENT TO THE APPLICANT ON (DATE): _____

NOTE: No change may be made once an application is approved and an exemption is granted.

CHAPTER 404

URBAN REVITALIZATION TAX EXEMPTIONS

Referred to in §364.19, 437A.19, 437B.15

Chapter applies to all cities including special charter cities; 79 Acts, ch 84, §12

404.1	Area established by city or county.	404.3D	Exemptions for residential property.
404.2	Conditions mandatory.		
404.3	Basis of tax exemption.	404.4	Prior approval of eligibility.
404.3A	Residential development area exemption.	404.5	Physical review of property by assessor.
404.3B	Abandoned real property exemption.	404.6	Relocation expense of tenant.
404.3C	Assessment agreements — commercial property.	404.7	Repeal of ordinance.

404.1 Area established by city or county.

The governing body of a city may, by ordinance, designate an area of the city or the governing body of a county may, by ordinance, designate an area of the county outside the boundaries of a city, as a revitalization area, if that area is any of the following:

1. An area in which there is a predominance of buildings or improvements, whether residential or nonresidential, which by reason of dilapidation, deterioration, obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, the existence of conditions which endanger life or property by fire and other causes or a combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency or crime, and which is detrimental to the public health, safety, or welfare.

2. An area which by reason of the presence of a substantial number of deteriorated or deteriorating structures, predominance of defective or inadequate street layout, incompatible land use relationships, faulty lot layout in relation to size, adequacy, accessibility or usefulness, unsanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the actual value of the land, defective or unusual conditions of title, or the existence of conditions which endanger life or property by fire and other causes, or a combination of such factors, substantially impairs or arrests the sound growth of a municipality, retards the provision of housing accommodations or constitutes an economic or social liability and is a menace to the public health, safety, or welfare in its present condition and use.

3. An area in which there is a predominance of buildings or improvements which by reason of age, history, architecture or significance should be preserved or restored to productive use.

4. An area which is appropriate as an economic development area as defined in section 403.17.

5. An area designated as appropriate for public improvements related to housing and residential development, or construction of housing and residential development, including single or multifamily housing.

[C81, §404.1]

91 Acts, ch 214, §6, 7; 97 Acts, ch 214, §10

Referred to in §404.2, 404.3A, 419.17

404.2 Conditions mandatory.

A city or county may only exercise the authority conferred upon it in this chapter after the following conditions have been met:

1. The governing body has adopted a resolution finding that the rehabilitation, conservation, redevelopment, economic development, or a combination thereof of the area is necessary in the interest of the public health, safety, or welfare of the residents of the city, or county as applicable, and the area substantially meets the criteria of section 404.1.

2. The city or county has prepared a proposed plan for the designated revitalization area. The proposed plan shall include all of the following:

a. A legal description of the real estate forming the boundaries of the proposed area along with a map depicting the existing parcels of real estate.

b. The existing assessed valuation of the real estate in the proposed area, listing the land and building values separately.

c. A list of names and addresses of the owners of record of real estate within the area.

d. The existing zoning classifications and district boundaries and the existing and proposed land uses within the area.

e. Any proposals for improving or expanding city or county services within the area including but not limited to transportation facilities, sewage, garbage collection, street maintenance, park facilities and police and fire protection.

f. A statement specifying whether the revitalization is applicable to none, some, or all of the property assessed as residential, agricultural, commercial, or industrial property within the designated area or a combination thereof and whether the revitalization is for rehabilitation and additions to existing buildings or new construction or both. If revitalization is made applicable only to some property within an assessment classification, the definition of that subset of eligible property must be by uniform criteria which further some planning objective identified in the plan. The city shall state how long it is estimated that the area shall remain a designated revitalization area which time shall be longer than one year from the date of designation and shall state any plan by the city to issue revenue bonds for revitalization projects within the area. For a county, a revitalization area shall include only property which will be used as industrial property, commercial property, or residential property. However, a county shall not provide a tax exemption under this chapter to commercial property or residential property which is located within the limits of a city.

g. The provisions that have been made for the relocation of persons, including families, business concerns and others, whom the city or county anticipates will be displaced as a result of improvements to be made in the designated area.

h. Any tax exemption schedule authorized in section 404.3, subsection 5, that shall be used in lieu of the schedule set out in section 404.3, subsection 1, 2, 3, or 4. In the case of a county, the tax schedules used shall only be applicable to property of the type for which the revitalization area is zoned at the time the county designates the area a revitalization area.

i. The percent increase in actual value requirements that shall be used in lieu of the fifteen and ten percent requirements specified in section 404.3, subsection 8 and in section 404.5. This percent increase in actual value requirements shall not be greater than that provided in this chapter and shall be the same requirements applicable to all existing revitalization areas.

j. A description of any federal, state or private grant or loan program likely to be a source of funding for that area for residential improvements and a description of any grant or loan program which the city or county has or will have as a source of funding for that area for residential improvements.

3. The city or county has scheduled a public hearing and notified all owners of record of real property located within the proposed area and the tenants living within the proposed area in accordance with section 362.3 or 331.305, as applicable. In addition to notice by publication, notification shall also be given by ordinary mail to the last known address of the owners of record. The city or county shall also send notice by ordinary mail addressed to the "occupants" of addresses located within the proposed area, unless the city council or board of supervisors, by reason of lack of a reasonably current and complete address list, or for other good cause, shall have waived the notice. Notwithstanding section 362.3 or 331.305, as applicable, the notice shall be given by the thirtieth day prior to the public hearing.

4. The public hearing has been held.

5. a. A second public hearing has been held if:

(1) The city or county has received within thirty days after the holding of the first public hearing a valid petition requesting a second public hearing containing the signatures and current addresses of property owners that represent at least ten percent of the privately owned property within the designated revitalization area or;

(2) The city or county has received within thirty days after the holding of the first public

hearing a valid petition requesting a second public hearing containing the signatures and current addresses of tenants that represent at least ten percent of the residential units within the designated revitalization area.

b. At any such second public hearing the city or county may specifically request those in attendance to indicate the precise nature of desired changes in the proposed plan.

6. The city or county has adopted the proposed or amended plan for the revitalization area after the requisite number of hearings. The city or county may subsequently amend this plan after a hearing. Notice of the hearing shall be published as provided in section 362.3 or 331.305, except that at least seven days' notice must be given and the public hearing shall not be held earlier than the next regularly scheduled city council or board of supervisors meeting following the published notice. A city which has adopted a plan for a revitalization area which covers all property within the city limits may amend that plan at any time, pursuant to this section, to include property which has been or will be annexed to the city. The provisions of the original plan shall be applicable to the property which is annexed and the property shall be considered to have been part of the revitalization area as of the effective date of its annexation to the city.

[C81, §404.2]

83 Acts, ch 173, §1, 4, 5; 85 Acts, ch 95, §1; 86 Acts, ch 1245, §848, 849; 89 Acts, ch 2, §1; 91 Acts, ch 214, §5, 8 - 11; 92 Acts, ch 1191, §1, 4; 96 Acts, ch 1204, §38, 39; 2004 Acts, ch 1165, §1, 11, 12; 2010 Acts, ch 1061, §159, 180; 2013 Acts, ch 123, §24, 30; 2021 Acts, ch 20, §4, 14, 15
 Referred to in §404.3, 404.4, 404.5, 404.6, 419.17
 2021 amendment to subsection 2, paragraph f applies to assessment years beginning on or after January 1, 2022; 2021 Acts, ch 20, §15

404.3 Basis of tax exemption.

1. All qualified real estate assessed as residential property is eligible to receive an exemption from taxation based on the actual value added by the improvements. The exemption is for a period of ten years. The amount of the exemption is equal to a percent of the actual value added by the improvements, determined as follows: One hundred fifteen percent of the value added by the improvements. However, the amount of the actual value added by the improvements which shall be used to compute the exemption shall not exceed twenty thousand dollars and the granting of the exemption shall not result in the actual value of the qualified real estate being reduced below the actual value on which the homestead credit is computed under section 425.1.

2. All qualified real estate is eligible to receive a partial exemption from taxation on the actual value added by the improvements. The exemption is for a period of ten years. The amount of the partial exemption is equal to a percent of the actual value added by the improvements, determined as follows:

- a. For the first year, eighty percent.
- b. For the second year, seventy percent.
- c. For the third year, sixty percent.
- d. For the fourth year, fifty percent.
- e. For the fifth year, forty percent.
- f. For the sixth year, forty percent.
- g. For the seventh year, thirty percent.
- h. For the eighth year, thirty percent.
- i. For the ninth year, twenty percent.
- j. For the tenth year, twenty percent.

3. All qualified real estate is eligible to receive a one hundred percent exemption from taxation on the actual value added by the improvements. The exemption is for a period of three years.

4. a. All qualified real estate assessed as residential property is eligible to receive a one hundred percent exemption from taxation on the actual value added by the improvements.

b. The exemption is for a period of ten years.

5. A city or county may adopt a different tax exemption schedule than those allowed in subsection 1, 2, 3, or 4. The different schedule adopted shall not allow a greater exemption, but may allow a smaller exemption, in a particular year, than allowed in the schedule specified

in the corresponding subsection of this section. A different schedule adopted by a city or county shall apply to every revitalization area within the city or county, unless the qualified property is eligible for an exemption pursuant to section 404.3A or 404.3B, and except in areas of the city or county which have been designated as both urban renewal and urban revitalization areas. In an area designated for both urban renewal and urban revitalization, a city or county may adopt a different schedule than has been adopted for revitalization areas which have not been designated as urban renewal areas.

6. The owners of qualified real estate eligible for the exemption provided in this section or section 404.3A or 404.3B shall elect to take the applicable exemption or shall elect to take the applicable exemption provided in the different schedule authorized by subsection 5 and adopted in the city or county plan if a different schedule has been adopted. Once the election has been made and the exemption granted, the owner is not permitted to change the method of exemption.

7. The tax exemption schedule specified in subsection 1, 2, 3, or 4 shall apply to every revitalization area within a city or county unless a different schedule is adopted in the city or county plan as provided in section 404.2 and authorized by subsection 5.

8. “*Qualified real estate*” as used in this chapter and section 419.17 means real property, other than land, which is located in a designated revitalization area and to which improvements have been added, during the time the area was so designated, which have increased the actual value by at least the percent specified in the plan adopted by the city or county pursuant to section 404.2 or if no percent is specified then by at least fifteen percent, or at least ten percent in the case of real property assessed as residential property or which have, in the case of land upon which is located more than one building and not assessed as residential property, increased the actual value of the buildings to which the improvements have been made by at least fifteen percent. “*Qualified real estate*” also means land upon which no structure existed at the start of the new construction, which is located in a designated revitalization area and upon which new construction has been added during the time the area was so designated. “*Improvements*” as used in this chapter and section 419.17 includes rehabilitation and additions to existing structures as well as new construction on vacant land or on land with existing structures. However, new construction on land assessed as agricultural property shall not qualify as “*improvements*” for purposes of this chapter and section 419.17 unless the governing body of the city or county has presented justification at a public hearing held pursuant to section 404.2 for the revitalization of land assessed as agricultural property by means of new construction. Such justification shall demonstrate, in addition to the other requirements of this chapter and section 419.17, that the improvements on land assessed as agricultural land will utilize the minimum amount of agricultural land necessary to accomplish the revitalization of the other classes of property within the urban revitalization area. However, if such construction, rehabilitation or additions were begun prior to January 29, 1979, or one year prior to the adoption by the city or county of a plan of urban revitalization pursuant to section 404.2, whichever occurs later, the value added by such construction, rehabilitation or additions shall not constitute an increase in value for purposes of qualifying for the exemptions listed in this section. “*Actual value added by the improvements*” as used in this chapter and section 419.17 means the actual value added as of the first year for which the exemption was received.

9. The fifteen and ten percent increase in actual value requirements specified in subsection 8 shall apply to every revitalization area within a city or county unless different percent increases in actual value requirements are adopted in the city or county plan as provided in section 404.2. However, a city or county shall not adopt different requirements unless every revitalization area within the city or county has the same requirements and the requirements do not provide for a greater percent increase than specified in subsection 8.

