

Clinton County Board of Supervisors

Clinton County Administration Building
1900 North Third Street

John F. Staszewski, Chairperson
Dan Srp, Vice Chairperson
Shawn Hamerlinck

P.O. Box 2957
Clinton, Iowa 52733-2957
Telephone: (563) 244-0575

www.clintoncounty-ia.gov

PUBLIC NOTICE is hereby given that the Clinton County Board of Supervisors will meet at the following time and place: MONDAY, July 27, 2015, 9:00 A.M.; Clinton County Administration Building, Conference Room B, 1900 N. 3rd St., Clinton, IA.

9:00 a.m. Review Correspondence & Claims
Call to Order – Pledge of Allegiance

9:15 a.m. Formal Action & Motions

RESOLUTIONS

- Document destruction – Auditor’s Office
- Personnel transfer – Auditor’s Office/Recorder’s Office
- Tax Adjustment – Mobile Home

MOTIONS

- Utility permit number 16-178 for Windstream Communications of Iowa

GENERAL PUBLIC

DEPARTMENT HEADS, ELECTED OFFICIALS & EMPLOYEES

9:30 a.m. Discussion with Possible Action

The Board of Supervisors and County Community Assistance Program Director Kim Ralston will review the County’s policy and thresholds for property tax suspension requests.

9:35 a.m. Drainage District 17 – Discussion with Possible Action

The Board of Supervisors as Drainage District Trustees for DD#17 will meet to discuss and possibly take action concerning repair requests.

9:40 a.m. Discussion

IDDA Executive Director John Torbert will update the Board of Supervisors about Drainage District issues from around the state.

10:00 a.m. Discussion with Possible Action

The Board of Supervisors and County Building Maintenance Manager Corey Johnson will review bids submitted for the Courthouse Tuckpointing project.

1:00 p.m. Discussion

The Board of Supervisors, Emergency Management Coordinator Chance Kness and County Medical Examiner Dr. Eric Petersen will discuss the status of the County medical examiner services program.

1:10 p.m. Discussion with Possible Action

The Board of Supervisors will discuss the medical examiner contracts with Ray Ackerman and Compassionate Care. This discussion could possibly be closed per Code of Iowa Sec. 21.5(1)(i).

1:15 p.m. Discussion with Possible Action

The Board of Supervisors will consider claims filed by Ray Ackerman, Compassionate Care and Doug Schultz through the County medical examiner program.

July 27, 2015

RESOLUTION 2015-_____

WHEREAS, Section 331.323(2)(d) of the Code of Iowa states the Board of Supervisors may authorize a county officer to destroy records that are not required to be kept as permanent records; and

WHEREAS, the County Auditor's Office has identified records appropriately for destruction and has inventoried said records as follows:

- Account Payable Claims:
FY 2009-2010
- Affidavits of Publication for Fiscal Years 2004-2005

THEREFORE BE IT RESOLVED by the Clinton County Board of Supervisors that the County Auditor be authorized to destroy said records in an appropriate and secure manner.

Roll Call:

Hamerlinck: _____

Srp: _____

Staszewski: _____

Chairperson, John F. Staszewski

ATTEST:

County Auditor, Eric Van Lancker

Resolution # 2015 _____

Whereas, real estate taxes for the following mobile home is subject to an adjustments in accordance with code of Iowa Section 435.25:

Lauren Mc Farland Vin#PW1651 Dist#0500 Court Ordered-trailer burnt \$441.00

Therefore be it resolved by the Clinton County Board of Supervisors that taxes owed to Clinton County shall be abated and the Clinton County Treasurer shall make said adjustments to the county record system to reflect said abatement.

Shawn Hamerlinck _____

Dan Srp _____

John Staszewski, Chairperson _____

John Staszewski, Chairperson

Attest:

Eric Van Lancker, County Auditor

**APPLICATION FOR APPROVAL OF CONSTRUCTION
WITHIN CLINTON COUNTY RIGHT-OF-WAY**

This is a Permit Application for telecommunications, electric, gas, water, earthwork, drainage and other miscellaneous work within county ROW. The applicant agrees to comply with the following permit requirements. Compliance shall be determined by the sole discretion of the County Engineer as deemed necessary to promote public health, safety and the general welfare. These requirements shall apply unless waived in writing by the County Engineer prior to installation.

Applicant Name: Windstream Iowa Communications

Street Address: 11101 Anderson Dr., Suite 100

City, State & Zip Code: Little Rock, AR 72212

Contact Person: Dan Cole or Kijana Royal (563) 927-3120 or (501) 748-7628
(W/O# 713452152-00000)

