Wednesday, January 18, 2017

The Cass County Board of Supervisors met at 8:30 a.m. with three members present: Gaylord Schelling, chair; Frank Waters and Mark Wedemeyer (by phone). Attending new officers' training: Steve Baier & Stephen Green. Agenda upon motion by Waters, 2nd by Wedemeyer was approved. Minutes of January 11, 2017 upon motion by Wedemeyer, 2nd by Waters were approved.

County Conservation Director Micah Lee presented 2nd quarter report of activity at county recreational sites (maintenance at Cold Springs, West Nodaway Area, T-Bone Trail, Pellett Memorial Woods and Outdoor Classroom) and naturalist's environmental education activities (113 programs to 2,416 persons).

Griswold wants to continue its cooperative law enforcement agreement with Cass County for the purpose of engaging in mutual aid law enforcement support for four more years through 06/30/2021.

Motion by Waters, 2nd by Wedemeyer: to approve FY2018-FY2021 28E agreement for cooperative law enforcement with the city of Griswold and to authorize the chair to sign said agreement. Carried unanimously.

The Board of Supervisors of Cass County, Iowa, met on January 18, 2017, at 8:45 a.m., at the courthouse, Atlantic, Iowa, for the purpose of conducting a public hearing on the designation of an urban renewal area and on a proposed urban renewal plan and project. The Chairperson presided and the roll being called the following Supervisors were present and absent:

Present: Gaylord Schelling, Frank Waters and Mark Wedemeyer; Absent: Steve Baier and Stephen Green.

The Board of Supervisors investigated and found that notice of intention to conduct a public hearing on the designation of the 2017 Cass County Agribusiness Urban Renewal Area and on an urban renewal plan and project for the Area had been published according to law and as directed by the Board and that this is the time and place at which the Board shall receive oral or written objections from any resident or property owner of the County. All written objections, statements, and evidence heretofore filed were reported to the Board, and all oral objections, statements, and all other exhibits presented were considered.

The following named persons presented oral objections, statements, or evidence as summarized below; filed written objections or statements, copies of which are attached hereto; or presented other exhibits, copies of which are attached hereto:

(Here list all persons presenting written or oral statements or evidence and summarize each presentation.) NONE

There being no further objections, comments, or evidence offered, the Chairperson announced the hearing closed.

Supervisor Waters moved the adoption of a resolution entitled "A Resolution to Declare Necessity and Establish an Urban Renewal Area, Pursuant to Section 403.4 of the Code of Iowa and Approve Urban Renewal Plan and Project for the 2017 Cass County Agribusiness Urban Renewal Area", seconded by Supervisor Wedemeyer. After due consideration, the Chairperson put the question on the motion and the roll being called, the following named Supervisors voted:

Ayes: Schelling, Waters and Wedemeyer; Nays: none.

Whereupon, the Chairperson declared the resolution duly adopted and signed approval thereto.

RESOLUTION NO. 2017-003

A Resolution to Declare Necessity and Establish an Urban Renewal Area, Pursuant to Section 403.4 of the Code of Iowa and Approve Urban Renewal Plan and Project for the 2017 Cass County Agribusiness Urban Renewal Area

WHEREAS, as a preliminary step to exercising the authority conferred upon Iowa counties by Chapter 403 of the Code of Iowa, the "Urban Renewal Law", a county must adopt a resolution finding that one or more slums, blighted or

economic development areas exist in the county and that the development of such area or areas is necessary in the interest of the public health, safety or welfare of the residents of the county; and

WHEREAS, it has been recommended to the Board of Supervisors of Cass County, Iowa (the "County") that the 2017 Cass County Agribusiness Urban Renewal Area (the "Urban Renewal Area") be established containing the real property (the "Property") described on Exhibit A to this Resolution; and

WHEREAS, a proposal has been made which establishes the need to designate the Property as being appropriate for agribusiness, commercial and industrial development; and

WHEREAS, the proposal demonstrates that sufficient need exists to warrant finding the Property to be an economic development area; and