[C81, §404.3]

83 Acts, ch 173, §2, 3, 5; 91 Acts, ch 186, §5; 91 Acts, ch 214, §11; 2004 Acts, ch 1165, §2, 3, 11, 12; 2013 Acts, ch 123, §25, 30; 2021 Acts, ch 20, §5, 14, 15

Referred to in §404.2, 404.3A, 404.3B, 404.4, 404.5, 404.6, 419.17

2021 amendment to subsection 4, paragraph a applies to assessment years beginning on or after January 1, 2022; 2021 Acts, ch 20, §15

404.3A Residential development area exemption.

Notwithstanding the schedules provided for in section 404.3, all qualified real estate assessed as residential property, excluding property classified as residential property under section 441.21, subsection 14, paragraph "a", subparagraph (6), in an area designated under section 404.1, subsection 5, is eligible to receive an exemption from taxation on the first seventy-five thousand dollars of actual value added by the improvements. The exemption is for a period of five years.

97 Acts, ch 214, §11; 2021 Acts, ch 20, §6, 14, 15

Referred to in §404.3, 419.17

2021 amendment applies to assessment years beginning on or after January 1, 2022; 2021 Acts, ch 20, §15

404.3B Abandoned real property exemption.

1. Notwithstanding the schedules provided for in section 404.3, a city or county may provide that all qualified real estate that meets the definition of abandoned as stated in section 657A.1 is eligible to receive an exemption from taxation based on the schedule set forth in subsection 2 or 3.

2. All qualified real estate described in subsection 1 is eligible to receive a partial exemption from taxation on the actual value added by the improvements. The exemption is for a period of fifteen years. The amount of the partial exemption is equal to a percent of the actual value added by the improvements, determined as follows:

- a. For the first year, eighty percent.
- b. For the second year, seventy-five percent.
- c. For the third year, seventy percent.
- d. For the fourth year, sixty-five percent.
- e. For the fifth year, sixty percent.
- f. For the sixth year, fifty-five percent.
- g. For the seventh year, fifty percent.
- h. For the eighth year, forty-five percent.
- i. For the ninth year, forty percent.
- j. For the tenth year, thirty-five percent.
- k. For the eleventh year, thirty percent.
- l. For the twelfth year, twenty-five percent.
- m. For the thirteenth year, twenty percent.
- n. For the fourteenth year, twenty percent.
- o. For the fifteenth year, twenty percent.

3. All qualified real estate described in subsection 1 is eligible to receive a one hundred percent exemption from taxation on the actual value added by the improvements. The exemption is for a period of five years.

2004 Acts, ch 1165, §4, 11, 12

Referred to in §404.3, 419.17

404.3C Assessment agreements — commercial property.

1. For revitalization areas established under this chapter on or after July 1, 2024, and for first-year exemption applications for property located in a revitalization area in existence on July 1, 2024, filed on or after July 1, 2024, commercial property shall not receive a tax exemption under this chapter unless the city or county, as applicable, and the owner of the qualified real estate enter into a written assessment agreement specifying a minimum actual value until a specified termination date for the duration of the exemption period.

2. a. The assessment agreement shall be presented to the appropriate assessor. The assessor shall review the plans and specifications for the improvements to be made to the property and if the minimum actual value contained in the assessment agreement appears to be reasonable, the assessor shall execute the following certification upon the agreement:

The undersigned assessor, being legally responsible for the assessment of the above described property upon completion of the improvements to be made on it, certifies that the actual value

assigned to that land and improvements upon completion shall not be less than \$.....

b. The assessment agreement with the certification of the assessor and a copy of this subsection shall be filed in the office of the county recorder of the county where the property is located. Upon completion of the improvements, the assessor shall value the property as required by law, except that the actual value shall not be less than the minimum actual value contained in the assessment agreement. This subsection does not prohibit the assessor from assigning a higher actual value to the property or prohibit the owner from seeking administrative or legal remedies to reduce the actual value assigned except that the actual value shall not be reduced below the minimum actual value contained in the assessment agreement. An assessor, county auditor, board of review, director of revenue, or court of this state shall not reduce or order the reduction of the actual value below the minimum actual value in the agreement during the term of the agreement regardless of the actual value which may result from the incomplete construction of improvements, destruction or diminution by any cause, insured or uninsured, except in the case of acquisition or reacquisition of the property by a public entity. Recording of an assessment agreement complying with this subsection constitutes notice of the assessment agreement to a subsequent purchaser or encumbrancer of the land or any part of it, whether voluntary or involuntary, and is binding upon a subsequent purchaser or encumbrancer.

2023 Acts, ch 71, §57, 59
 Referred to in §419.17
 Section effective July 1, 2024; 2023 Acts, ch 71, §59
 NEW section

404.3D Exemptions for residential property.

For revitalization areas established under this chapter on or after July 1, 2024, and for first-year exemption applications for property located in a revitalization area in existence on July 1, 2024, filed on or after July 1, 2024, an exemption authorized under this chapter for property that is residential property shall not apply to property tax levies imposed by a school district.

2023 Acts, ch 71, §58, 59
 Referred to in §419.17
 Section effective July 1, 2024; 2023 Acts, ch 71, §59
 NEW section

404.4 Prior approval of eligibility.

1. A person may submit a proposal for an improvement project to the governing body of the city or county to receive prior approval for eligibility for a tax exemption on the project. The governing body shall, by resolution, give its prior approval for an improvement project if the project is in conformance with the plan for revitalization developed by the city or county. Such prior approval shall not entitle the owner to exemption from taxation until the improvements have been completed and found to be qualified real estate; however, if the proposal is not approved, the person may submit an amended proposal for the governing body to approve or reject.

2. An application shall be filed for each new exemption claimed. The first application for an exemption shall be filed by the owner of the property with the governing body of the city or county in which the property is located by February 1 of the assessment year for which the exemption is first claimed, but not later than the year in which all improvements included in the project are first assessed for taxation, or the following two assessment years, in which case the exemption is allowed for the total number of years in the exemption schedule. However, upon the request of the owner at any time, the governing body of the city or county provides by resolution that the owner may file an application by February 1 of any other assessment year selected by the governing body in which case the exemption is allowed for the number of years remaining in the exemption schedule selected. The application shall contain but not be limited to all of the following information:

- a. The nature of the improvement.
- b. The cost of the improvement project.

- c. The estimated or actual date of completion.
- d. The tenants that occupied the owner's building on the date the city or county adopted the resolution referred to in section 404.2, subsection 1.
- e. Which exemption in section 404.3 or in the different schedule, if one has been adopted, will be elected.

3. The governing body of the city or county shall approve the application, subject to review by the local assessor pursuant to section 404.5, if the project is in conformance with the plan for revitalization developed by the city or county, is located within a designated revitalization area, and if the improvements were made during the time the area was so designated. The governing body of the city or county shall forward for review all approved applications to the appropriate local assessor by March 1 of each year with a statement indicating whether section 404.3, subsection 1, 2, 3, or 4 applies or if a different schedule has been adopted, which exemption from that schedule applies. Applications for exemption for succeeding years on approved projects shall not be required.

[C81, §404.4]

87 Acts, ch 156, §1; 91 Acts, ch 214, §11; 92 Acts, ch 1191, §2, 4; 2001 Acts, ch 116, §2; 2002 Acts, ch 1151, §1, 36; 2015 Acts, ch 30, §115

Referred to in §404.5, 419.17

404.5 Physical review of property by assessor.

1. The local assessor shall review each first-year application by making a physical review of the property, to determine if the improvements made increased the actual value of the qualified real estate by at least fifteen percent or at least ten percent in the case of real property assessed as residential property or the applicable percent increase requirement adopted by the city or county under section 404.2. If the assessor determines that the actual value of that real estate has increased by at least the requisite percent, the assessor shall proceed to determine the actual value of the property and certify the valuation determined pursuant to section 404.3 to the county auditor at the time of transmitting the assessment rolls. However, if a new structure is erected on land upon which no structure existed at the start of the new construction, the assessor shall proceed to determine the actual value of the property and certify the valuation determined pursuant to section 404.3 to the county auditor at the time of transmitting the assessment rolls. The assessor shall notify the applicant of the determination, and the assessor's decision may be appealed to the local board of review at the times specified in section 441.37. If an application for exemption is denied as a result of failure to sufficiently increase the value of the real estate as provided in section 404.3, the owner may file a first annual application in a subsequent year when additional improvements are made to satisfy requirements of section 404.3, and the provisions of section 404.4 shall apply. After the tax exemption is granted, the local assessor shall continue to grant the tax exemption, with periodic physical review by the assessor, for the time period specified in section 404.3, subsection 1, 2, 3, or 4, or specified in the different schedule if one has been adopted, under which the exemption was granted. The tax exemptions for the succeeding years shall be granted without the taxpayer having to file an application for the succeeding years.

2. For the purposes of this section, the actual value of the property upon which the value of improvements in the form of rehabilitation or additions to existing structures shall be determined shall be the lower of either the amount listed on the assessment rolls in the assessment year in which such improvements are first begun or the price paid by the owner if the improvements in the form of rehabilitation or additions to existing structures were begun within one year of the date the property was purchased and the sale was a fair and reasonable exchange between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and each being familiar with all the facts relating to the particular property.

[C81, §404.5]

91 Acts, ch 214, §11; 92 Acts, ch 1191, §3, 4; 96 Acts, ch 1204, §40, 41; 2016 Acts, ch 1011, §67

Referred to in §404.2, 404.4, 419.17

404.6 Relocation expense of tenant.

Upon application to it and after verification by it, the city or county shall require compensation of at least one month's rent and may require compensation of actual relocation expenses be paid to a qualified tenant whose displacement is due to action on the part of a property owner to qualify for the benefits under this chapter. However, the city or county may require the persons causing the qualified tenant to be displaced to pay all or a part of the relocation payments as a condition for receiving a tax exemption under section 404.3. "Qualified tenant" as used in this chapter shall mean the legal occupant of a residential dwelling unit which is located within a designated revitalization area and who has occupied the same dwelling unit continuously since one year prior to the city's or county's adoption of the plan pursuant to section 404.2.

[C81, §404.6]

91 Acts, ch 214, §11

Referred to in §419.17

404.7 Repeal of ordinance.

When in the opinion of the governing body of a city or county the desired level of revitalization has been attained or economic conditions are such that the continuation of the exemption granted by this chapter would cease to be of benefit to the city or county, the governing body may repeal the ordinance establishing a revitalization area. In that event, all existing exemptions shall continue until their expiration.

[C81, §404.7]

91 Acts, ch 214, §11

Referred to in §419.17

404.3D Exemptions for residential property.

For revitalization areas established under this chapter on or after July 1, 2024, and for first-year exemption applications for property located in a revitalization area in existence on July 1, 2024, filed on or after July 1, 2024, an exemption authorized under this chapter for property that is residential property shall not apply to property tax levies imposed by a school district.

2023 Acts, ch 71, §58, 59

Referred to in §419.17

Section effective July 1, 2024; 2023 Acts, ch 71, §59

NEW section

331.305 Publication of notices — electronic delivery authorization.

1. Unless otherwise provided by state law, if notice of an election, hearing, or other official action is required by this chapter, the board shall publish the notice at least once, not less than four nor more than twenty days before the date of the election, hearing, or other action, in one or more newspapers which meet the requirements of section 618.14. Notice of an election shall also comply with section 49.53.

2. *a.* If the board is required or authorized by law to publish a notice or any other information regarding the county budget or a county property tax levy, the county shall also provide the notice or information by electronic means to all persons who have by electronic or other means authorized the receipt of such items under this subsection.

b. An authorization to receive notices or other information by electronic means under this subsection shall continue until revoked in writing by the person. Such revocation may be provided to the board electronically in a manner approved by the board.

c. Electronic means includes delivery to an electronic mail address or by other electronic means reasonably calculated to apprise the person of the information that is being provided, as designated by the authorizing person.

d. Information compiled or possessed by the board for the purposes of complying with authorizations for delivery by electronic means including but not limited to taxpayer electronic mail addresses, post office addresses, revocations, and passwords or other methods of protecting taxpayer information are not public records and are not subject to disclosure under chapter 22.