1. Location Plan. An applicant shall file a completed location plan as an attachment to this Permit Application. The location plan shall set forth the location of the proposed utility and/or construction on the secondary road system and include a description of the proposed installation.
2. Written Notice. At least 10 working days prior to the proposed construction, an applicant shall file with the County Engineer a written notice stating the time, date, location and nature of the proposed construction. Permits will be issued for a maximum period of one year.
3. Inspection. The County Engineer may provide a full-time inspector during the installation of utility lines and construction within ROW to insure compliance with this permit. The inspector may have the right, during reasonable hours and after showing proper identification, to enter any installation site in the discharge of the inspector's official duties, and to make any inspection or test that is reasonably necessary to protect the public health, safety and welfare.
4. Inspection Fees. **(Utility Permits Only)** Upon approval of the application by the Board of Supervisors, the permit will be issued by the County Engineer upon payment of the required prepaid \$100.00 permit fee made payable to the County Treasurer's office. Inspection fees may be required by the County Engineer and paid by the applicants. The applicant shall pay actual costs directly attributable to the installation inspection conducted by the County Engineer.
5. Requirements. The installation inspector shall assure that the following requirements have been met:
 - A) Construction signing shall comply with the Manual on Uniform Traffic Control Devices.
 - B) Depth – (Add additional depth if ditch has silted to the thickness of the deposited silt.) The minimum depth of cover shall be as follows:

Telecommunications.....	36"	Electric.....	48"
Gas.....	48"	Water.....	60"
Sewer.....	60"		

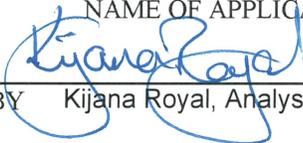
- C) The applicant shall use reference markers in the right-of-way ("R.O.W.") boundary to locate line and changes in alignment as required by the County Engineer. A permanent warning tape shall be placed one (1) foot above all underground utility lines.
 - D) All tile line locations shall be marked with references located in the R.O.W. line.
 - E) No underground utility lines shall cross over a crossroad drainage structure without written approval.
 - F) Residents along the utility route shall have uninterrupted access to public roads. An all-weather access shall be maintained for residents adjacent to the project.
 - G) A joint assessment of the road surfacing shall be made by the applicant and the Road Maintenance Superintendent both before and after construction. After construction, granular surfacing shall be added to the road by the applicant to restore the road to its original condition excluding tile crossings. After surfacing has been applied, the road surface shall be reviewed by the Road Maintenance Superintendent once the road has been saturated, to determine if additional surfacing on the roadway by the applicant is necessary.
 - H) All damaged areas within the R.O.W. shall be repaired and restored to at least its former condition by the applicant or the cost of any repair work caused to be performed by the County will be assessed against the applicant.
 - I) Areas disturbed during construction which present an erosion problem shall be rectified by the applicant in a manner approved by the County Engineer.
 - J) All trenches, excavations, and utilities that are knifed shall be properly tamped.
 - K) All utilities shall be located between the bottom of the backslope and the bottom of the foreslope, unless otherwise approved in writing by the County Engineer prior to installation.
 - L) Paved road utility crossings shall be bored. The depth below the road surface shall match the minimum depth of cover for the respective utility.
6. Non-Conforming Work. The County Engineer may suspend the installation at any time if the applicant's work does not meet the requirements set forth in this Permit.
7. Emergency Work. In emergency situations, work may be initiated by an applicant without first obtaining a permit. However, a permit must be obtained within fourteen (14) days of initiation of the work. All emergency work shall be done in conformity with the provisions of this ordinance and shall be inspected for full compliance.
8. County Infraction. Violation of this permit is a county infraction under Iowa Code Section 331.307, punishable by a civil penalty of \$100 for each violation. Each day that a violation occurs or is permitted to exist by the applicant constitutes a separate offense.
9. Hold Harmless. The utility company shall save the County harmless of any damages resulting from the applicant's operations. A copy of a certificate of insurance naming the County as an additional insured for the permit work shall be filed in the County Engineer's office prior to installation. The minimum limits of liability under the insurance policy shall be \$1,000,000.

- 10. Permit Required. No applicant shall install any lines unless such applicant has obtained a permit from the County Engineer and has agreed in writing that said installation will comply with all ordinances and requirements of the County for such work. Applicants agree to hold the County free from liability for all damage to applicant's property which occurs proximately as a result of the applicant's failure to comply with said ordinances or requirements.
- 11. Relocation. The applicant shall, at any time subsequent to installation of utility lines, at the applicant's own expense, relocate or remove such lines as may become necessary to conform to new grades, bridge construction, alignment or widening of R.O.W. resulting from maintenance or construction operations for highway improvements.

July 7, 2015

 DATE SUBMITTED

Windstream Iowa Communications, Inc.

 NAME OF APPLICANT OR COMPANY


 BY Kijana Royal, Analyst II - OSP Eng.

APPROVAL:

 DATE

 COUNTY ENGINEER

APPROVAL: **Required for Franchise Utility Permit Applications Only**

 DATE

 CHAIRPERSON, BOARD OF SUPERVISORS

CLINTON COUNTY ENGINEER

Clinton County Administration Building
1900 North Third Street
P.O. Box 2957
Clinton, Iowa 52733-2957
563-244-0564
Fax: 563-243-3739

July 27, 2015

Windstream Communications Inc.
Attn: Kijana Royal
11101 Anderson Dr., Suite 100
Little Rock, AR 72212
501-748-7628

Subject: Permit #16-178 WO 713452152-00000

Please find enclosed one signed copy of your requested permit for construction within the county right-of-way. This permit was approved based on the following stipulation:

- Windstream Communications shall bore all utility work within County ROW at a minimum depth of 36-inches.
- Cable shall be bored under culverts or installed around the ends of culverts. This stipulation applies to all culverts located with the county right-of-way.

