

August 17, 2026

Appanoose County Board of Supervisors met in regular session August 17, 2026, at 9:00 A.M. in the Boardroom of the Courthouse. Present: Dustin Harvey and Scott Buban, Boardmembers. Absent: Jeff Kulmatycki, Chairman.

The meeting started with the pledge.

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

Buban motioned to approve the minutes of the August 3, 2026 meeting. Seconded by Harvey.

All voted aye.

Buban motioned to approve 8/14 payroll, FY26 Cash AFR, 7/26 Prisoner Room & Board Transfer, Pleasant and Taylor Township Financials. Seconded by Harvey. All voted aye.

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

Access Sys	Typing-Print.-Bind.Serv.	114.73
Agriland FS	Engineering Services	35423.87
Albia Newspapers	Official Pub.& Legal Not.	723.62
Alliant	Electric Light & Power	13721.88
Amazon	Food Preparation Service	822.04
American Legion 407	Polling Places	50.00
App Co Treas	Off. Supplies & Forms	405.69
M Benjamin	Election Official Comp	120.00
Bratz Oil	Mileage & Transp. Expense	2652.45
BUG PRO	Extermination Services	90.00
C-D Supply	Custodial Supplies	406.25
Calhoun Burns	Engineering Services	14908.16
Capital Sanitary Supply	Custodial Supplies	574.11
Card Services	Park Maint. & Supplies	279.41
CarQuest	Vehicle Supplies-Access	498.47
C'ville Produce & Feed	Park Maint. & Supplies	95.50
Chariton Valley Elec	Electric Light & Power	376.19
Circle of Freedom	Prevention Programs	45000.00
City Cville	Water & Sewer	10366.54
Culligan Ultrapure	Building Repair & Maintce	92.50
DeJong Ag Service	Engineering Services	1697.33
Electronic Eng	Engineering Services	3151.06
Farmers Mutual	Telephone & Telegr.Serv.	96.65
First National Bank	Dues & Memberships	39.39
Fogle Home & Hardware	Equip. Parts & Supplies	32.27
GreatAmerica	Computer Services	301.56
PJ Greufe	Health Insurance	1500.00
Hills San	Engineering Services	805.00
A Hoffman	Uniforms	150.00
Homestead	Food Preparation Service	12547.50
Hotsy Cleaning Systems	Construction & Maint.	16931.00
Housby Mack	Engineering Services	2757.13
A Howard	Election Official Comp	110.00
Hy-Vee	Medical & Health Services	1210.94
Interstate Batt	Engineering Services	427.60
IA Media Network	Typing-Print.-Bind.Serv.	212.86
IA ME	Legal Serv. Dep-Subp-Tran	3600.00
ISSDA	Educational & Train.Serv.	250.00
J & J Ready Mix	Engineering Services	1596.25
A Jaramillo Ayon	Community Support Program	832.00

John Deere	Engineering Services	2054.77
Kids World	Community Support Program	6238.19
Legends	Engineering Services	15.13
LexisNexis	Dues & Memberships	212.18
Liberty	Telephone & Telegr.Serv.	755.00
Lockridge	Electric Light & Power	1468.86
Midwest Wheel	Engineering Services	452.14
Monroe Pub Hlth	Community Support Program	1289.72
Wahltek	Off. Equip Repair & Maint	4630.50
Numa Towing	Engineering Services	787.84
Petty C-Sheriff	Postage & Mailing	12.20
R Pfannebecker	Building Repair & Maintce	227.28
Prof Computer	Off. Equip Repair & Maint	732.47
Quick Shop	Contract Services	41.01
Radar Rd Tec	Law Enf. Equip & Weapons	985.00
Rainbo Oil	Engineering Services	902.64
RASWC	Engineering Services	35.50
RRWA	Water & Sewer	59.00
RK Auto	Vehicle Repair & Maintce	670.65
SCICAP	Community Support Program	19730.53
Sinclair NAPA	Engineering Services	363.89
Sinclair Tractor	Vehicle Supplies-Access	125.69
Snap-On Tools	Engineering Services	100.80
So IA Heat, Cool, & Plumb	Heat-Cool-Elevator-Rpr-Mn	150.00
Stericycle	Off. Supplies & Forms	229.06
D Sturms	Mileage & Transp. Expense	275.08
T-Mobile	Off. Supplies & Forms	182.45
Thomas Funeral Home	Mileage & Transp. Expense	750.00
Thomson Reuters	Educational & Train.Serv.	171.74
TerviPay	Food Preparation Service	3409.34
Tri-County Fire Equip	Park Maint. & Supplies	312.00
Uniti	Telephone & Telegr.Serv.	257.22
US Bank	Engineering Services	2009.91
Verizon	Telephone & Telegr.Serv.	29.14
Vet Shack	Park Maint. & Supplies	175.00
Wellmark	Health Insurance	790.00
A Westercamp	Election Official Comp	123.38
Ziegler	Engineering Services	1685.43
Grand Total		227410.69

Delaney Kruzic from PACT provided a tourism update.