[R60, §312(23); C73, §303(24); C97, §423; SS15, §423; C24, 27, 31, 35, 39, §5261; C46, 50, 54, 58, §330.18, 345.1; C62, 66, §111A.6, 330.18, 345.1; C71, §111A.6, 313A.35, 330.18, 345.1; C73, §111A.6, 313A.35, 330.18, 345.1, 361.5; C75, 77, 79, §111A.6, 313A.35, 330.18, 332.3(13), 345.1, 361.5; C81, §111A.6, 313A.35, 330.18, 332.3(13), 345.1, 361.5, 444.9(2); S81, §331.305; 81 Acts, ch 117, §304]

2021 Acts, ch 132, §1

Referred to in §6B.11, 28J.21, 69.14A, 137.104, 306.30, 309.65, 311.12, 330.18, 331.301, 331.302, 331.361, 331.402, 331.425, 331.442, 331.443, 331.447, 331.464, 331.471, 331.479, 335.5, 335.6, 336.13, 336.16, 350.5, 357.4, 357C.3, 357E.4, 357H.3, 357H.10, 358.4, 358.6, 358.27, 358.29, 358.30A, 358.33, 358C.5, 358C.7, 358C.18, 358C.21, 358C.22, 359.7, 404.2, 404B.2, 404B.3, 427B.26, 461A.31A, 468.15

ORDINANCE NO. 58

AN ORDINANCE DESIGNATING THE AREA WITHIN THE CORPORATE BOUNDARIES OF APPANOOSE COUNTY AS A REVITALIZATION AREA AND ADDING A REVITALIZATION PLAN FOR THE AREA

BE IT ENACTED By the Board of Supervisors of Appanoose County, Iowa;

Section 1

The entire area within the corporate boundaries of Appanoose County, Iowa as established and existing as of _____, will be and is hereby declared pursuant to the Code of Iowa, Chapter 404, to be Revitalization Area.

Section 2

The revitalization plan for Appanoose County, Iowa dated and until deemed no longer necessary by the Board of Supervisors, on file with the Office of the County Auditor will be hereby declared to be Revitalization Plan for that area of Appanoose County, Iowa, designated in Section 1 above.

Section 3

This ordinance shall be in full force and effect from and after its final passage, approval and publication as provided by law.

Section 4

If any portion of the ordinance shall be held unconstitutional or invalid for any reason, this decision shall not affect the remaining portions of this ordinance not so declared unconstitutional or invalid.

This ordinance was duly passed and adopted by the Board of Supervisors of Appanoose County, Iowa and approved by the undersigned Chairman on the _____ Day of _____

Chairman

ATTEST:

County Auditor

EMS Distribution

EMS Service	5000-01200-352-3	2022	2023	2024	2025	2026
	Vendor #					
Moravia First Responders	6133	\$ 6,170	\$ 8,618	\$ 10,874	\$ 8,210	\$ 13,510
Moulton First Responders	6134	\$ 8,892	\$ 8,487	\$ 10,652	\$ 8,043	\$ 14,582
Mystic First Responders	6135	\$ 4,265	\$ 5,606	\$ 7,767	\$ 5,865	\$ 6,519
Appanoose Co. Water Rescue	6138	\$ 2,087	\$ 1,496	\$ 2,108	\$ 1,592	\$ 38,793.53
Seymour First Responders	6136	\$ 1,089	\$ 743	\$ 1,110	\$ 839	\$ 750
Southern Appanoose County	6567	\$ 2,631	\$ 3,695	\$ 4,438	\$ 3,351	\$ 4,399
City of Centerville	590	\$ 65,601	\$ 70,415	\$ 74,007	\$ 50,825	\$ -
Cincinatti Fire					\$ 2,500	\$ 3,927
Moulton Fire					\$ 2,500	\$ 3,063
Totals		\$ 90,735	\$ 99,060	\$ 110,956	\$ 83,725	\$ 85,543.53

Department	Call Volume Percent of Total	
Moulton Fire	39	7.47%
Cincinnati Fire	50	9.58%
Moravia Fire & Rescue	172	32.95%
Mystic Fire	83	15.90%
Moulton Ambulance	122	23.37%
SAC	56	10.73%
Total	522	100.00%

Appanoose Co. EMS Council Meeting Minutes

February 4, 2026
7:00 pm
Moravia Fire Station

Proposed Agenda:

1. Call meeting to order – Ryan called meeting to order at 19:00
 - A) In attendance –
 - 1) In person - Ryan Moore, Jessi Moore, Alisha Wells, James McGill, Jed Ballanger, John Clausen, Ashley Snow, Calvin Welch
 - 2) Via Zoom - Zach Musgrove, Justin Hudson, Jeremy Hudson, Vicki Butler
2. Approve agenda John motioned to approve, 2nd by Alisha, motion carried
3. Approve minutes of last meeting (Jan. 7th, 2026) – Ryan read meeting minutes, Jed motioned to approve, Alisha 2nd, motion carried
4. Old business:
5. New business:
 - A) Discuss service delegates and alternates
 - 1) discussion to amend by-laws to split Centerville Fire Rescue into Centerville Fire & Centerville Fire Rescue – Alisha motioned to add reviewing of by-laws at the next meeting, John 2nd, motion carried
 - 2) motioned by Jed to approve current list of delegates, Alisha 2nd, motion carried
 - B) Review CFR budget
 - 1) discussion on Centerville Fire Rescue’s budget proposal, increase last year however last year was said to be so high due to ambulance cost
 - 2) discussion around current budget would have taxes at around \$0.63 and max is at \$0.75 so concerns of amount being on the high end, request within \$0.12 of max amount for the next 12 years of current levy
 - 3) concerns of lack of 2nd crew coverage 24/7
 - 4) concerns of lowering other departments’ funding to support CFR as other departments need funds for improvement of their equipment
 - 5) Last year’s amount requested was \$390,000 and this year is \$434,705
 - 6) Motioned by Vicki, 2nd by Jeremy to provide Board of Supervisors with our concerns listed above B 1-5 regarding the budget, 8-yes, 1-no, motion carried
 - C) Discuss distribution of EMS surtax funds - \$85,543.53

- 1) Discussion of possible breakdown of funds to each department – \$41000 / total calls 522 = \$78.54 per call, Moulton receiving an additional \$5000 due to ALS level of service
 - i. Moulton Fire - 39 calls - \$3063
 - ii. Cincinnati Fire - 50 calls - \$3927
 - iii. Moravia Fire & Rescue - 172 calls - \$13510
 - iv. Mystic Fire - 83 calls - \$6519
 - v. SAC - 56 calls - \$4399
 - vi. Moulton Ambulance - 122 calls - \$14582
 - vii. Water Rescue - \$38,793.53
 - viii. Seymour - \$750
 - 2) Discussion of having a larger amount of funds allocated to water rescue for training of new divers and equipment
 - 3) Discussion around reporting of call volume
 - 4) Jed motioned to approve distribution of EMS surtax funds breakdown listed in C-1, John 2nd, all ayes, motioned carried
6. Open discussion:
- A) MCI even on 4/18 – planning is in process
 - B) HAZMAT training 3/10
 - C) PRI Rescue Weekend 3/28-3/29 in Boone
 - D) PRI doing confined space training on 10/10 in Moravia
 - E) PRI doing Ice Rescue training on 2/27/27, Moravia will be holding, location not yet determined
7. Set date and time of next meeting – no current date planned at this time
8. Adjourn – motioned by Justin to adjourn at 20:44, 2nd by Jed, motioned carried

The above meeting minutes were prepared by the Appanoose EMS Council Secretary Ashley Snow.

Solutions License/Support Agreement - Exhibit A for Appanoose County

G This year's License/Support Agreement reflects a 7 percent increase from last year.

SUPPORT FEES: A support fee of : \$48,998.87 shall be paid by the Customer to cover the the following licensed programs as indicated: The Agreement starts on 07/01/26 and ends on 06/30/27.

		Annual Fee
Group A.		
	<u>Assessor Administration Applications</u>	
<u>1</u>	Base Real Estate / Grain / Partial Exemption / M & E	\$4,902.38
	Sales Ratio Integration into base Real Estate	\$0.00
<u>1</u>	Vanguard Integrated Work Module	\$2,018.63
	Schneider/Sidwell Transfer of CSR, Val. Acres	\$0.00
		\$6,921.00
	<u>Auditor</u>	
<u>1</u>	Base Real Estate / Grain / Utility Tax / TIF support	\$4,902.38
	Transfer Book and Reports	\$0.00
<u>1</u>	Government General Ledger/Accounts Payable/Budgets and Accrual Reporting	\$5,190.75
<u>1</u>	Government Payroll System	\$4,253.53
<u>1</u>	Fixed Assets - Basic Inventory	\$576.75
	Drainage Accounting - Subsystem	\$0.00
	Drainage Real Estate - Subsystem	\$0.00
		\$14,923.41
	<u>Engineer</u>	
<u>1</u>	D.O.T. Accounting & Payroll System w/ interface to Auditor	\$4,325.63
<u>1</u>	Equipment Costs & Records	\$865.13
	Parts & Materials Inventory	\$0.00
		\$5,190.75
	<u>Recorder</u>	
<u>1</u>	Instrument Indexes	\$3,748.88
<u>1</u>	Accounts Receivable	\$865.13
	Vital Statistics	\$0.00
		\$4,614.00
	<u>Treasurer</u>	
<u>1</u>	Tax Receipting, Specials, Payments, Apportionment, Daily Cash Out & TaxSale	\$7,020.62
<u>1</u>	Online Tax Payments - Loading, Receiving & Monitoring- Annual Fee	\$1,704.03
<u>1</u>	Miscellaneous Receipts / GL / Treasurer's Sub-ledger	\$2,883.75
	Drainage Tax Receipts-Subsystem	\$0.00
	Drainage Certificate Ledger-Subsystem	\$0.00
	Banking & Investments	\$0.00
<u>1</u>	Document Locator (Imaging) for DOT Library	\$865.13
		\$12,473.53
	<u>Specialty Applications and/or Support</u>	
<u>1</u>	IBM I Server Management - for 9105-41B	\$3,145.91
	OnDemand Printer Output to Storage Definitions	\$0.00
<u>1</u>	Scanning Interface for Imaging for Document Locator for 1st User	\$865.13
<u>1</u>	Scanning Interface for Imaging for Document Locator for additional Users	\$865.13
	CSN Interface includes 1 license of Claims by Department	\$0.00
	Urban Revitalization, Annexation and Phase in	\$0.00
	Records Storage Management	\$0.00
	Third Party Transfer Book Interface	\$0.00
	Claims by department Interface for	\$0.00
		\$0.00
	Payroll by Department Interface for -	\$0.00
		\$0.00
		\$4,876.16
G	License/Support Agreement TOTAL	\$48,998.87

Solutions License/Support Agreement - Exhibit A for Appanoose County

The Support fee shall cover the following items for those Licensed programs indicated.

Federal and State Mandated Enhancements

Minor Enhancements

Major Enhancements as specified in the Agreement

Phone Support shall include and be limited to:

2 hours of support aggregate per incident related to questions on the correct use and function of the Licensed Program.
All phone related support shall be limited to an 8 hour aggregate per office, per month.

Phone Support through this Agreement does not cover:

Questions on the use of the Operating System, Database or Utilities. This may be covered by a variety of other service Agreements. Examples would be IBM i OS V7R3, Windows Server 2019, 2022, Microsoft Windows SQL Server 2022, etc.

Questions on Hardware This may be covered by a variety of other service Agreements.

Fixing the Customer's data due to mistakes or incorrect usage of the program, requiring programming or other methods not covered.

Performance of data audits to determine nature customer data discrepancies. (Example: Customers out of balance)

Phone Support shall not be construed to include training. -- Training is offered at additional rate as described in support agreement.

Solutions support team will not train Customer on core responsibilities of their office. Support is strictly prohibited to reasonable assistance and guidance related to software functionality and maintenance

All other duties performed over the phone shall incur our usual rates as specified in the Agreement

User Group Training in the use of Licensed Programs may, from time to time, be arranged by Vendor. There may be a nominal charge for the class, to cover the cost of preparation, materials and facilities

IBM i Server Management

System Administration, Troubleshooting & Support

Solutions will supply the following covered services to the Customer in the form of phone support or remote assistance, to assist the Customer in resolving problems with the specified IBM i-Series or IBM i installed software and attached hardware. Model 9105-41B located at Appanoose County Courthouse.