Please call 24 hours before construction and keep one copy of the permit and construction plans at the job site. As built plans or a letter stating that the above permitted utility has been constructed as permitted will be required within sixty (60) days of construction.

As built plans or a letter stating that the above permitted utility has been constructed as permitted will be required within sixty (60) days of construction.

Please submit the \$100 permit fee (PAID, #843614) made payable to the Clinton County Engineer's Office. Should you have any questions, please call the office at the above listed number. Thank you.

Sincerely,

Elliott Pennock, EIT
Assistant County Engineer

**CLINTON COUNTY
BOARD OF SUPERVISOR
MOTION**

July 27, 2015

Motion by Supervisor _____ to authorize the Chairperson to sign
Utility Permit Number 16-178 is for Windstream Communications of Iowa to install
underground fiber optic along the west side of 260th Avenue in Section 3 of T81N-R3E of
Orange Township.

Roll Call:

Hamerlinck: _____

Srp: _____

Staszewski: _____

Motion _____

**CLINTON COUNTY
427.8 TAX SUSPENSION
POLICIES AND PROCEDURES**

MISSION STATEMENT

It is the belief of Clinton County that property tax suspensions under Iowa Code 427.8 to taxpayers of Clinton County should have specific eligibility guidelines as set forth by the Clinton County Board of Supervisors. This Policy has been developed with the interest of the residents of Clinton County and fulfills the duties imposed upon the county by Chapter 427 of the Code of Iowa.

PURPOSE

The purpose of this Policy is to provide temporary assistance to Clinton County property owners who meet eligibility guidelines so that they may maintain their homes. Effective July 27, 2015, property owner's who apply after this date are only eligible to receive a 427.8 property tax suspension _____times. It is the expectation that this property tax suspension will allow the property owner an opportunity to examine his/her financial situation and plan ahead for how future property taxes will be paid.

DEFINITIONS

1. **Board of Supervisor's Designee:** Community Assistance Programs Director
2. **Earned Income:** income from employment wages, tips, bonus from an employer, etc.
3. **Gross Income:** the total amount of all household income, earned or unearned, from any source, or received by any person in the household, before allowable deductions are credited.
4. **Homestead:** (see Iowa Code Chapter 425.11 (3))
5. **Homestead Tax Credit:** Reduces the taxable value of the property. (see Iowa Code Chapter 425)
6. **Household Income:** all income *earned or unearned that is received by the petitioner, his/her spouse; and any children residing in the home under the age of 18. This shall include any monetary contributions made by any other related or unrelated individuals currently residing within the home.
7. **Household Members:** For individuals over the age of 18 – the individual's household is defined as that of the individual, the individual's spouse or significant other, any children, step-children, or wards under the age of 18 who are residing with the individual and any other relatives or unrelated individuals who reside with them and will benefit from the property tax suspension.
8. **Household Resources:** Liquid and non-liquid assets owned by a person that the person is not legally restricted from using for support and maintenance, and that could be converted to cash. Unless specifically exempt, all resources are considered countable. Liquid resources are assets that can be easily converted to cash such as checking and savings

accounts. Non-liquid resources are assets that cannot be easily converted to cash such as homes or personal property.

9. **Notice of Decision:** written notice provided by the General Assistance Worker to the Applicant concerning his/her eligibility for assistance, type of assistance approved and the amount.
10. **Parcel:** each separate item shown on the tax list, manufactured or mobile home tax list, schedule of assessment, or schedule of rate or charge.
11. **Poverty Level:** The amount of household income as set by the U.S. Department Health and Human Services, effective with this plan's implementation date and reflective each year thereafter.
12. **Property owner or Owner:** the owner or owners of property, as shown by the transfer books in the office of the county auditor of the county in which the property is located.
13. **Special Assessment:** an unpaid special assessment certified in accordance to Iowa Code Chapter 384, division IV.
14. **Suspension:** deferring /delaying the collection of property taxes, special assessments, and notes or charges, including interest, fees and costs.
15. **Taxes:** an annual ad valorem tax, a special assessment, a drainage tax, a rate or a charge, and taxes on homes pursuant to chapter 435 and 445 which are collectible by the County Treasurer.
16. **Total Amount Due:** the aggregate total of all taxes, penalties, interest, costs and fees due on a parcel.
17. **Unearned Income** – income from state and/or federal programs such as FIP, SSI, SSDI, SS, VA benefits, child support, alimony, Food Stamps, etc.

PROCESS OF PETITIONING FOR A TAX SUSPENSION:

1. The individual shall contact the BOS Designee in the Community Assistance Programs Department (CAP) to petition for a tax suspension. The individual may complete an application at the CAP Department or one will be mailed to the individual to complete and return.
2. The BOS designee will review the petition and supporting documentation in order to determine eligibility.
3. The BOS designee will make a final decision on the petitioner's eligibility within 10 working days of the date of application and grant one of the following actions:
 - Provide a Resolution approving the 427.8 property tax suspension to the Clinton County BOS for their approval and authorization for the County Treasurer to make entry to the county records accordingly. A copy of the approved Resolution will be sent to the petitioner by regular mail; or
 - Provide the Petitioner with a written notice of decision by regular mail informing them that they are ineligible for a 427.8 property tax suspension and their right to appeal and the method to appeal.