WHEREAS, an urban renewal plan (the "Plan") has been prepared for the governance of projects and initiatives to be undertaken within the Urban Renewal Area, and which authorizes certain initial urban renewal projects (the "Projects") to be undertaken in the Urban Renewal Area consisting of (i) providing tax increment financing support to Elite Octane, LLC in connection with the planning, design and construction of an ethanol plant (the "Development Project"); and (ii) using tax increment financing to pay the costs of constructing certain road and greywater sewer system improvements necessary for the development of the Development Project; and

WHEREAS, notice of a public hearing by the Board of Supervisors on the question of establishing the Urban Renewal Area and on the proposed Plan and the Project was heretofore given in strict compliance with the provisions of Chapter 403 of the Code of Iowa, and the Board has conducted said hearing on January 18, 2017; and

WHEREAS, the Property is situated within two miles of the corporate boundaries of the City of Atlantic, Iowa (the "City"), and a certain agreement (the "Joint Agreement") has been executed by the City to satisfy the consent requirements of Section 403.17 of the Code of Iowa; and

WHEREAS, the Plan was submitted to and considered by the Planning and Zoning Commission of the County; and

WHEREAS, pursuant to Section 403.17 of the Code of Iowa, the County has received an executed consent agreement from the owner of the "agricultural land" proposed for inclusion in the Urban Renewal Area; and

WHEREAS, copies of the Plan, notice of public hearing and notice of a consultation meeting with respect to the Plan were mailed to the City and the Atlantic Community School District; the consultation meeting was held; and responses to any comments or recommendations received following the consultation meeting were made as required by law;

NOW, THEREFORE, It Is Resolved by the Board of Supervisors of Cass County, Iowa, as follows:

Section 1. An economic development area as defined in Chapter 403 of the Code of Iowa is found to exist on the Property.

Section 2. The Property is hereby declared to be an urban renewal area, in conformance with the requirements of Chapter 403 of the Code of Iowa, and is hereby designated the 2017 Cass County Agribusiness Urban Renewal Area.

Section 3. The development of the Property is necessary in the interest of the public health, safety or welfare of the residents of the County.

It is hereby determined by this Board of Supervisors as follows:

- A. The Plan conforms to the general plan for the development of the County;
- B. Proposed agribusiness, commercial and industrial development in the Urban Renewal Area is necessary and appropriate to facilitate the proper growth and development of the County in accordance with sound planning standards and local community objectives.

Section 5. The Plan is made a part hereof and is hereby in all respects approved in the form presented to this Board, and the County is hereby authorized to undertake the projects and initiatives described therein. The Joint Agreement is hereby approved, and the Chairperson and County Auditor are hereby authorized and directed to execute said Joint Agreement on behalf of the County.

Section 6. All resolutions or parts thereof in conflict herewith are hereby repealed, to the extent of such conflict. Passed and approved January 18, 2017.

>>>>>>>> The Board of Supervisors of Cass County, Iowa, met on January 18, 2017 at 8:52 a.m., at the courthouse, in

The Board of Supervisors of Cass County, Iowa, met on January 18, 2017 at 8:52 a.m., at the courthouse, in Atlantic, Iowa.

The Chairperson presided and the roll being called the following Supervisors were present and absent:

Present: Gaylord Schelling, Frank Waters and Mark Wedemeyer; Absent: Steve Baier and Stephen Green.

Supervisor Schelling introduced an ordinance entitled "Ordinance No. 35. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the 2017 Cass County Agribusiness Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa."

It was moved by Supervisor Waters and seconded by Supervisor Wedemeyer that the ordinance be adopted. The Chairperson put the question on the motion and the roll being called, the following named Supervisors voted:

Ayes: Schelling, Waters and Wedemeyer; Nays: none.

Whereupon, the Chairperson declared the motion duly carried and declared that said ordinance had been given its initial consideration.

It was moved by Supervisor Waters and seconded by Supervisor Wedemeyer that the statutory rule requiring an ordinance to be considered and voted on for passage at two Board meetings prior to the meeting at which it is to be finally passed be suspended.

The Chairperson put the question on the motion and the roll being called, the following named Supervisors voted: Ayes: Schelling, Waters and Wedemeyer; Nays: none.