Solutions will provide up to 2 hours per month of Phone Support or Online Remote Assistance support, cumulatively. Additional time spent providing support over the stated maxims shall incur charges as per Solutions usual and customary rates (Level III).

Trouble Shooting Personal Computers, Printer, or Storage Interfaced to the IBM i - electronically attached to the operating System - The Customer is required to have the device correctly networked to the IBM i, and identifiable as a Workstation, Printer or Storage to the IBM i operating system.

Message identifiers in any message queue

System Administration support for Solutions Application installs & upgrade

Job restarts & Application procedures

Create & maintain file systems, directories, & log files

Support for data backups and assistance in creating backup schedules

Phone Support and Online Remote Assistance

Phone Support and Online Remote Assistance shall be defined as a "Best Effort" by Solutions to Resolve Problems over the phone, modem or other electronic means that the Customer may have with the Customer's Specified Covered Processor(s) Specified installed Software if installed on the covered Processor(s) and Specified hardware if attached Electronically to the Covered Processors(s). Should the problem require on-site labor to resolve the problem, the Customer shall incur charges as per Solutions usual and customary rates. In addition to Resolving Customer Problems, Solutions will make a "Best Effort" to answer miscellaneous questions, provide advice and consulting via phone support to the Customer in regards to IBM i Products purchased by the Customer from Solutions.

When Solutions is unable to resolve the Customer's problems in regards to the Customer's Hardware, IBM i Software, or IBM Middleware Software, Solutions will assist the Customer in obtaining additional support, either through "Solutions' On-line License/Support Agreement or direct from IBM or from other third party support providers. By acting as the Customer's representative, this will shorten the amount of time needed to resolve level two type problems. These services may be billable to the Customer from IBM or third party support providers.

IBM i Software Patch Management

Assist Customer's Assigned IBM i Administrator to Apply operating system patches (PTFs) - Phone or Online Remote Assistance 2 hour maximum still applies. Adhere to Customer-approved change management windows

IBM i Software Upgrades and Updates

Remote Install of Version and Release Upgrades and Updates - Phone or Online Remote Assistance - Phone or Online Remote Assistance 2 hour maximum still applies. Adhere to Customer-approved change management windows

Managing Users

Assist Customer's Assigned System I Administrator in Managing Users on the specified system(s) Including: User Profiles, Security Levels, Job Profiles and Output Ques. - Phone or Online Remote Assistance 2 hour maximum still applies

Solutions License/Support Agreement - Exhibit A for Appanoose County

6 LICENSE / SUPPORT FEES: The support fees listed below shall be paid per year by the Customer to cover the following licensed programs as indicated. The Agreement starts on July 1, 2026 and ends on June 30, 2031.

		Jul-26	Jul-27	Jul-28	Jul-29	Jul-30
		Increase	Increase	Increase	Increase	Increase
Group A.						
As		1.06	1.05	1.05	1.04	1.04
<u>1</u>	Base Real Estate / Grain / Partial Exemption / M & E	\$4,856.56	\$5,099.39	\$5,354.36	\$5,568.53	\$5,791.27
	Sales Ratio Integration into base Real Estate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>1</u>	Vanguard Integrated Work Module	\$1,999.76	\$2,099.75	\$2,204.74	\$2,292.93	\$2,384.64
	Schneider/Sidwell Transfer of CSR, Val. Acres	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$6,856.32	\$7,199.14	\$7,559.09	\$7,861.46	\$8,175.92
	Auditor					
<u>1</u>	Base Real Estate / Grain / Utility Tax / TIF support	\$4,856.56	\$5,099.39	\$5,354.36	\$5,568.53	\$5,791.27
	Transfer Book and Reports	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>1</u>	Government General Ledger/Accounts Payable/Budgets and Accrual Reporting	\$5,142.24	\$5,399.35	\$5,669.32	\$5,896.09	\$6,131.94
<u>1</u>	Government Payroll System	\$4,213.78	\$4,424.47	\$4,645.69	\$4,831.52	\$5,024.78
<u>1</u>	Fixed Assets - Basic Inventory	\$571.36	\$599.93	\$629.92	\$655.12	\$681.33
	Drainage Accounting - Subsystem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Drainage Real Estate - Subsystem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$14,783.94	\$15,523.14	\$16,299.30	\$16,951.27	\$17,629.32
	Engineer					
<u>1</u>	D.O.T. Accounting & Payroll System w/ interface to Auditor	\$4,285.20	\$4,499.46	\$4,724.43	\$4,913.41	\$5,109.95
<u>1</u>	Equipment Costs & Records	\$857.04	\$899.89	\$944.89	\$982.68	\$1,021.99
	Parts & Materials Inventory	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$5,142.24	\$5,399.35	\$5,669.32	\$5,896.09	\$6,131.94
	Recorder					
<u>1</u>	Instrument Indexes	\$3,713.84	\$3,899.53	\$4,094.51	\$4,258.29	\$4,428.62
<u>1</u>	Accounts Receivable	\$857.04	\$899.89	\$944.89	\$982.68	\$1,021.99
	Vital Statistics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$4,570.88	\$4,799.42	\$5,039.40	\$5,240.97	\$5,450.61
	Treasurer					
<u>1</u>	Tax Receipting, Specials, Payments, Apportionment, Daily Cash Out & TaxSale	\$6,955.01	\$7,302.76	\$7,667.90	\$7,974.61	\$8,293.60
<u>1</u>	Online Tax Payments - Loading, Receiving & Monitoring- Annual Fee	\$1,688.11	\$1,772.51	\$1,861.14	\$1,935.59	\$2,013.01
<u>1</u>	Miscellaneous Receipts / GL / Treasurer's Sub-ledger	\$2,856.80	\$2,999.64	\$3,149.62	\$3,275.61	\$3,406.63
	Drainage Tax Receipts-Subsystem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Drainage Certificate Ledger-Subsystem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Banking & Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>1</u>	Document Locator (Imaging) for DOT Library	\$857.04	\$899.89	\$944.89	\$982.68	\$1,021.99
		\$12,356.96	\$12,974.81	\$13,623.55	\$14,168.49	\$14,735.23
	Specialty Applications and/or Support					
<u>1</u>	IBM I Server Management - for 9105-41B	\$3,116.51	\$3,272.33	\$3,435.95	\$3,573.39	\$3,716.33
	OnDemand Printer Output to Storage Definitions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>1</u>	Scanning Interface for Imaging for Document Locator for 1st User	\$857.04	\$899.89	\$944.89	\$982.68	\$1,021.99
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	CSN Interface includes 1 license of Claims by Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Urban Revitalization, Annexation and Phase in	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Records Storage Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Third Party Transfer Book Interface	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Claims by department Interface for	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Payroll by Department Interface for -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$4,830.59	\$5,072.12	\$5,325.72	\$5,538.75	\$5,760.30
6	License/Support Agreement TOTAL	\$48,540.93	\$50,967.98	\$53,516.38	\$55,657.03	\$57,883.31

Solutions License/Support Agreement - Exhibit A for Appanoose County

The Support fee shall cover the following items for those Licensed programs indicated.

Federal and State Mandated Enhancements

Minor Enhancements

Major Enhancements as specified In the Agreement

Phone Support shall include and be limited to:

2 hours of support aggregate per incident related to questions on the correct use and function of the Licensed Program.
All phone related support shall be limited to an 8 hour aggregate per office, per month.

Phone Support through this Agreement **does not cover:**

Questions on the use of the Operating System, Database or Utilities. This may be covered by a variety of other service Agreements. Examples would be IBM i OS V7R3, Windows Server 2019, 2022, Microsoft Windows SQL Server 2022, etc.

Questions on Hardware This may be covered by a variety of other service Agreements.

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All other duties performed over the phone shall incur our usual rates as specified in the Agreement

User Group Training In the use of Licensed Programs may, from time to time, be arranged by Vendor. There may be a nominal charge for the class, to cover the cost of preparation, materials and facilities

IBM i Server Management

System Administration, Troubleshooting & Support

Solutions will supply the following covered services to the Customer in the form of phone support or remote assistance, to assist the Customer in resolving problems with the specified IBM i-Series or IBM i installed software and attached hardware. Model 9105-41B located at Appanoose County Courthouse.

Solutions will provide up to 2 hours per month of Phone Support or Online Remote Assistance support, cumulatively. Additional time spent providing support over the stated maxims shall incur charges as per Solutions usual and customary rates (Level III).

Trouble Shooting Personal Computers, Printer, or Storage Interfaced to the IBM i - electronically attached to the operating System - The Customer is required to have the device correctly networked to the IBM i, and identifiable as a Workstation, Printer or Storage to the IBM i operating system.

Message Identifiers In any message queue

System Administration support for Solutions Application Installs & upgrade

Job restarts & Application procedures

Create & maintain file systems, directories, & log files

Support for data backups and assistance in creating backup schedules

Phone Support and Online Remote Assistance

Phone Support and Online Remote Assistance shall be defined as a "Best Effort" by Solutions to Resolve Problems over the phone, modem or other electronic means that the Customer may have with the Customer's Specified Covered Processor(s) Specified installed Software if installed on the covered Processor(s) and Specified hardware if attached Electronically to the Covered Processors(s). Should the problem require on-site labor to resolve the problem, the Customer shall incur charges as per Solutions usual and customary rates. In addition to Resolving Customer Problems, Solutions will make a "Best Effort" to answer miscellaneous questions, provide advice and consulting via phone support to the Customer in regards to IBM i Products purchased by the Customer from Solutions.

When Solutions is unable to resolve the Customer's problems in regards to the Customer's Hardware, IBM i Software, or IBM Middleware Software, Solutions will assist the Customer in obtaining additional support, either through "Solutions' On-line License/Support Agreement or direct from IBM or from other third party support providers. By acting as the Customer's representative, this will shorten the amount of time needed to resolve level two type problems. These services may be billable to the Customer from IBM or third party support providers.

IBM i Software Patch Management

Assist Customer's Assigned IBM i Administrator to Apply operating system patches (PTFs) - Phone or Online Remote Assistance 2 hour maximum still applies. Adhere to Customer-approved change management windows

IBM i Software Upgrades and Updates

Remote Install of Version and Release Upgrades and Updates - Phone or Online Remote Assistance - Phone or Online Remote Assistance 2 hour maximum still applies. Adhere to Customer-approved change management windows

Managing Users

Assist Customer's Assigned System i Administrator in Managing Users on the specified system(s) Including: User Profiles, Security Levels, Job Profiles and Output Ques. - Phone or Online Remote Assistance 2 hour maximum still applies



A division of HARRIS LOCAL GOVERNMENT

"Solutions", Inc.
2311 West 18th Street, Spencer Iowa 51301
712-262-4520

Licensed Code License/Support Agreement

This License/Support Agreement ("this Agreement") is made and entered into this 1st day of July 2026 by and between "Solutions", Inc. (hereinafter "Vendor"), a (Software Developer and Licensor) with principal offices at 2311 West 18th Street Spencer Iowa 51301-2631, and Appanoose County, hereinafter "Customer"), a (Local Government and its Offices) with principal offices at: 201 N 12th Street Centerville, IA 52544

WHEREAS,

Vendor is in the business of developing computer programs, certain of which computer programs have already been Licensed by the Customer; and,

WHEREAS,

The Customer desires to retain the services of Vendor to maintain and service the computer programs licensed by the Customer from Vendor, **for a period up to five (5) years**, such maintenance and service of the Vendor's computer programs to be accomplished by Vendor pursuant to the terms of the Agreement.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein, Vendor and the Customer hereby agree as follows:

Section 1 - Definitions

For the purposes of this Agreement, the following definitions shall apply to the respective capitalized terms:

1.1 "Licensed Program" The computer software described in Exhibit A hereto, including any extracts from such software, derivative works of such software, or collective works constituting such software (such as subsequent Releases) to the extent offered to Customer under this Agreement or the License Agreement.

1.2 "Custom Program" Any program that has been requested by the Customer to be written or installed in addition to the Customer's Licensed Program described in Exhibit A hereto.

1.3 "Non Maintained Program" Any program no longer maintained and updated to Vendor's current Release by the Customer. This can also be any program no longer offered for License by Vendor.