ELIGIBILITY GUIDELINES:

For a petitioner to be considered for a tax suspension under IA Code 427.8 then he/she must meet the following established requirements:

1. Petitioner's gross yearly household income is at or below 100 % Federal Poverty Guidelines after allowable deductions or exceptions. (see below) and
2. Petitioner's household resources must be less than the amount of property taxes the petitioner is requesting be suspended.
3. Only property eligible for the homestead tax credit will be consider for tax suspension.
4. Petitioner must have filed for homestead credit on the property as well as for any other property tax credit that he/she may be eligible for such as the Iowa Disabled and Senior Citizens Property Tax Credit; the Iowa Military Exemption; etc...
5. Provide any necessary documentation to support their petition for suspension of taxes. This may include but is not limited to:
 - Copy of last year's federal income tax return.
 - Verification of earned and/or unearned income if a tax return was not filed;
 - Copy of bank statements;
 - Proof of any chronic medical condition that prevents the petitioner from being gainfully employed;
 - If applying due to a disability - Proof that the petitioner has applied for disability through the Social Security Administration

ALLOWABLE INCOME/RESOURCE DEDUCTIONS:

- Verified medical expenses (i.e. out of pocket cost of medication or out of pocket medical treatment) paid within the prior twelve months or ongoing medical bills that will be incurred due to a verified chronic medical condition shall be an allowable deduction to be considered when an individual has an earned income;
- Monthly Premiums for Medicare; MEPD or private health care insurance.
- Verified expenses for emergency home repair (i.e. roofing, sewer, water leak, etc) that were either paid within the prior twelve months or will be payable within the next twelve months.

EXEMPT RESOURCES:

- Burial lots and funeral trusts; persons applying for county assistance shall be required to provide proof of expense of burial lots or funeral trusts if greater than \$6,500.00 per individual or \$13,000.00 per couple;
- Trusts: If the beneficiary's access to the trust principal is restricted (i.e. if only the trustee can invade the principal), the principal shall not count as a resource to the beneficiary unless the trust states the money is to be used for maintenance or support of the individual. Changing an existing order in order to become eligible for county funding may render that person ineligible for County Assistance. The County will, in such case, still use the original trust to determine eligibility for funding. If a beneficiary has unrestricted access to the principal of the trust, it is counted as a resource.
- Term Life Insurance
- Whole Life Insurance. The verified cash value of a whole life insurance policy shall be counted toward a resource in the event the cash value of the policy exceeds \$1,500.00.

DENIAL REASONS:

1. Failing to comply with any or all of the above eligibility criteria.
2. Providing false information and/or documentation in order to qualify for the property tax suspension.
3. If he/she continues to live beyond his/her means (i.e. expenses are greater than income) from year to year with no plan to improve his/her financial situation.

CONFLICT OF INTEREST POLICY

The Clinton County BOS or their Designee shall make tax suspension authorization decisions. It is the intent of Clinton County that tax suspension authorization decisions shall not be made by any individual or organization that has a financial interest in the services or supports to be provided. In the event of such a conflict of interest, the conflict shall be fully disclosed to individuals and other stakeholders on the Notice of Decision.

CONFIDENTIALITY

Clinton County personnel performing actions identified in the Clinton County Tax Suspension Policy will comply with all applicable state and federal statutes relating to confidentiality. Training will be provided to all parties with access to confidential information to assure knowledge of such statutes. Authorized personnel having access to individual files are limited to the following:

- The person receiving services, or their legal representative. Legal representative shall include, but is not limited to, the parent of a minor or a court-appointed guardian;
- The Clinton County Board of Supervisors, staff of the Clinton County CAP Department, Clinton County Treasure and staff of the Clinton County Treasurer's Office and Clinton County Attorney;
- Other persons or agencies for which the person receiving services has signed a release of information giving consent;
- Legal guardian – person appointed by the court, charged with either limited or complete duties as ordered by the court.

LIMITATIONS

A person's right to confidentiality is not absolute. It may be superseded with the rights of others, particularly the rights of children, who are in need of protection and when maintaining confidentiality might cause serious harm to the client or to a third party. In questionable instances, the Clinton County Attorney's Office will be consulted to obtain further legal advice on the matter.

RECORD KEEPING

Records pertaining to clients are the property of the agency. Care should be taken to ensure the record keeping is done with the interest of the client as the primary concern.

RECORD MAINTANCE AND DESTRUCTION

Individual records are considered confidential and should be kept in file cabinets designated for this purpose, unless being used by an authorized individual. For security reasons client records must be returned to the designated file cabinets by the end of the business day, or shift, in the case of 24- hour operations. Client information on PC terminals and printers shall be kept in secure areas and not left unattended in areas accessible to unauthorized individuals.

Client records shall be maintained a minimum of five years following the date of the petitioner's last application for 427.8 property tax suspension. All personal information pertaining to clients shall be shredded before placement in common disposal receptacles or if on disc destroyed. Client confidentiality shall be maintained in client record destruction. If Clinton County Community Supports Department or any program within Clinton County Community Supports Department should cease to function, client records shall be transferred to the new provider with appropriate releases signed, or the records shall be destroyed as above, depending upon the circumstances.