Buban motioned to approve Resolution 2026-27. Seconded by Harvey. All voted aye.

RESOLUTION NO. 2026-27

A RESOLUTION CALLING A GENERAL ELECTION ON A PROPOSITION TO REPEAL THE EXISTING APPANOOSE COUNTY HOTEL AND MOTEL TAX AND IMPOSE A REPLACEMENT HOTEL AND MOTEL TAX IN THE UNINCORPORATED AREAS OF APPANOOSE COUNTY, IOWA, PURSUANT TO IOWA CODE CHAPTER 423A

RECITALS:

WHEREAS, Appanoose County, Iowa, currently imposes a seven percent (7%) local hotel and motel tax pursuant to Iowa Code § 423A.4;

WHEREAS, a hotel and motel tax imposed by a county applies only outside the incorporated areas of the county, and a county tax may not be imposed within the corporate boundaries of a land use district during any period in which the land use district imposes its own hotel and motel tax. Iowa Code § 423A.4(1);

WHEREAS, the Board of Supervisors of Appanoose County has determined that it is in the best interests of the County to submit to the registered voters residing in the unincorporated areas of Appanoose

County a proposition to repeal the existing County hotel and motel tax and impose a replacement seven percent (7%) local hotel and motel tax at the same rate;

WHEREAS, Iowa Code section 423A.4 requires voter approval before a county may impose or repeal a local hotel and motel tax, and provides that, when the tax applies only in the unincorporated areas of a county, only the registered voters residing in those areas may vote on the proposition. Iowa Code § 423A.4(4);

WHEREAS, the repeal authorized by this Resolution remains subject to the limitation concerning outstanding obligations payable from local hotel and motel tax revenues under Iowa Code § 423A.4(4)(a); and

WHEREAS, the Board of Supervisors desires to submit the proposition set forth below at the general election scheduled for November 3, 2026.

NOW, THEREFORE, BE IT RESOLVED:

1. Election Called

A public measure shall be submitted at the general election to be held in Appanoose County, Iowa, on Tuesday, November 3, 2026, for consideration by the registered voters residing in the unincorporated areas of Appanoose County.

2. Ballot Proposition

The County Auditor is directed to submit the following public measure to the registered voters residing in the unincorporated areas of Appanoose County:

Shall Appanoose County, Iowa, repeal its existing seven percent (7%) local hotel and motel tax, said repeal being effective December 31, 2026, and impose a replacement seven percent (7%) local hotel and motel tax, beginning January 1, 2027, on the sales price from the renting of lodging in the unincorporated areas of Appanoose County, as authorized by Iowa Code chapter 423A, with the revenues expended in accordance with Iowa Code section 423A.7?

☐ YES

☐ NO

The proposition is intended as a single replacement measure. Approval requires a majority of those voting on the proposition to vote in favor.

3. Eligible Electors and Conduct of Election

Only registered voters residing in the unincorporated areas of Appanoose County shall be permitted to vote on the proposition, as provided by Iowa Code § 423A.4(4)(b).

The County Auditor is authorized and directed to take all actions necessary to submit and conduct the public measure at the general election, including preparing the ballot, determining the appropriate precincts and eligible electors, publishing any required notices, and performing all other duties required by Iowa law.

4. Certification and Notice to the Director of Revenue

If a majority of those voting on the proposition votes in favor, the County Auditor shall, within ten days after the election, provide written notice to the Director of Revenue by sending a copy of the abstract of votes from the favorable election, as required by Iowa Code § 423A.4(2).

The County shall also provide the Director of Revenue with the advance mailed notice required before the repeal and imposition of the tax, or shall request that the Director waive that notice requirement, as authorized by Iowa Code § 423A.4(3).

5. Effective Dates and Implementation

If approved by a majority of those voting on the proposition, and subject to compliance with all applicable requirements of Iowa Code chapter 423A:

1. The existing seven percent (7%) Appanoose County hotel and motel tax shall terminate effective December 31, 2026;

2. The replacement seven percent (7%) local hotel and motel tax shall be imposed beginning January 1, 2027, provided that the required notification to the Director of Revenue has occurred and all applicable notice requirements have been satisfied;
3. If the statutory notification or notice requirements are not satisfied in time for collection beginning January 1, 2027, the replacement tax shall not be collected until the first date on which it may lawfully be imposed under Iowa Code § 423A.4(3); and
4. The County shall collect and remit the replacement tax as provided in Iowa Code § 423A.5A and shall adopt any additional confirming or implementing resolution necessary to administer the tax.

The repeal authorized by this Resolution shall not take effect if prohibited by Iowa Code § 423A.4(4)(a), including where covered obligations remain outstanding and the funds required by that statute have not been properly set aside and pledged.

6. Use of Revenues

Revenues from the replacement hotel and motel tax shall be used in accordance with Iowa Code § 423A.7, including the statutory requirement that at least fifty percent (50%) of the revenue derived by a county from the local hotel and motel tax be used for the acquisition, construction, improvement, operation, or maintenance of qualifying recreation, convention, cultural, or entertainment facilities, the payment of related indebtedness, or the promotion and encouragement of tourist and convention business.