1.4 "Installation" The preparation and the loading of new or revised Licensed Programs onto the Customer's existing hardware. Installation is not limited to on-site loading, but also includes Licensed Programs sent or delivered to the Customer by Vendor.

1.5 "Error" Any failure of the Licensed Program to conform in all material respects to the functional specifications for the Licensed Program. However, any nonconformity resulting from Customer's misuse or improper use of the Licensed Program or combining or merging the Licensed Program with any hardware or software not supplied by Vendor, or not authorized to be so combined or merged by Vendor, shall not be considered an Error.

1.6 "Error Correction" Either a software modification or addition that, when made or added to the Licensed Program, establishes material conformity of the Licensed Program to the functional specifications, or a procedure or routine that, when observed in the regular operation of the Licensed Program, eliminates the practical adverse effect on Customer of such nonconformity.

1.7 "Enhancement" Any modification or addition that, when made or added to the Licensed Program, materially changes it's utility, efficiency, functional capability, or application, but that does not constitute solely an Error Correction. Enhancements may be designated by Vendor as minor or major, depending on Vendor's assessment of their value and of the function added to the preexisting Licensed Program.



1.8 "Normal Working Hours" The hours between 8:00 A.M and 5:00 P.M. Central Standard Time, on the days Monday through Friday, excluding regularly scheduled holidays of Vendor.

1.9 "Releases" New versions of the Licensed Program, which new versions may include both Error Corrections and Enhancements.

1.10 "Major Enhancement" Shall be further defined as: Any modification or addition that, when made or added to the Licensed Program, materially changes the Programs file structure and may require Program modifications to any of the Customer's Custom Programming.

1.11. "User Requested Major Enhancements" An enhancement of a Licensed Program requested by a 75% minimum majority of users of that Licensed Program.

1.12 "Federal or State Mandated Enhancement" An enhancement mandated by a change or definition of Federal or State code.

1.13 "Minor Enhancement" An enhancement of a Licensed Program that materially changes its utility, efficiency, functional capability, or application, that Vendor feels will improve the Customer's usage.

1.14 "Trade Secrets" Any information, process, or idea developed by Vendor which Vendor considers confidential. Examples of trade secrets include, but are not limited to:

1.14.1 Licensed Program reports, source code, object code, and documentation developed by Vendor.

1.14.2 All information relating to Vendor Licensed Programs now existing or currently under development by Vendor.

1.15 "Training" The instruction of the Customer and/or the Customer's employees in the use of Vendor Programs.

1.16 "Agreement Term." The term of this Agreement is **five (5) years**, commencing on the entered date and concluding on the anniversary of the entered date.

1.17. "Cancellation," means that the Customer is canceling its requirements for all services in program years subsequent to that in which notice of cancellation is provided.

1.18. "Customer support" is a range of customer services to assist customers in making cost effective and correct use of a product. It includes assistance in planning, installation, training, trouble shooting, maintenance, upgrading, and disposal of a product

1.19. "Technical Support" Regarding technology products such as mobile phones, televisions, computers, software products or other electronic or mechanical goods, it is termed technical support.

Section 2 - Scope of Services

2.1 Software License and Restrictions. Contingent upon Customer's compliance with the terms of this Agreement, Vendor grants to Customer a perpetual (subject to Paragraph 12), non-exclusive and non-transferable license to install and permit its employees ("Users") to use the Licensed Programs solely for Customer's internal purposes. Customer shall not copy the Licensed Programs except that Customer may create a limited number of copies of the Licensed Programs as reasonably necessary for archival or back-up purposes. Customer shall not sublicense, redistribute or otherwise allow third parties to use the Licensed Programs, directly or indirectly, whether on a time sharing, remote job entry or service bureau arrangement or otherwise. Customer will not engage any third party to host the Licensed Programs for Customer's use, nor will Customer host for others or otherwise make the Licensed Programs available for use by others. Customer will not modify or prepare derivative works of the Software. Customer will not reverse compile, reverse engineer or reverse assemble the Software or otherwise attempt to derive or obtain any portion of the Software source code. If Customer fails to pay all fees specified in Exhibit A, then Customer shall forfeit the right and license to use the System and shall return them to Vendor.

2.1.1 During the Agreement Term, Vendor shall render the following services in support of the Licensed Program, during Normal Working Hours, subject to the compensation fixed for each type of service in Vendor's rate schedule set forth in 3.2. Rate Schedule hereto:



2.1.2 Vendor shall maintain a program control center capable of receiving by telephone or network transmission, operator reports of system irregularities.

2.1.3 Vendor shall maintain a telephone line that allows Customer to report system problems and seek assistance in use of the Licensed Program.

2.1.4 Vendor shall maintain the human staffing resources and capabilities to provide the services set forth in this Agreement.

2.1.5 Vendor shall be responsible for using all reasonable diligence in correcting verifiable and reproducible Errors when reported to Vendor in Accordance with Vendor's standard reporting procedures. Vendor shall, at time of discovery, initiate work in a diligent manner toward development of an Error Correction. Following completion of the Error Correction, Vendor shall provide the Error Correction through a "temporary fix" consisting of sufficient programming and operating instructions to implement the Error Correction, and Vendor shall include the Error Correction in all subsequent Releases of

the Licensed Program. Vendor shall not be responsible for correcting Errors in any version of the Licensed Program other than the most recent Release of the Licensed Program, provided that Vendor shall continue to support prior Releases superseded by recent Releases for a reasonable period sufficient to allow Customer to implement the newest Release, not to exceed 7 days.

2.1.6 Vendor may, from time to time, issue new Releases of the Licensed Program to its customers generally, containing Error Corrections, Minor Enhancements, and, in certain instances if Vendor so elects, Major Enhancements. Vendor shall provide Customer with one copy of each new Release. Vendor shall provide reasonable assistance to help Customer install and operate each new Release, provided that such assistance, if required to be provided at Customer's facility, shall be subject to the supplemental charges set forth in 3.2. Rate Schedule hereto.

2.1.7 Vendor may, from time to time, offer Major Enhancements to its customers that may be covered under an Annual Maintenance Fee set forth in Exhibit A hereto. Those Major Enhancements not covered under an Annual Maintenance Fee shall be subject to the supplemental charges set forth in 3.2. Rate Schedule hereto.

2.1.8 Subject to space availability, Customer may enroll its employees in Vendor's training classes offered digitally or in person. Such classes are subject to the supplemental charges set forth in 3.2. Rate Schedule hereto.

2.1.9 Vendor shall consider and evaluate the development of Enhancements for the specific use of Customer and shall respond to Customer's requests for additional services pertaining to the Licensed Program (including, without limitation, data conversion and report-formatting assistance), provided that such assistance, if agreed to be provided, shall be subject to supplemental charges mutually agreed to by Support Vendor and Customer.

2.2 During the Agreement term Customer shall be responsible for the following:

2.2.1 The Customer agrees to provide Vendor with dumps, as requested and with sufficient support and test time on the Customer's computer system to duplicate the error, certify that the problem is with Vendor's Programs, and certify that the problem has been corrected.

2.2.2 The Customer shall inform Vendor in writing of any modifications made by the Customer to the Licensed Program. Vendor shall not be responsible for maintaining Customer modified portions of the Licensed Program or for maintaining portions of the Licensed Program affected by Customer modified portions of the Licensed Program. Vendor shall not be responsible for maintaining Custom Program modified portions of the Licensed Program or for maintaining portions of the Licensed Program affected by Custom Program modified portions of the Licensed Program. Corrections for difficulties or defects traceable to the Customer's errors or systems changes shall be subject to the supplemental charges set forth in 3.2. Rate Schedule hereto.



2.2.3 Customer Conduct. Both parties agree to conduct all communications in a professional and respectful manner. The Customer shall ensure that all interactions with Solutions personnel are courteous, constructive, and free from abusive behavior. Prohibited conduct includes, but is not limited to, yelling, use of profanity, personal attacks, threats, discriminatory language, harassment, or any behavior that creates a hostile or unsafe working environment.

Repetitive or ongoing conduct of this nature shall constitute a material breach of this Agreement. Solutions reserves the right, at its discretion, to restrict, suspend, or terminate services if the behavior continues. The Customer will be notified in writing if such conduct places their account at risk of service restriction, suspension, or termination.

2.2.4. The Vendor shall make available to the Customer and publish on an annual basis, the operating system requirements needed to maintain and operate the Licensed Program. The Customer agrees to meet or exceed those requirements on the Computer system that the Licensed Program is licensed for within 90 days of the published date.

Section 3 - Fees and Charges

3.1 Customer shall pay Vendor an Annual Fee covering those Licenses as Specified in Exhibit A. Any additional services provided to the Customer shall incur charges as specified on the rate schedule set forth in 3.2. Rate Schedule hereto. Vendor reserves the right to change its rate schedule (3.2) from time to time, provided that no such change will be effective until at least 30 days after Vendor has given Customer written notice of such change. Such written notice may be in the form of a statement in Vendor's regularly issued newsletter, website, social media or email.

3.2. Rate Schedule – All rates shown are current rates and are subject to change with a thirty (30) day notice.

3.2.1 Primary Shift – Monday through Friday – 8:00AM to 5:00PM. Off Shift 5:01PM to 7:59 PM Monday through Friday. Double time shift - 8:00PM to 7:59AM and weekends (Saturday and Sunday).

3.2.2. Application Support exceeding 2 hours per incident – Current rate is one hundred seventy-five dollars per hour (\$175.00) for Primary Rate Shift unless otherwise described in Exhibit A.

3.2.3 Training Sessions-- Virtual Training, Current rate is one hundred seventy-five dollars (\$175) per hour. On Site Training will incur a rate of \$300 per hour + all travel expenses. Some training will be provided organically through Application Support Tickets not exceeding 2 hours per incident.

3.2.4. Programming related to Escalated Support Tickets or Feature Enhancement requests– Current rate is two hundred ten dollars per hour (\$210.00) for Primary Shift with two hour minimum unless otherwise described in Exhibit A.

3.2.5. IBM i Technical Support – Current rate starts at one hundred seventy-five dollars per hour (\$175.00) an hour for Primary Shift with two hour minimum unless otherwise described in Exhibit A or covered under a Services Agreement. Rate is based on service personnel involved. If outside vendors such as IBM i service or support personnel are involved, their time is not included, even if subcontracted.

3.2.6. Off shift is invoiced at 1.5 times the Prime shift rate with 2 hour minimum. Double time is invoiced at 2.0 times the Prime Shift rate with a 2 hour minimum.

3.2.7. Service orders – Articles 3.2.1., 3.2.2., 3.2.3.3.2.4., and 3.2.5.will require a service order or approval, to be filled out by the Customer on work to be performed by Vendor on behalf of the Customer. Service Orders requiring data augmentation through Programming to correct balancing errors effecting \$500 or more OR opening a prior year's records post year end close will require signature of the Customer and an additional office holding representative/lawyer of the County. A sample of the Service Order is available from the Vendor.

3.2.8.Travel and Expenses - the Customer will be provided an estimate for travel based on location, the number of personnel traveling and time frame. The fee is based on current federal rate for mileage and round trip time to and from the customer's site. Current rate is \$300.00 an hour per person (except level IV) and is subject to change. Other costs such as hotel, per diem meals, parking/tolls will be included in the estimate to be paid by the Customer.



3.3 Reimbursement of Expenses. In addition to the foregoing, Customer shall pay Vendor its actual out-of-pocket expenses as reasonably incurred by Vendor in furtherance of its performance hereunder. Vendor agrees to provide Customer with access to such receipts, ledgers, and other records as may be reasonably appropriate for Customer or its accountants to verify the amount and nature of any such expenses. Expenses shall be reimbursed within fourteen (14) days after receipt of Vendor's invoice.

3.4. Invoices. Vendor shall invoice Customer each calendar month for all fees and charges accrued, and all reimbursable expenses incurred during the previous month(s), and Customer shall pay the invoiced amount promptly upon receipt of such invoice. Any amount not paid within 30 days after the invoice date shall bear interest at the lesser of 1.5 percent per month or the highest rate allowed by applicable law.

3.5. Responsibilities. Customer shall be responsible for procuring, installing, and maintaining all equipment, telephone lines, communications interfaces, hardware (other than the hardware constituting the program control center maintained at Vendor's facilities) and Software necessary to operate the Licensed Software and to obtain from Vendor the services called for by this Agreement.