CLIENT ACCESS TO RECORDS

A current or past petitioner may, upon written request, inspect his/her own record in the provider agency's office in the presence of staff assigned to the case. An appropriate

person designated in writing, such as the petitioner's attorney, guardian, guardian ad litem, or other acceptable person may accompany petitioner at the examination. Copies of information or reports generated by our office may be provided, upon written request, at the individual's own expense.

FAXING CONFIDENTIAL INFORMATION

Confidential information transmitted via the fax should be limited to only what is necessary to meet the requestor's needs. Special access policies and procedures will apply to faxing of client information including the following:

- Secure written Consent to Release Information. Consent to Release Information transmitted via fax is acceptable if all the requirements are met.
- Telephone confirmation should be used to verify transmissions. Confidential medical information should be faxed only to monitored machines, and operators should call ahead to alert the recipient that a confidential fax transmission is being sent. Verify fax number to ensure proper transmittal
- All faxed information must have a cover sheet with sender and receiving facility clearly listed. Approved confidentiality statement must be on the cover sheet of all faxed information as follows:

CONFIDENTIALITY NOTICE: The information contained in this fax is confidential and intended **ONLY** for the designated recipient. If the reader of the transmittal page is not the intended recipient or a representative of the intended recipient, you are hereby notified that review, dissemination, distribution, or copying of this information is forbidden. If you have received this fax in error, please notify the sender immediately by telephone and return the original by mail to the below address. Thank you.

- Faxed documents may be accepted as original and placed in the record.

APPEAL PROCESS

A Petitioner who is determined ineligible for a 427.8 Property Tax Suspension has the right to appeal such decision. The Notice of Decision provided to the Petitioner shall advise Petitioner as to the form and method of Appeal. The Petitioner is responsible to pursue the appeal on his/her own or with the assistance of any person, agent or attorney of his/her choice and at his/her own expense.

The Appeal must be submitted in writing to the Community Assistance Programs Department within ten (10) working days of the date on the Notice of Decision. The Appeal shall state the Petitioner's full name, current address, parcel number and address of the parcel if different from his/her residence; telephone number (if any) and the reason(s) for the Appeal.

Upon receipt of the Appeal, the BOS Designee shall be responsible to immediately notify the Board of Supervisors. The Appeal shall be placed on the Supervisors' regular agenda for review/hearing no less than five (5) and no more than ten (10) working days after the Supervisors have been notified of the Appeal.

The Petitioner shall be notified immediately by phone, if possible, or by ordinary mail at the address stated on the Appeal, of the date, time and place of the hearing before the Board of Supervisors. The Petitioner and any person, agent or attorney may, upon written authorization, be granted access to the information contained in the Petitioner's file, which was used to make the decision.

The Board of Supervisors shall be responsible to hear Petitioner's Appeal de novo at the time scheduled on the agenda. If Petitioner requests a continuance, said request must be in writing and received by the Board of Supervisors prior to the date and time of hearing, stating the reasons a continuance is needed. If Board has determined that Petitioner has shown good cause for the need of a continuance, said continuance may be granted and Petitioner will be notified of the new date, time and place of the Appeal hearing.

The Petitioner may be physically present at the Appeal hearing if he/she chooses, and may present whatever evidence, verbal or written, necessary to support the basis for his/her Appeal. Witnesses may present verbal testimony and cross-examination shall be allowed. Technical rules of evidence shall not apply. Length of time of hearing shall be determined by the Board of Supervisors based upon the amount of evidence and number of witnesses to testify.

The Appeal Hearing may be held in Closed Session at the request of the Petitioner, the Board of Supervisors or the BOS Designee, if required according to IA Code Ch. 21. Petitioner's file, including confidential information, will be submitted into evidence. The Board may question the Petitioner, BOS Designee and any witnesses present at the hearing. The hearing shall be tape-recorded and the recording of the hearing shall be sealed and shall not be considered a public record open for public inspection if required by Iowa Code Ch. 22 or other state or federal law.

The Board of Supervisors shall deliberate on the Appeal in **closed session if required according to IA Code Ch. 21.**

The Board shall make a decision on the Appeal Hearing within five (5) working days. The Board's decision shall be based on all evidence and testimony submitted to the Board at the Appeal Hearing. The Petitioner shall be informed of the Board's decision immediately by phone (if possible) or by regular mail within five (5) working days of the date the Board reaches a decision. The Notice of Decision shall state the reasons for the decision along with any statute or ordinance used to govern the decision. The decision shall also state the Petitioner's right to appeal the Board's decision to the District Court. The process to appeal to District Court is governed by the Iowa Administrative Procedures Act, Chapter 17A, Code of Iowa, and the pursuit of this method is the sole responsibility of the Petitioner, Petitioner's Agent or Attorney.

This Policy will be in effect from _ forward or until updates/revisions are necessary and approved by the Clinton County Board of Supervisors.