Whereupon, the Chairperson declared the motion duly carried.

It was moved by Supervisor Wedemeyer and seconded by Supervisor Waters that the ordinance entitled "Ordinance No. 35. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the 2017 Cass County Agribusiness Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa", now be put upon its final consideration and adoption. The Chairperson put the question on the motion, and the roll being called, the following named Supervisors voted:

Ayes: Schelling, Waters and Wedemeyer; Nays: none.

Whereupon, the Chairperson declared the motion duly carried and the ordinance duly adopted, as follows:

ORDINANCE NO. 35

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the 2017 Cass County Agribusiness Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa

BE IT ENACTED by the Board of Supervisors of Cass County, Iowa:

Section 1. Purpose. The purpose of this ordinance is to provide for the division of taxes levied on the taxable property in the 2017 Cass County Agribusiness Urban Renewal Area, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness, including bonds proposed to be issued by Cass County to finance projects in such area.

Section 2. Definitions. For use within this ordinance the following terms shall have the following meanings:

"County" shall mean Cass County, Iowa.

"Urban Renewal Area" shall mean the 2017 Cass County Agribusiness Urban Renewal Area, the boundaries of which are set out below, such area having been identified in the Urban Renewal Plan approved by the Board of Supervisors by resolution adopted on January 18, 2017:

Certain real property situated in Cass County, Iowa bearing the following Cass County Property Tax Parcel Identification Numbers as of January 1, 2017:

Parcel ID: 180001556001000 – 3.55 acres

Parcel ID: 250000488001005 - 13.29 acres

Parcel ID: 250000488001006 - 50.87 acres

Parcel ID: 250000488004011 – 2.25 acres

Parcel ID: 250000488004012 - 8.95 acres

Parcel ID: 250000522001006 – 1.93 acres Parcel ID: 250000523002003 – 3.17 acres Parcel ID: 250000533001001 – 2.81 acres Parcel ID: 250000533001002 – 0.24 acres Parcel ID: 250000533001003 – 1.04 acres Parcel ID: 250000687003002 – 6.08 acres Parcel ID: 250000754001002 – 3.60 acres Parcel ID: 250000754003002 – 4.41 acres

Section 3. Provisions for Division of Taxes Levied on Taxable Property in the Urban Renewal Area. After the effective date of this ordinance, the taxes levied on the taxable property in the Urban Renewal Area each year by and for the benefit of the State of Iowa, the County and any city, school district or other taxing district in which the Urban Renewal Area is located, shall be divided as follows:

- (a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the Urban Renewal Area, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the County certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the Urban Renewal Area on the effective date of this ordinance, but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the Urban Renewal Area to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.
- (b) that portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the County to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the County to finance or refinance, in whole or in part, projects in the Urban Renewal Area, and to provide assistance for low and moderate-income family housing as provided in Section 403.22, except that taxes for the instructional support program of a school district imposed pursuant to Section 257.19 of the Code of Iowa and for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2 of the Code of Iowa, and taxes for the payment of bonds and interest of each taxing district shall be collected against all taxable property within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the Urban Renewal Area exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.
- (c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocably pledged by the County for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the County to finance or refinance in whole or in part projects in the Urban Renewal Area.
- (d) as used in this section, the word "taxes" includes, but is not limited to, all levies on an ad valorem basis upon land or real property.

Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. Saving Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 6. Effective Date. This ordinance shall be effective after its final passage, approval and publication as provided by law.

Passed and approved by the Board of Supervisors of Cass County, Iowa, on January 18, 2017.

The Board of Supervisors of Cass County, Iowa, met at the courthouse, Atlantic, Iowa, on January 18, 2017, at 9:02 a.m. The Chairperson presided and the roll being called, the following named Supervisors were present and absent:

Present: Gaylord Schelling, Frank Waters and Mark Wedemeyer; Absent: Steve Baier and Stephen Green.

Supervisor Wedemeyer introduced the resolution next hereinafter set out and moved its adoption, seconded by Supervisor Waters; and after due consideration thereof by the Board, the Chairperson put the question upon the adoption of the resolution, and the roll being called, the following named Supervisors voted:

Ayes: Schelling, Waters and Wedemeyer; Nays: none.