Section 4 - Proprietary Rights

4.1 To the extent that Vendor may provide Customer with any Error Corrections or Enhancements or any other software, including any new software programs or components, or any compilations or derivative works, or Custom Program, prepared by Vendor (collectively, "Vendor Programs"), Customer may (1) install one set of the Vendor Programs, in the most current form provided by Vendor, in Customer's own facility; (2) use such Vendor Programs in a manner consistent with the requirements of the License Agreement, for purposes of serving Customer's internal business needs; and (3) make one copy of the Vendor Programs in machine-readable form for nonproductive backup purposes only. Customer may not use, copy, or modify the Vendor Programs, or any copy, adaptation, transcription, or merged portion thereof, except as expressly authorized by Vendor. Notwithstanding Section 6 hereof, Customer's rights under this Section 4.1 shall remain in effect for so long as Customer is authorized to use the Licensed Programs under the License Agreement.

4.2 The Vendor Programs are and shall remain the sole property of Vendor, regardless of whether Customer, its employees, or contractors may have contributed to the conception of such work, joined in the effort of its development, or paid Vendor for the use of the work product. Customer shall from time to time take any further action and execute and deliver any further instrument, including documents of assignment or acknowledgment that Vendor may reasonably request in order to establish and perfect its exclusive ownership rights in such works. Customer shall not assert any right, title, or interest in such works, except for the nonexclusive right of use granted to Customer at the time of its delivery or on-site development.

4.3 The Customer acknowledges and agrees that the Vendor Programs, Error Enhancements, Major Enhancements, Minor Enhancements, State Mandated Enhancements, and Custom Programs (hereinafter referred to as "Programs") are Trade Secrets and proprietary products of Vendor, and as such are protected by Trade Secret laws. The Programs are licensed (not sold) on a nonexclusive basis for use by the Customer on a single computer system. The Programs shall not be copied or reproduced, in whole or in part, in any form whatsoever, except for use by the Customer as a back-up and/or for archival purposes on a single computer system. The Customer will not, without the prior written consent of Vendor, transfer the Programs electronically from one computer to another over a network. The Programs shall not, under any circumstances, be used by the Customer concurrently on more than one computer system without the prior written consent of Vendor.

4.4 The Customer agrees to maintain full and complete records of the number and location of all Program copies used for back-up and/or archiving purposes, and to furnish these records to Vendor on request.

4.5 The Customer agrees that Vendor's license of the Program to the Customer is not assignable by the Customer, without the prior written consent of Vendor. The Customer shall not provide, or otherwise make available, the Program, in any form, to any person or entity, other than duly authorized employees of the Customer while acting within the scope of their employment for the Customer.



4.6 The Customer shall not enlist Support from any entity outside of active Vendor employees. Contracting support related to the Vendor program through any additional third-party entity, former Vendor employees, or any persons outside of the Vendor's current staff is strictly prohibited. The Customer shall not discuss open support tickets with any persons outside of current employees of the Customer without prior written consent of the Vendor.

The intent of this provision is not to restrict internal collaboration, knowledge sharing, or mentorship among county staff, but rather to ensure the integrity and stability of the Vendor's systems. This clause is specifically designed to prevent, among other things, unauthorized intervention, conflicting technical direction, or incorrect overcorrection.

Section 5 - Disclaimer of Warranty and Limitation of Liability

5.1 Except as expressly set forth in this Agreement, Vendor expressly disclaims any and all warranties concerning the Licensed Program or the Services to be rendered hereunder, whether express or implied, including (without limitation) any warranty of merchantability or fitness for a particular purpose.

5.2 In no event shall Vendor's cumulative liability for any claim arising in connection with this Agreement exceed the total fees and charges paid to Vendor by Customer within the last 12 months. In no event shall Vendor be liable for any indirect, consequential, special, exemplary, or incidental damages of whatever kind and however caused, even if Vendor knew or should have known of the possibility of such damages.

5.3 No action, whether based on contract, strict liability, or tort, including any action based on negligence, arising out of the performance of services under this Agreement, may be brought by either party more than 3 years after such cause of action accrued, except that an action for nonpayment may be brought within two years of the date of the last payment.

Section 6 - Termination/Cancellation

6.1 This Agreement may be terminated as follows:

6.1.1 This Agreement may be terminated by either party upon the expiration of the then-current term of this Agreement, provided that at least 90 days prior written notice is given to the other party; or

6.1.2 This Agreement may be terminated by either party upon 90 days prior written notice if the other party has materially breached the provisions of this Agreement and has not cured such breach within such notice.

6.2 Any reduction by the Customer in the scope of the products or services specified in this agreement shall be deemed an early exit or termination of the Agreement by the customer.

6.3. Early Exit. In the case of Early Exit, a penalty may be assessed against the Customer for early exit. The termination penalty may not exceed the balance of the agreement, reflecting the fee normally assessed each year for the annual support of the Licenses as specified in Exhibit A.

6.4. Following termination of this Agreement, Vendor shall immediately invoice Customer for all accrued fees and charges and all reimbursable expenses, and Customer shall pay the invoiced amount immediately upon receipt of such invoice. Further, Customer shall cease using the Licensed Programs, and delete such programs from their systems within thirty days of termination. Vendor agrees that it will provide assistance on extracting any data from the Licensed Programs upon request, on a time and materials basis at the current rates at the time of request. Any amount not paid within 30 days after the invoice date shall bear interest at the lesser of 1.5 percent per month or the highest rate allowed by applicable law.

Section 7 - Hiring of Vendor's Personnel

7.1 Additional Value from Hiring. Customer acknowledges that Vendor provides a valuable service by identifying and assigning personnel for Customer's work. Customer further acknowledges that Customer would receive substantial additional value, and Vendor would be deprived of the benefits of its work force, if Customer were to directly hire Vendor's personnel after they have been introduced to Customer by Vendor.



7.2 No Hiring Without Prior Consent. Without the prior written consent of Vendor, Customer shall not recruit or hire any personnel of Vendor who are or have been assigned to perform work until one (1) year after the completion of the last work performed on behalf of the Customer.

7.3 Hiring Fee. In the event that Customer hires any personnel of Vendor who are or have been assigned to perform work for Customer, Customer shall pay Vendor, within one (1) year of the date of such hiring, an amount equal to twenty-five percent (25%) of the total first-year compensation Customer pays such personnel as a fee for the additional benefit obtained by Customer.

Section 8 - Miscellaneous

8.1 Each party acknowledges that it has read this Agreement, understands it, and agrees to be bound by its terms. The parties further agree that this is the complete and exclusive statement of the agreement of the parties with respect to the subject matter hereof and that it supersedes and merges all prior proposals, understandings, and agreements, whether oral or written, between the parties with respect to the subject matter hereof. Any part of this Agreement may not be modified except by a written instrument duly executed by the parties hereto.

8.2 This Agreement and the parties' obligations hereunder shall be governed, construed, and enforced in accordance with the laws of the State of Iowa.

8.3 In the event that any provision of this Agreement is held invalid, illegal, or unenforceable, the remaining provisions shall be enforced to the maximum extent permitted by applicable law.

8.4 Neither party may assign its rights or duties under this Agreement without the prior written consent of the other party, except to a successor of all or substantially all of its business and properties.

8.5 The waiver by either party of any term or condition of this Agreement shall not be deemed to constitute a continuing waiver thereof nor of any further or additional right may that such party hold under this Agreement.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives as set forth below.

(Customer) Appanoose County

(Vendor) "Solutions", Inc.

By: _____

By: Ruth Niermeyer

(Please type or print)

(Please type or print)

Signature: _____

Signature: _____

Title: _____

Title: Executive VP

Date: _____, 2026

Date: _____, 2026

Address: 201 N 12th Street

Address: 2311 West 18th St.

Centerville, IA 52544

Spencer, Iowa 51301-2631

Telephone Number _____

Telephone Number **(712) 262-4520**

Attachments - Exhibit A pages 1 & 2





Information Technology Services Agreement - Statement of Work

THIS STATEMENT OF WORK is made between "Solutions", Inc. (Solutions), and Appanoose County according to the terms and conditions of the most recent signed Information Technology Services Agreement on file with Solutions dated 07/01/12 (the Agreement).

1. TERM

1.1 Service Commencement Date

The Services in this Statement of Work will commence 07/01/26 as agreed by both Parties

The term of this engagement shall be one year, after which time it will become a month to month engagement which can be cancelled with 90 days' notice.

2. SCOPE OF SERVICES

2.1 Overview

Break/Fix. The term break/fix refers to the fee-for-service method of providing information technology repairs to businesses, in which a customer calls up a service provider to do an upgrade of a computer program, software product, computer, or a repair of something computer-related like a printer or drive array that is broken, the IT provider offers a solution or repair, and bills the customer for the work done.

"Solutions" will supply the following Services listed here and attached hereto:

2.1.1. Hourly Services with the following rate schedule – All rates shown are current rates and are subject to change with a thirty (30) day notice

Application Support or Training – Please refer to your License/Support Agreement for terms and rates regarding Application Support and Training for Solutions software.

IBM i technical services and Image Services – Please refer to your License/Support Agreement for terms and rates regarding IBM I technical services and Image Services.

Computer Programming and Database Consulting – Please refer to your License/Support Agreement for terms and rates regarding computer programming and Database Consulting.

Levels for Technical Support Services - Rates Shown are Prime Shift - 2 hour minimum may apply for certain Projects

Level I - Level I Rate is available for Managed Services only - See addendum

Level II - \$139.00 per hour - 15 minute minimum (example network printer problem)

Level III - \$175.00 per hour - 15 minute minimum (example server problem)

Level IV - \$210.00 per hour to \$330.00 per hour 15 minute minimum - Rate is based on service personnel involved or if preapproved subcontractors are involved.

Service orders – May be required for Computer Programming, Consulting, Image Services and Training. It is the customer's responsibility that if they contact Solutions for Assistance on any of the Services listed under this rate schedule they should expect to be invoiced for Services provided at Solutions current rates. A sample of this service order is available from Solutions.

Travel and Expenses - the Customer will be provided an estimate for travel based on location, the number of personnel traveling and time frame. The fee is based on current federal rate for mileage and round trip time to and from the customer's site. Current rate is \$112.00 an hour per person (except level IV) and is subject to change. Other costs such as hotel, per diem meals, parking/tolls will be included in the estimate to be paid by the Customer.

2.2. "Solutions" General Service Level Agreement

General Service Levels are defined as the general levels of support that are applicable to every "Solutions" service. Customer unique requirements (additions or changes) are documented in an SLA Addendum and take precedence over General Service Levels.

General Service Levels are described below:

2.2.1. Service Support

2.2.1.1. Business Hours

Prime Shift – Monday through Friday – 8:00AM to 5:00PM. Off Shift 5:01PM to 7:59 PM Monday through Friday. Double Time Shift - 8:00PM to 7:59AM, weekends (Saturday and Sunday) and Holidays.

Off shift is invoiced at 1.5 times the Prime shift rate with 2 hour minimum. Double time is invoiced at 2.0 times the Prime Shift rate with a two hour minimum.

Technical Support for Networking Hardware and Software based questions. For Managed Services, the "Solutions" Technical Support Help Desk is on call Twenty-four hours a day, seven days a week (except for listed holidays) for Level I & Level II support for Authorized Users. Level I and Level II does not include IBM i (AS400) questions nor Solutions Application Software Questions. For all Customers, Level II, III and Level IV Support is available Monday through Friday from 8:00 AM to 5:00 PM (Prime shift). Advanced Scheduling of Off shift and Double time Level II, III and Level IV support may require a service order or written request. This can be in the form of a document, fax, or email.

Application Support is covered by a Licensed Code Support Agreement. IBM i/ Technical and Software Support are covered either hourly (Level III) with a 2 hour minimum per incident or under the IBM i - Server Management Agreement (See licensed Support Agreement - (page 1). See IBM i Statement of Work for SLA. Please contact Solutions during Prime shift. Rates specified under 2.1.1

Standard Users/Covered Offices: Are employees that the Customer has approved to call for support during Prime Shift (normal rates apply) to the standard office number (712) 262-4520. It is important that an employee has permission to call and contract for services, because an invoice will be generated. It is assumed that all employees of the Customer are Standard Users unless restricted by Policy or by individual (exception basis). Calls will be prioritized by IBM i Services (if applicable), Managed Services and SoW Break/Fix, in that order, as a priority.