Dated this _____ day of _____ 2015

Chair, Clinton County Board of Supervisors

Clinton County Attorney (or Assistant)

**CLINTON COUNTY
427.8 TAX SUSPENSION
POLICIES AND PROCEDURES**

MISSION STATEMENT

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PURPOSE

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DEFINITIONS

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2. **Earned Income:** income from employment wages, tips, bonus from an employer, etc.
3. **Gross Income:** the total amount of all household income, earned or unearned, from any source, or received by any person in the household, before allowable deductions are credited.
4. **Homestead:** (see Iowa Code Chapter 425.11 (3))
5. **Homestead Tax Credit:** Reduces the taxable value of the property. (see Iowa Code Chapter 425)
6. **Household Income:** all income *earned or unearned that is received by the petitioner, his/her spouse; and any children residing in the home under the age of 18. This shall include any monetary contributions made by any other related or unrelated individuals currently residing within the home.
7. **Household Members:** For individuals over the age of 18 – the individual's household is defined as that of the individual, the individual's spouse or significant other, any children, step-children, or wards under the age of 18 who are residing with the individual and any other relatives or unrelated individuals who reside with them and will benefit from the property tax suspension.
8. **Household Resources:** Liquid and non-liquid assets owned by a person that the person is not legally restricted from using for support and maintenance, and that could be converted to cash. Unless specifically exempt, all resources are considered countable. Liquid resources are assets that can be easily converted to cash such as checking and savings accounts. Non-liquid resources are assets that cannot be easily converted to cash such as homes or personal property.

9. **Notice of Decision:** written notice provided by the General Assistance Worker to the Applicant concerning his/her eligibility for assistance, type of assistance approved and the amount.
10. **Parcel:** each separate item shown on the tax list, manufactured or mobile home tax list, schedule of assessment, or schedule of rate or charge.
11. **Poverty Level:** The amount of household income as set by the U.S. Department Health and Human Services, effective with this plan's implementation date and reflective each year thereafter.
12. **Property owner or Owner:** the owner or owners of property, as shown by the transfer books in the office of the county auditor of the county in which the property is located.
13. **Special Assessment:** an unpaid special assessment certified in accordance to Iowa Code Chapter 384, division IV.
14. **Suspension:** deferring /delaying the collection of property taxes, special assessments, and notes or charges, including interest, fees and costs.
15. **Taxes:** an annual ad valorem tax, a special assessment, a drainage tax, a rate or a charge, and taxes on homes pursuant to chapter 435 and 445 which are collectible by the County Treasurer.
16. **Total Amount Due:** the aggregate total of all taxes, penalties, interest, costs and fees due on a parcel.
17. **Unearned Income** – income from state and/or federal programs such as FIP, SSI, SSDI, SS, VA benefits, child support, alimony, Food Stamps, etc.

PROCESS OF PETITIONING FOR A TAX SUSPENSION:

1. The individual shall contact the BOS Designee in the Community Assistance Programs Department (CAP) to petition for a tax suspension. The individual may complete an application at the CAP Department or one will be mailed to the individual to complete and return.
2. The BOS designee will review the petition and supporting documentation in order to determine eligibility.
3. The BOS designee will make a final decision on the petitioner's eligibility within 10 working days of the date of application and grant one of the following actions:
 - Provide a Resolution approving the 427.8 property tax suspension to the Clinton County BOS for their approval and authorization for the County Treasurer to make entry to the county records accordingly. A copy of the approved Resolution will be sent to the petitioner by regular mail; or
 - Provide the Petitioner with a written notice of decision by regular mail informing them that they are ineligible for a 427.8 property tax suspension and their right to appeal and the method to appeal.

ELIGIBILITY GUIDELINES:

For a petitioner to be considered for a tax suspension under IA Code 427.8 then he/she must meet the following established requirements:

1. Petitioner's gross yearly household income does not exceed \$22,011.00 or the state income level for property tax credit, whichever is greater, after allowable deductions or exceptions. (see below) and
2. Petitioner's household resources must be less than the amount of property taxes the petitioner is requesting be suspended.
3. Only property eligible for the homestead tax credit will be consider for tax suspension.
4. Petitioner must have filed for homestead credit on the property as well as for any other property tax credit that he/she may be eligible for such as the Iowa Disabled and Senior Citizens Property Tax Credit; the Iowa Military Exemption; etc...
5. Meets one of the following criteria:
 - a. Is 65 years of age or older; or
 - b. Is totally disabled, as shown by receipt of Social Security Disability Income (SSDI), other disability income or have a pending case; or
 - c. Have a medical condition that keeps them from currently being gainfully employed.
6. Provide any necessary documentation to support their petition for suspension of taxes. This may include but is not limited to:
 - Copy of last year's federal income tax return.
 - Verification of earned and/or unearned income if a tax return was not filed;
 - Copy of bank statements;
 - Doctor's statement dated no more than 30 days prior to the date of application that verifies a chronic medical condition that prevents the petitioner from being gainfully employed;
 - If applying due to a disability - Proof that the petitioner has applied for disability through the Social Security Administration

EXCEPTIONS:

The BOS Designee may recommend suspension of property taxes if the applicant does not meet the eligibility guidelines due to exceptional circumstances. Examples of exceptional circumstances:

- Verified medical expenses (i.e. out of pocket cost of medication, out of pocket cost of medical treatment or monthly health insurance premiums) that actually cause disposable income to fall below guidelines; or
- Verified emergency home repair expenses (i.e. roofing, sewer, water leak, etc) that actually caused disposable income to fall below guidelines.