Whereupon, the Chairperson declared said resolution duly adopted, as follows:

RESOLUTION NO. 2017-004

A Resolution to Fix a Date of Meeting at Which it is Proposed to Approve a Development Agreement with Elite Octane, LLC, Including Tax Increment Payments in an Amount not to Exceed \$8,500,000

WHEREAS, Cass County, Iowa (the "County"), pursuant to and in strict compliance with all laws applicable to the County, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted an Urban Renewal Plan for the 2017 Cass County Agribusiness Urban Renewal Area (the "Urban Renewal Area"); and

WHEREAS, this Board has adopted an ordinance providing for the division of taxes levied on taxable property in the Urban Renewal Area pursuant to Section 403.19 of the Code of Iowa and establishing the fund referred to in Subsection 2 of Section 403.19 of the Code of Iowa, which fund and the portion of taxes referred to in that subsection may be irrevocably pledged by the County for the payment of the principal and interest on indebtedness incurred under the authority of Section 403.9 of the Code of Iowa to finance or refinance in whole or in part projects in the Urban Renewal Area; and

WHEREAS, the County proposes to enter into an agreement (the "Development Agreement") with Elite Octane, LLC (the "Company") with respect to the planning, design and construction of an ethanol plant for use in the Company's business operations in the Urban Renewal Area; and

WHEREAS, under the Development Agreement the County would provide financial incentives to the Company in the form of incremental property tax payments in an amount not to exceed \$8,500,000 under the authority of Section 403.9(1) of the Code of Iowa; and

WHEREAS, it is necessary to set a date for a public hearing on the Development Agreement, pursuant to Section 403.9 of the Code of Iowa:

NOW THEREFORE, IT IS RESOLVED by the Board of Supervisors of Cass County, Iowa, as follows:

Section 1. This Board shall meet on the 31st day of January, 2017, at 8:30 a.m., at the courthouse, Atlantic, Iowa, at which time and place proceedings will be instituted and action taken to approve the Development Agreement and to authorize the incremental property tax payments to the Company in a total amount not exceeding \$8,500,000.

Section 2. The County Auditor is hereby directed to give notice of the proposed action, the time when and place where the meeting will be held, by publication at least once not less than four days and not more than twenty days before the date of said meeting in a legal newspaper of general circulation in the County. Said notice shall be in substantially the following form:

NOTICE OF MEETING FOR APPROVAL OF DEVELOPMENT AGREEMENT WITH ELITE OCTANE, LLC AND AUTHORIZATION OF TAX INCREMENT PAYMENTS

The Board of Supervisors of Cass County, Iowa, will meet at the courthouse, Atlantic, Iowa, on the 31st day of January, 2017, at 8:30 a.m., at which time and place proceedings will be instituted and action taken to approve a Development Agreement between the County and Elite Octane, LLC (the "Company") with respect to the planning, design and construction of an ethanol plant in the 2017 Cass County Agribusiness Urban Renewal Area for use in the

Company's business operations, which Agreement provides for certain financial incentives in the form of incremental property tax payments to the Company in a total amount not exceeding \$8,500,000, as authorized by Section 403.9 of the Code of Iowa.

The Agreement to make incremental property tax payments will not be a general obligation of the County, but will be payable solely and only from incremental property tax revenues generated within the 2017 Cass County Agribusiness Urban Renewal Area.

At the meeting, the Board will receive oral or written objections from any resident or property owner of the County. Thereafter, the Board may, at the meeting or at an adjournment thereof, take additional action to approve the Development Agreement or may abandon the proposal.

This notice is given by order of the Board of Supervisors of Cass County, Iowa, in accordance with Section 403.9 of the Code of Iowa.

Cass County Auditor Dale Sunderman

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed. Passed and approved January 18, 2017.

Motion to adjourn by Waters, 2nd by Wedemeyer. Carried unanimously. Next meeting January 25, 2016.

/s/-Gaylord Schelling, Chair

Attest: /s/-Dale Sunderman, Auditor