Authorized Users: Are Managed Services users that are empowered by the customer to request billable support at off shift and double time rates. With a Managed Services Agreement, authorized users may call Solutions regarding Level I and II service requests twenty-four hours a day, seven days a week. The user will be provided a toll-free phone number for after hours support. The customer is required to provide an accurate list of current employees that are authorized (inclusion basis).

Requests from non-Standard and non-Authorized Users and non-IBM i covered Service requests: All other service requests will require an email or telephone message request made to the Solutions technical Dispatch desk. All other calls will be logged and every attempt will be made to return the call as soon as possible. General Service Levels will not apply.

2.2.1.2. Non-Business Hours: Off Shift & Double Time Shift

Off Shift & Double Time Shift unless covered above will be invoiced as stated 2.2.1.1. above.

2.2.1.3. Holiday Schedule

Holidays are considered non-business hours (Double Time Shift)

2.2.1.4. How to Get Help (Contact Support)

For Solutions Application Support, System I / iSeries or Custom Programming call (712) 262-4520 or email solutionssupport@harriscomputer.com

For Managed Services Clients - Call the 1-800 Support Number provided, call (712) 262-4520 or email solutionssupport@harriscomputer.com or call the toll-

For all other service and support inquiries - Call (712) 262-4520 or email solutionssupport@harriscomputer.com.

2.2.2. Duties and Responsibilities Overview

"Solutions" Responsibilities

Managed Services Customers - "Solutions" is your first line of defense when a user has a problem with a computer (desktop, laptop, or server), IBM i (where applicable on Support Agreement), web access, email, Wide Area Network (WAN) or telecommunications. You can expect the following from us:

- We will acknowledge your issue within 1 hour to 8 business hours, depending on priority of the issue.
- We will take ownership of the issue.
- We will listen to you.
- We will resolve issues in a timely manner.
- We will ask for your feedback (customer surveys).

Customer Responsibilities:

We want customers to partner with us to find an agreeable resolution to any situation. Maintaining a positive connection by sharing information, demonstrating the ability to listen and remaining accountable are critical aspects for both "Solutions" and our customers. We ask the following from our customers:

- Report technology issues in a timely fashion.
- Document as much detail into the symptoms of the issue as possible.
- Request and schedule special services well in advance in writing, when requested. For example installation of new equipment or creation of new user accounts.
- Acquire proper/recommended training for users. User support is not to be a substitute for training.
- Customer will pay all charges for equipment and/or services rendered unless otherwise covered by one of the Solutions Service Plans

2.2.3. Incidents, Problems and Service Requests

Ticket Creation

The "Solutions" staff will be expected to create tickets that come in over the phone or email. Once the ticket is created it will be auto assigned based on pre-defined criteria or you can assign it to the appropriate group.

- Upon creation of a ticket, the customer will automatically receive an email confirmation with the ticket or reference number. This confirmation denotes that the Incident or Service Request has been logged at the "Solutions" Help Desk, and that it has been dispatched to a team/IT Specialist. The customer is responsible for ensuring that their email address is provided to the "Solutions" Help Desk for update and resolution notification purposes.

Ticket Prioritization and Service Plans

The "Solutions" Dispatch Desk assigns a priority to every incident or service request that is initiated. A prioritization model is used to ensure a consistent approach to defining the sequence in which an item needs to be resolved and to drive the assignment of resources.

Solutions Service Plans

The Customer is required to have implemented the appropriate service plan to qualify for Critical, Urgent, High, and Medium Priorities. Customers without the appropriate Service Plan will only qualify for Low Priority.

- Application Support is covered by the *Licensed Code Support Agreement* and is included here for Priority Reference only.
- IBM i Server Management for qualified problems involving this environment. *Requires: License Agreement - IBM i Statement of Work*
- Managed Services - Network. *Requires: Managed Services Statement of Work*
- Customers without a service plan will be dealt with as time permits regardless of the problem.

Priorities

"Solutions" will respond to problems according to the following Priorities for the above listed Service Plans:

- **Critical/Emergency** – Response time is 1 business hour. Used when many people are affected by this incident.
- **Urgent** – Response time is 2 business hours. Used only for tickets coming from Customer with contracts for Guaranteed Response Times.
- **High** – Response time is 4 hours. Used when 1 or more customer users are experiencing a problem that needs fairly quick attention.
- **Medium** – Response time is 8 business hours. Used when 1 or more customers are experiencing a problem that has a work around or does not need to be solved in 4 or less hours.
- **Low** – Response Time is 16 business hours. Used when 1 or more customers are experiencing a problem that is not effecting their work, but they would like it fixed.
- **Scheduled** – Response Time is 72 business hours. Research and/or waiting for Customer to respond to a request or testing. (Usually Involving installation)

Problem Severity	Response Time	Acknowledgement Time
Critical/Emergency	1 business hour	30 Minutes
Urgent	2 business hours	1 business hour
High	4 business hours	2 business hours
Medium	8 business hours	4 business hours
Low	16 business hours	8 business hours
Scheduled	72 business hours	NA

Acknowledgement time is defined as the time allotted for an IT Specialist to acknowledge receipt of the reported incident. This metric is measured monthly and the internal SLA is that 99.50% of the tickets will be acknowledged within the time defined.

Response time is defined as the base time allotted to begin the troubleshooting or implementation effort. If the customer requires a specific date or time for the effort to commence, it must be defined within the ticket information.

2.2.4. Ticket Resolution (Closing a Ticket)

Documenting a complete resolution, once it is found, within the ticket is required. This will help others who run into the same problem. This can also be used to do some cross training. The "Solutions" goal for Closing Tickets is 90% of Help Desk tickets will be closed within 10 Business Days. (Most normal, routine incidents/requests where processes exist are actually completed in less than a week, however some incidents may require a work around for a short term until fully resolved (which may take longer than 10 days). The general expectation is that 90% of problems or incidents will be resolved within 10 days or less, with some exceptions.

2.3. Customer Communication

As previously stated, "Solutions" will update customers as incidents are being worked and upon incident resolution. But sometimes through Utility failures, Hardware failures, Telephone failures, or Internet failures outside of Solutions control, Solutions will have a hard time contacting the Customer or receiving Customer calls. When this does happen Solutions will contact the Customer using the following methods if applicable:

- A message on the "Solutions" Help Desk phone so that you know there is an outage and it is being worked on.
- A General service order will be created followed by an email to the "Solutions"-Customer distribution lists. The email will advise Information Technology contacts of the disruption and will advise that people link to the Customer Portal for ongoing updates and information.
- Notification on the "Solutions" Homepage
- If the outage affects all other forms of communication, "Solutions" will send a voice mail "blast" to the Information Technology contacts at other customers and departments to notify customers of the disruption.

2.4 Customer Escalation

The "Solutions" Help Desk is the single point of contact for initiating all Incidents and Service Requests, including any requests for ticket escalation. Please contact the "Solutions" Help Desk at 712-262-4520 or email solutionsupport@harriscomputer.com.

2.5. Billable or Pre-Paid Hours service order Process

All service orders (i.e. additional services, etc.) whether originated by "Solutions" or the customer, must be documented for approval. The process starts with a request submitted via the "Solutions" Help Desk.

"Solutions" initiated service orders will not be executed without first notifying the customer, and when appropriate, getting customer approval. In the case of an emergency, the customer will be contacted as quickly as feasible and informed of the work performed.

Customer agrees to provide personnel for testing and validation of their equipment functionality after installation, upgrades, and other significant system updates.

2.6 Dispute Resolution

As per the "SOLUTIONS" INFORMATION TECHNOLOGY SERVICES AGREEMENT, of which this is a part, dispute resolution will be dealt with as per section 16.8. Dispute Resolution & Binding Arbitration.

2.7. Solutions SERVICE PLANS included with this Statement of Work

X	Silver Managed Services Agreement - Annual Fee of	\$20,051.50
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Standard Travel Rates Apply. Statement of Work is for Hourly Services only as needed.

If Prepaid services are desired at a later date, the Customer is eligible for a 15% discount.

<i>Total Statement of Work</i>	\$20,051.50
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3. INVOICING

All invoicing will occur monthly after services have been provided, unless pre-paid and all fees shall be due Net 30. Any additional services not identified in a Statement of Work (SOW) that are requested by Customer at any time during the term of the SOW will be billed by "Solutions" at "Solutions" then current rates, and Customer agrees to pay for said services under the terms and conditions of the Statement of Work and the Services Agreement.

SIGNATURES

IN WITNESS WHEREOF the parties have executed this Statement of Work as of the day and year first set forth above.

Accepted by Customer: Appanoose County

signature

Name

Title

Date

Accepted by Solutions, Inc.

signature

Ruth Niermeyer

Name

Executive VP

Title

Date

Customer will maintain their network to Industry Best Practices and Minimums

Due to the constant changes in the IT industry, Industry Best Practices are constantly evolving. Although "Solutions" does not require the Customer to implement every Best Practice recommended by Customer's Software and Technology provider, "Solutions" does have minimum requirements to support Customer's network securely and safely. The requirements will be supplied to the customer as part of the Onboarding Process and reviewed Annually (see Network Assessment). The Customer will, at their own expense, have these devices and software upgraded to the minimum recommended levels. These requirements affect Wiring, Internet, Firewalls, Security, Network, LAN, WAN, Hardware and Software.

Monitoring IP addresses

Managed Services monitors all IP based devices (except for mutually agreed upon exclusions) at the customer's site based on industry based best-practice monitoring policies with the goal to become proactive and eliminate problems before they occur.

Managed Services Software

The Managed Services Software and Utilities supplied by Solutions will automatically perform secure, comprehensive scans of the customer environment to gather up-to-date information needed to oversee the customers' IT assets. Solutions will monitor anything with an IP address, including: desktops, laptops, servers, managed switches, routers, firewalls, gateways, VoIP Switches, phones, printers, specialized equipment, environmental control devices (limited monitoring), Hardware as a Service (HaaS), Platform as a Service (PaaS), including Operating Systems, Software as a Service (SaaS) identifiable Application Software, and virtual machines unless otherwise excluded. All Monitoring will use industry based standards and protocols (WMI, SNMP, Syslog, NetBIOS, ICMP, XML, etc.) used widely within a typical network environment (unless removed from Monitoring as agreed to by Solutions and the Customer).

Network Assessment and an analysis of all devices will be run regularly

The Customer will upgrade all Hardware and Software to recommended levels

Once the Assessment has been completed an analysis will be delivered to the customer as to what hardware/devices are not or no longer acceptable and/or what software needs to be upgraded to minimum levels of support. The Customer, will at their own cost, have these devices and software upgraded to the minimum recommended levels.

What cannot be Excluded from Managed Services?

No Security devices (routers and firewalls), Switches, Personal Computers, (both physical and virtual), Laptops, Workstations, Appliances (Linux based or otherwise), or Servers (both physical and virtual) may be excluded from the monitoring service. These are integral components of the network and all are needed to maintain the health of the network.

What can be Excluded from Managed Services?

Excluded devices might be devices such as Cell Phones that are relegated to a separate subnet. Or, miscellaneous hardware that has been identified and excluded (doorbell systems). These are devices that Solutions and the Customer have mutually agreed upon as exclusions.

Break/Fix

The term break/fix refers to the fee-for-service method of providing information technology repairs to businesses, in which a customer calls up a service provider to do an upgrade of a computer program, software product, computer, or a repair of something computer-related like a printer or drive array that is broken, the IT provider offers a solution or repair, and bills the customer for the work done.

Unsupported Hardware or Software

will not be covered by any Managed Services Agreement. Unsupported Hardware or Software is defined as when the original Manufacturer has dropped maintenance or has stopped providing updates or fixes to their hardware or software. Examples of this would be Microsoft Windows XP, Windows 7, Microsoft Windows Server 2008, or IBM i 8202-E4D.

What is a New Installation or New Project

If the word "New" is referenced by Solutions in a service order it is not covered and is considered either an Installation or a Project. Usual and Customary rates as listed under Hourly Services will apply. Examples: The Customer purchased a "New" Personal Computer. The customer wants to move a User's PC to a "New" location. The customer wants to implement a "New" Security Plan.