EXEMPT RESOURCES:

- Burial lots and funeral trusts; persons applying for county assistance shall be required to provide proof of expense of burial lots or funeral trusts if greater than \$6,500.00 per individual or \$13,000.00 per couple;
- Trusts: If the beneficiary's access to the trust principal is restricted (i.e. if only the trustee can invade the principal), the principal shall not count as a resource to the beneficiary unless the trust states the money is to be used for maintenance or support of the individual. Changing an existing order in order to become eligible for county funding may render that person ineligible for County Assistance. The County will, in such case, still use the original trust to determine eligibility for funding. If a beneficiary has unrestricted access to the principal of the trust, it is counted as a resource.
- Term Life Insurance
- Whole Life Insurance. The verified cash value of a whole life insurance policy shall be counted toward a resource in the event the cash value of the policy exceeds \$1,500.00.

DENIAL REASONS:

1. Failing to comply with any or all of the above eligibility criteria.
2. Providing false information and/or documentation in order to qualify for the property tax suspension.
3. If he/she continues to live beyond his/her means (i.e. expenses are greater than income) from year to year with no plan to improve his/her financial situation.

CONFLICT OF INTEREST POLICY

The Clinton County BOS or their Designee shall make tax suspension authorization decisions. It is the intent of Clinton County that tax suspension authorization decisions shall not be made by any individual or organization that has a financial interest in the services or supports to be provided. In the event of such a conflict of interest, the conflict shall be fully disclosed to individuals and other stakeholders on the Notice of Decision.

CONFIDENTIALITY

Clinton County personnel performing actions identified in the Clinton County Tax Suspension Policy will comply with all applicable state and federal statutes relating to confidentiality. Training will be provided to all parties with access to confidential information to assure knowledge of such statutes. Authorized personnel having access to individual files are limited to the following:

- The person receiving services, or their legal representative. Legal representative shall include, but is not limited to, the parent of a minor or a court-appointed guardian;
- The Clinton County Board of Supervisors, staff of the Clinton County CAP Department, Clinton County Treasure and staff of the Clinton County Treasurer's Office and Clinton County Attorney;
- Other persons or agencies for which the person receiving services has signed a release of information giving consent;
- Legal guardian – person appointed by the court, charged with either limited or complete duties as ordered by the court.

LIMITATIONS

A person's right to confidentiality is not absolute. It may be superseded with the rights of others, particularly the rights of children, who are in need of protection and when maintaining confidentiality might cause serious harm to the client or to a third party. In questionable instances, the Clinton County Attorney's Office will be consulted to obtain further legal advice on the matter.

RECORD KEEPING

Records pertaining to clients are the property of the agency. Care should be taken to ensure the record keeping is done with the interest of the client as the primary concern.

RECORD MAINTANCE AND DESTRUCTION

Individual records are considered confidential and should be kept in file cabinets designated for this purpose, unless being used by an authorized individual. For security reasons client records must be returned to the designated file cabinets by the end of the business day, or shift, in the case of 24- hour operations. Client information on PC terminals and printers shall be kept in secure areas and not left unattended in areas accessible to unauthorized individuals.

Client records shall be maintained a minimum of five years following the date of the petitioner's last application for 427.8 property tax suspension. All personal information pertaining to clients shall be shredded before placement in common disposal receptacles or if on disc destroyed. Client confidentiality shall be maintained in client record destruction. If Clinton County Community Supports Department or any program within Clinton County Community Supports Department should cease to function, client records shall be transferred to the new provider with appropriate releases signed, or the records shall be destroyed as above, depending upon the circumstances.

CLIENT ACCESS TO RECORDS

A current or past petitioner may, upon written request, inspect his/her own record in the provider agency's office in the presence of staff assigned to the case. An appropriate

person designated in writing, such as the petitioner's attorney, guardian, guardian ad litem, or other acceptable person may accompany petitioner at the examination. Copies of information or reports generated by our office may be provided, upon written request, at the individual's own expense.

FAXING CONFIDENTIAL INFORMATION

Confidential information transmitted via the fax should be limited to only what is necessary to meet the requestor's needs. Special access policies and procedures will apply to faxing of client information including the following:

- Secure written Consent to Release Information. Consent to Release Information transmitted via fax is acceptable if all the requirements are met.
- Telephone confirmation should be used to verify transmissions. Confidential medical information should be faxed only to monitored machines, and operators should call ahead to alert the recipient that a confidential fax transmission is being sent. Verify fax number to ensure proper transmittal
- All faxed information must have a cover sheet with sender and receiving facility clearly listed. Approved confidentiality statement must be on the cover sheet of all faxed information as follows:

CONFIDENTIALITY NOTICE: The information contained in this fax is confidential and intended **ONLY** for the designated recipient. If the reader of the transmittal page is not the intended recipient or a representative of the intended recipient, you are hereby notified that review, dissemination, distribution, or copying of this information is forbidden. If you have received this fax in error, please notify the sender immediately by telephone and return the original by mail to the below address. Thank you.