7. Severability

If any provision of this Resolution or application of any provision to any person or circumstance is determined to be invalid or unenforceable, that determination shall not affect the validity or enforceability of the remaining provisions or applications.

8. Effective Date

This Resolution shall become effective immediately upon its adoption.

PASSED AND APPROVED by the Appanoose County Board of Supervisors this 17th day of August, 2026.

APPANOOSE COUNTY BOARD OF SUPERVISORS

/s/Dustin Harvey, Supervisor, Scott Buban, Supervisor

ATTEST: /s/ Kelly Howard, Appanoose County Auditor

Harvey motioned to table the tax abatement applications of Jearmie Baker until next meeting when Jeff will be back due to unknown conversations between Jeff and Baker. Seconded by Buban. All voted aye.

Buban motioned to approve the Memorandum of Understanding with MercyOne Centerville. Seconded by Harvey. All voted aye.

Buban motioned to approve the tax abatement for Appanoose County parcel 390061008651000. Seconded by Harvey. All voted aye.

Buban motioned to accept the Post-Election Audit results for the 8/4/2026 Sundown Lake RIZ Special Election. Seconded by Harvey. All voted aye.

Buban motioned to approve Resolution 2026-28. Seconded by Harvey. All voted aye.

RESOLUTION NO 2026-28

Resolution to Close Special Revenue Fund

WHEREAS, Appanoose County maintains governmental and fiduciary funds according to the Uniform Chart of Accounts for Iowa County Governments and the Iowa Department of Management, and

WHEREAS, Special Revenue Funds are used for a particular purpose and at times when the purpose is fulfilled or the fund is no longer being used, it becomes necessary to close said fund, and

WHEREAS, the remaining funds in the Appanoose County's Mental Health Disability Services Fund 06000 were returned to the Region during fiscal year 2026 creating a zero balance in the fund at the end of the fiscal year.

NOW, THEREFORE BE IT RESOLVED by the Appanoose County Board of Supervisors, direct the County Auditor to close Fund 06000.

PASSED AND ADOPTED the 17th day of August, 2026.

/s/Dustin Harvey, Vice-Chairman, Appanoose County Board of Supervisors

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the Board of Supervisors of Appanoose County, Iowa, at a regular meeting held on August 17, 2026

by the following vote:

AYES: /s/Harvey, Buban

NAYS none

ATTEST: /s/Kelly Howard, Appanoose County Auditor

Buban motioned to accept the resignation of Griffin Cosgrove effective 8/19/2026 and the retirement of Shawn Oden effective 8/12/26. Seconded by Harvey. All voted aye. Harvey thanked them for their service in the Secondary Roads Department.

There was discussion of the FLAP Worksheet. Formal approval will occur later.

Buban motioned to approve Resolution 2026-29. Seconded by Harvey. All voted aye.

APPANOOSE COUNTY RESOLUTION NO 2026-29

RESOLUTION ACCEPTING A LIVIGN ROADWAY TRUST FUND GRANT

WHEREAS, Appanoose County Secondary Roads is responsible for the Integrated Roadside Management program and for managing certain roadside properties, and

WHEREAS, Appanoose County Secondary Roads has applied for and been awarded by Iowa DOT a Living Roadway Trust Fund grant in the amount of \$3,000 for a Truck Accessory-Flat Bed to help with brush control, seeding, and spraying, and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY that the County Engineering is authorized to sign and execute this agreement along with any other documentation necessary to receive grant funds towards the project referenced above in accordance with the grant guidelines and requirements.

Resolution adopted this 17th day of August 2026

Appanoose County Board of Supervisors

/s/Dustin Harvey Board of Supervisors Vice Chairperson

ATTEST:/s/Kelly Howard, Appanoose County Auditor

County Engineer, Brad Skinner, provided an update to the board. A draft no spray policy was presented to the board. The individual will pay for the sign costs, permit fee (\$150) and maintenance of the roadside. There are currently three interested parties. With the recent rains there have been some washouts along the roadsides. They've spoke to the railroad regarding the crossing in Mystic. A short-term solution has been developed until a permanent transition can be made. The railroad will cover the cost of the approach.

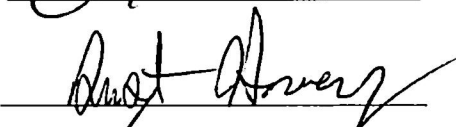
Public Comments: Several members of the public spoke about the county's tourism funds and ballot measure.

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

The Board adjourned to meet the call of the Auditor at 10:00 A.M.

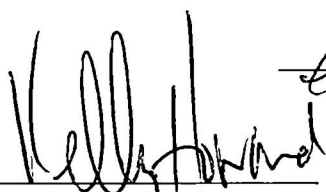
Appanoose County Board of Supervisors







Attest:



Kelly Howard, Appanoose County Auditor