The Customer - Appanoose County, is contracting for a Silver Managed Services Agreement - Silver Service Plan

Managed Services Tickets (service orders):

Silver Service Plan Users - "Solutions" provides a dispatch desk and ticketing system. When an error has occurred, trouble shooting is required, or something simply has to be fixed, "Solutions" will have Dispatch create a service order, contact whomever the Customer wishes to have contacted, and based on the type of error, hand it off, or perform the service as agreed to. Customer is still responsible for Non "Solutions" Labor Costs, Hardware, and Licensing costs, if required.

Twenty-four by seven Monitoring and Alerting:

Depending on if there is an Alert, Failure, Threat or Security concern, Solutions will contact the Customer's representative(s) as how they would like to have the problem remediated. Error & Event Logs will be created, monitored and maintained based on the existing monitors available.

Twenty-four hour Electronic Monitoring of the Customer Network. This includes TCP/IP errors, Disk health, Windows services not started, High Processor usage, High memory/RAM usage, Low disk space, Recently restarted, Recent memory dumps, Online/Offline, DNS service not started on Domain controllers, Active Directory errors, Hyper-V replica errors, Virtual Machine management service, Hyper-V application errors, Multi-WAN disconnects, High Temperature on certain hardware, manufacturer Identified alerts (such as fan health) and pre-failure Indicators.

Twenty-four hour Application and Database Monitoring. When electronic application monitoring is accessible from the Vendor, Solutions will Monitor Applications and Database for Application Failures.

Twenty-four hour Electronic Monitoring of Desktops and Servers for Security Issues.

Twenty-four hour Electronic Monitoring of Firewall(s).

Twenty-four hour Electronic Monitoring of the Backup Job that has been setup by the Customer or on the Customer's behalf.

Patch Management:

Microsoft Security Patch Management - As Microsoft releases critical security patches they are loaded as soon as approved to be installed.

Microsoft OS Patch Management - Proactively install and monitor the available OS Patches available from Microsoft. Please note this is for the current supported version of the Operating system and Server software. Examples are Windows 10, Windows 11, Windows Server 2016, Windows Server 2019, Windows Server 2022.

Other Desktop, Server and Application Patch Management - Proactively install and monitor the available Application Patches available from Microsoft and other selected desktop Applications. Please note this is for the current supported version of the Licensed applications only. Examples would be IE Explorer, Microsoft Office and Adobe Reader. A current list of applications will be provided upon request. Customer is responsible for Hardware and Licensing costs if required.

Security Services:

Solutions will Manage the Customer's Antivirus and Antispyware (Business or Enterprise Class only)- including scheduled updates and upgrades. Only approved products are included. Check with Solutions for the approved list of products. Customer is still responsible for Licensing costs and new installations.

Active Directory Users - Manage existing Users if needed, Disable Users and Manage Passwords. - This ensures that with one call your users can have their passwords reset. This does not preclude the local Administrator resetting passwords. Customer is still responsible for Licensing costs and new installations. Active Directory Cleanup will be performed as needed.

Work with your local Security Administrator to ensure that the Security is enforced across the network. (Design and delivery of Security plans are billable)

Firewall Management - Proactively Manage Customer's Firewall and troubleshoot problems as they arise. Changes will be reviewed with the Customer's designated contact. Once VPN's and other security measures have been agreed to and installed, "Solutions" will monitor the VPN for errors if they occur. This does not include setting up new users, new policies or new VPNs. Customer is still responsible for Hardware, Licensing costs and new installations.

Switch Management - Proactively Manage Switches and troubleshoot problems as they arise. Once installed ensure that they are backed up after changes are made. Customer is still responsible for Hardware, Licensing costs and new installations.

Backup Services:

Backup Health - Solutions will automate the monitoring during the Onboarding process and new purchases, the various backup processes being used by the Customer excluding Cloud Hosted Servers and the IBM i (this is usually covered elsewhere). This is limited to mutually agreed to backup applications that can be monitored. If there are alerts or errors, notify the Customer, and then offer remediation at an additional cost. Exceptions would be if the backup is covered by a separate, additional Statement of Work: IE Datto Agreement.

Annually, assist the Customer in verifying backup media and locations if offsite, to ensure backup was complete. If the Customer wishes to verify backup media and/or locations more than once a year, additional fees will be incurred at normal rates. If there has been a problem with what has been backed up, offer remediation at an additional cost. Exceptions would be if the backup is covered by a separate, additional Statement of Work: IE Datto Agreement.

Backup Software Patch Management - Proactively install and monitor the available Software Patches available from the software agreed to, in the paragraph that begins Backup Health above. Customer is still responsible for Licensing costs. Automated software upgrades will be included if available.

Pre-Paid Hours

Pre-Paid Hours – With the exception of Pre-Paid Labor for Image Services, Pre-Paid Technical Service Hours are only available for purchase for Managed Services Customers. The Service plan also provides those customers with a discount applied to that rate

Assets and Executive Reports:

Inventory Reports will be delivered to the Customer Annually, or upon request. This will include asset information, including warranty renewal (if available) Executive Reports are supplied to the Customer upon request. These can be tailored to the Customers needs, during onboarding.

Installation & Break / Fix - All other services not covered above will incur hourly rates. This would include any "New" Installations or "New" Projects.

Silver

The Customer - Appanoose County, is contracting for a Silver Managed Services Agreement - for an annual fee of \$20,051.50.

		Monthly rate	Monthly Extended
Network Rate	1	\$287.89	\$287.89
Personal Computers, Laptops and Workstations	30	\$33.08	\$992.28
All server instances, includes physical servers, virtual servers, Hyper-V, VMware and Linux KVM	6	\$57.58	\$345.46
Monitored Network Devices (i.e. Firewalls; Switches, Wireless Access Points, Network Management.	4	\$3.68	\$14.70
Specialized Storage Systems such as iSCSI systems, NAS and JBOD systems. This should not include devices on separate agreement - ie Datto (Contracted Backup and storage listed under Miscellaneous	0	\$13.48	\$0.00
Printer Management is not an option at this time. We are monitoring only. Minimum Charge	10	\$3.06	\$30.63
Miscellaneous Devices - Such as - IBM i, IBM i consoles, IMM, iLO, Onsite Manager, Other devices seen such as Watt Boxes, PDU Monitoring, , include Datto here ("Solutions" may monitor these for compliance and for risk aversion)	5	\$0.00	\$0.00
Excluded Devices	4		
	55	Devices	\$1,670.96

Appanoose County, contracting for a Silver Managed Services Agreement - has included the following Offices, Agencies or Departments in this Statement of Work

- Auditor
- Assessor
- Supervisors
- Recorder
- Treasurer
- Conservation
- Engineer

Solutions SERVICE PLANS

7/1/2026

Prime Shift – Monday through Friday – 8:00AM to 5:00PM. Off Shift 5:01PM to 7:59 PM Monday through Friday. Double time shift - 8:00PM to 7:59AM and weekends (Saturday and Sunday).

Purpose of this Section:

The Customer wishes to budget and receive discounted services by pre-purchasing Services in \$5,000 increments.

These Credits can be applied to Level I, Level II, Level III and Level IV Services

Prepaid Services can be used for 24/7 Support

If the Customer wishes to limit which offices or organizations that are to be covered by this section "Prepaid hourly services" - Please list them here. Otherwise please leave this section blank and all of the Customer's locations will be covered.

Auditor
Assessor
Supervisors
Recorder
Treasurer
Conservation
Engineer

This Agreement DOES NOT COVER, "Solutions" Custom Programming, Custom application programming, Image Services nor Web Page Design.

Solutions SERVICE PLANS - ColumbiaSoft - Document Locator

Purpose of this Statement of Work:

7/1/2026

This Statement of Work (SoW) is to supply the Customer with a service plan to handle installed User questions and assist in trouble shooting the ColumbiaSoft, Black Ice and Kofax software. This is handled as a flat fee for previously installed systems. This is not for installing or adding additional licenses. We will assist you and guide you in setting up basic folders. This is not a replacement for Image System design nor training. That would require a service order.

Installed - Image Services - Help Desk Support for Covered Products

ColumbiaSoft - Document Locator: Named User NAL, Desktop Dedicated CAL, Desktop Concurrent SAL, WebTools Concurrent SAL, WebView Concurrent SAL, Scanning CAL, Kofax Connector, Black Ice TIFF Connector,

Black Ice - TIFF Viewer and Browser Plug-In (current version 11.48)

Kofax - Ascent Capture - various products

System Administration, Troubleshooting & Support

Solutions will supply the following services to the Customer in the form of phone support or remote assistance, to assist the Customer in resolving problems with the specified Covered Products. Solutions will provide up to 2 hours per month of Phone Support or Online Remote Assistance support, cumulatively. Additional time spent providing support over the stated maxims shall incur charges as per "Solutions' usual and customary rates (Level III).

Support the Covered Products and assist with the Interface to Microsoft Windows SQL (current supported versions only) and IBM i - This is for previously installed software that has already been functioning and working. This is not a replacement for installation.

Answer questions as how to use the Covered Products. This is for previously installed software that has already been functioning and working. This is not a replacement for training.

Trouble Shooting Covered Products - When a product stops working: We will work with you to get the to get the Covered Product back up and running.

We will provide System Administration support

We will assist you with Job restarts & application procedures

We will help you to create & maintain file systems, directories, & log files

We will assist you with message identifiers in affected message queues or logs

Phone Support and Online Remote Assistance shall be defined as a "Best Effort" by Solutions to Resolve Problems over the phone, modem or other electronic means that the Customer may have with the Customer's Specified Covered Product(s). Should the problem require on-site labor to resolve the problem, the Customer shall incur charges as per Solutions usual and customary rates for time, materials and travel. In addition to Resolving Customer Problems, Solutions will make a "Best Effort" to answer miscellaneous questions, provide advice and consulting via phone support to the Customer in regards to integrating hardware and software with the Covered Products if purchased by the Customer from Solutions.

When Solutions is unable to resolve the Customer's problems in regards to the Customer's Hardware, Software, or Covered Products, Solutions will assist the Customer in obtaining additional support, either through "Solutions' On-line Support Agreement or direct from ColumbiaSoft, Black-Ice, Kofax or from other third party support providers. By acting as the Customer's representative, this will shorten the amount of time needed to resolve level two type problems. These services may be billable to the Customer from these third party support providers.

Covered Products Updates, Upgrades and Software Patch Management

Assist Customer's assigned Image Administrator to apply software system patches - Phone or Online Remote Assistance 2 hour maximum still applies. Where applicable, adhere to customer change management windows.

Assist Customer's assigned Image Administrator to install software updates and upgrades - Phone or Online Remote Assistance 2 hour maximum still applies. Where applicable, adhere to customer change management windows

Managing Users

Assist Customer's assigned Image Administrator in Managing Users on the specified system(s) Including: User Profiles, Security Levels, Job Profiles and Output Ques. - Phone or Online Remote Assistance 2 hour maximum still applies

\$0.00

Accepted by Customer:

Appanoose County

Accepted by Solutions, Inc.

signature

signature

Name

Ruth Niermeyer

Title

Name

Executive VP

Date

Title

Date



Appanoose County Treasurers Office

Jennifer Salstrand, Treasurer

Courthouse

201 North 12th St

Centerville, IA 52544

Phone: 641-856-3097

Fax: 641-856-8104

Email: jsalstrand@appanoosecounty.net

Feb 2, 2026

To: Appanoose County Board of Supervisors

Jeff Kulmatycki, Chair

Dustin Harvey

Scott Buban

RE: Outstanding Treasurer's Checks

In accordance with the Code of Iowa, Chapter 331.554(6), checks outstanding for more than one year shall be canceled from the County Treasurer's check register. Therefore, the following Treasurer's checks are now null and void and will be removed from the list of outstanding checks and deposited to Iowa Trust and Savings Bank account #1212613.

<u>CK#</u>	<u>Date Issued</u>	<u>Name</u>	<u>Amount</u>
9973	05-21-2024	Charles Maple	\$19.00
10206	09-25-2024	Matt Lowe	\$96.00
10307	11-05-2024	Thomasina Lasabe	\$20.00

Jennifer Salstrand

Appanoose County Treasurer