- Faxed documents may be accepted as original and placed in the record.

APPEAL PROCESS

A Petitioner who is determined ineligible for a 427.8 Property Tax Suspension has the right to appeal such decision. The Notice of Decision provided to the Petitioner shall advise Petitioner as to the form and method of Appeal. The Petitioner is responsible to pursue the appeal on his/her own or with the assistance of any person, agent or attorney of his/her choice and at his/her own expense.

The Appeal must be submitted in writing to the Community Assistance Programs Department within ten (10) working days of the date on the Notice of Decision. The Appeal shall state the Petitioner's full name, current address, parcel number and address of the parcel if different from his/her residence; telephone number (if any) and the reason(s) for the Appeal.

Upon receipt of the Appeal, the BOS Designee shall be responsible to immediately notify the Board of Supervisors. The Appeal shall be placed on the Supervisors' regular agenda for review/hearing no less than five (5) and no more than ten (10) working days after the Supervisors have been notified of the Appeal.

The Petitioner shall be notified immediately by phone, if possible, or by ordinary mail at the address stated on the Appeal, of the date, time and place of the hearing before the Board of Supervisors. The Petitioner and any person, agent or attorney may, upon written authorization, be granted access to the information contained in the Petitioner's file, which was used to make the decision.

The Board of Supervisors shall be responsible to hear Petitioner's Appeal de novo at the time scheduled on the agenda. If Petitioner requests a continuance, said request must be in writing and received by the Board of Supervisors prior to the date and time of hearing, stating the reasons a continuance is needed. If Board has determined that Petitioner has shown good cause for the need of a continuance, said continuance may be granted and Petitioner will be notified of the new date, time and place of the Appeal hearing.

The Petitioner may be physically present at the Appeal hearing if he/she chooses, and may present whatever evidence, verbal or written, necessary to support the basis for his/her Appeal. Witnesses may present verbal testimony and cross-examination shall be allowed. Technical rules of evidence shall not apply. Length of time of hearing shall be determined by the Board of Supervisors based upon the amount of evidence and number of witnesses to testify.

The Appeal Hearing may be held in Closed Session at the request of the Petitioner, the Board of Supervisors or the BOS Designee, if required according to IA Code Ch. 21. Petitioner's file, including confidential information, will be submitted into evidence. The Board may question the Petitioner, BOS Designee and any witnesses present at the hearing. The hearing shall be tape-recorded and the recording of the hearing shall be sealed and shall not be considered a public record open for public inspection if required by Iowa Code Ch. 22 or other state or federal law.

The Board of Supervisors shall deliberate on the Appeal in **closed session if required according to IA Code Ch. 21.**

The Board shall make a decision on the Appeal Hearing within five (5) working days. The Board's decision shall be based on all evidence and testimony submitted to the Board at the Appeal Hearing. The Petitioner shall be informed of the Board's decision immediately by phone (if possible) or by regular mail within five (5) working days of the date the Board reaches a decision. The Notice of Decision shall state the reasons for the decision along with any statute or ordinance used to govern the decision. The decision shall also state the Petitioner's right to appeal the Board's decision to the District Court. The process to appeal to District Court is governed by the Iowa Administrative Procedures Act, Chapter 17A, Code of Iowa, and the pursuit of this method is the sole responsibility of the Petitioner, Petitioner's Agent or Attorney.

This Policy will be in effect from _ forward or until updates/revisions are necessary and approved by the Clinton County Board of Supervisors.

Dated this _____ day of _____ 2015

Chair, Clinton County Board of Supervisors

Clinton County Attorney (or Assistant)

427.8 Property Tax Suspension Yearly Income Guidelines for 2015

HOUSEHOLD SIZE	YEARLY	MONTHLY
	100% FPL	100% FPL
1	\$11,770.00	\$981.00
2	\$15,930.00	\$1,328.00
3	\$20,090.00	\$1,674.00
4	\$24,250.00	\$2021.00
5	\$28,410.00	\$2368.00
6	\$32,570.00	\$ 2714.00
7	\$36,730.00	\$3061.00
8	\$40,890.00	\$3408.00
	*For families / households with more than 8 persons, add \$4,160.00 for each individual person. Information from ASPE.hhs.gov	

July 27, 2015

RESOLUTION # 2015 - _____

WHEREAS: The Clinton County Board of Supervisors has considered all bids for Tuck Pointing and cleaning the outside stone at the Clinton County Court House: and

WHEREAS: the bids received are as follows:

TNT Tuck Pointing	\$90,000.00 plus lift
Janssen Waterproofing	\$98,632.00 plus Alternate #1 \$1140.00
Fred Jackson Tuck Pointing	\$135,755.00

THEREFORE, BE IT RESOLVED by the Board of Supervisors of Clinton County, Iowa, that the proposal be approved for **Janssen Waterproofing for the amount of \$99,772.00** recommended by the Building Maintenance Manager Corey Johnson.

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Supervisors be authorized to execute said proposal on behalf of Clinton County, Iowa.

ROLL CALL:

Hamerlinck: _____

Srp: _____

Staszewski: _____

John F. Staszewski, Chairperson

ATTEST:

Eric Van Lancker, County Auditor
County of Clinton
State of Iowa