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Meet the New Adair County Officials

Mandy Berg
County Auditor

Dominic Johnson
County Conservation Director

Duane Avey
County Veterans Affairs Director

Brenda Wallace
County Treasurer

Pam Jensen
County Assessor

Clint Hight
County Attorney

Janelle Schneider
County Recorder

Dave Homan, Matt Wedemeyer, John Twombly, Steve Shelley, and Jodie Hoadley

Jeff Vandewater
County Sheriff

Nick Kauffman
County Engineer
Taxpayers pay different taxing entities depending on whether they live in town (urban) or in the country (rural). Below is a dollar chart that shows an average of how every dollar that you pay in taxes is distributed. The coin chart to the left shows a breakdown of the portion that stays with the county.

**Urban Breakdown**
- School: $0.31
- County: $0.18
- City: $0.37
- Hospital: $0.08
- Area College: $0.02

**County Urban Breakdown**
- General: $0.09
- General Support: $0.04
- Mental Health: $0.01
- Secondary Roads: $0.01
- Debt: $0.03

**Rural Breakdown**
- School: $0.43
- County: $0.38
- Hospital: $0.11
- Area College: $0.03

**County Rural Breakdown**
- General: $0.14
- General Support: $0.05
- Mental Health: $0.02
- Rural: $0.02
- Secondary Roads: $0.04

**What is the Rollback Percentage?**
Taxpayers pay taxes on a percentage of the assessed value of their properties, not the full value of the properties. The percentage, known as “Rollback”, is set each year by the Department of Revenue and is based on the classification of the property.

**Your Tax Bill**
- **Assessed Value**: $100,000
- **Rollback**: X 56%
- **Taxable Value**: $56,000
- **Avg Urban Levy**: $37.44/1000
- **Gross Taxes**: $2096
- **Credits**: - $182
- **Your Tax Bill**: $1914

Where the money goes...
- City: $708
- County: $345
- Hospital: $153
- City Cemetery: $38

**Your Home**
- **Assessed Value**: $100,000
- **Homestead Credit**: No Exemptions

**What is the Rollback Percentage?**
- **Commercial**: 90%
- **Industrial**: 90%
- **Agricultural Excluding the Ag Home**: 55%
- **Residential Including Ag Home**: 56%
- **Multi-Residential**: 79%

**Tax Levy Includes:**
The Rate from all the Taxing Entities listed on the Dollar Bill Charts above.
From FY00 to FY07 the valuation in Adair County remained stagnant, resulting in the Supervisors increasing the levies nearly $3.50/1000 in order to generate the increased revenue necessary to operate the County. Starting in FY08, the valuation started to increase allowing the Supervisors to slightly decrease the Levy Rates but still resulting in increased revenue to keep up with normal inflation in the operating costs of the County. FY11 there was an increase in the levy rate due to bonding to construct the Public Safety Center. Then in FY12, the first valuations of the wind turbines came on the tax rolls and the first revenue was generated from the Wind Turbine Urban Renewal Area. On the Valuation Graph at the top, the dark blue line shows what the County valuations would be without the wind turbine value and all of the bar graph above that line is attributed to the value of the turbines. Without the turbines the value in the County would have decreased from FY16 to current resulting in higher levy rate to the taxpayer or less revenue for operations decreasing services. Due to the wind turbine value being added to the County, the Supervisors have been able to keep the levy rate steady. The levy rate has increased less than $0.65/1000 in the last seven years compared to the $3.50/1000 increase in the first seven years of this 20-year comparison.

Wind Turbine Assessments

Wind Turbines are classed as Industrial; therefore, pay taxes on 90% of the assessed value throughout the State of Iowa. In October 2007, Adair County implemented Ordinance 31: Assessment of Wind Energy Conversation Property. This Ordinance declared that the Assessor would value the property at 0% of the net acquisition cost in Assessment Year 1 and the value would increase by 5% each year until the 7th year when the value would be 30% of the net acquisition cost.
What is TIF and How does it Help?

Tax Increment Financing (TIF) is a redirection of tax revenue. The taxing entity implementing the TIF receives the revenue from the levies set by all taxing entities with the exception of any levy for debt repayment and the schools’ PPEL, voted PPEL, and Instructional Support Levy. Adair County currently uses TIF Revenue to help with Economic Development by improving the Secondary Roads infrastructure in the County. TIF can only be used for the repayment of debt. The County bonds to pay for the improvements and repairs to the roads and bridges in the County TIF Area and then uses the TIF revenue to repay those bonds. All proceeds from the TIF Bonds are above and beyond what the County would do with the normal revenue (i.e. property taxes, farm to market, LOST, and state and federal funds) for bridges and roads.

Since the NW Wind Farm TIF was established in FY11, the County has bonded $17,291,000. All of this bond money has been and will be repaid entirely from the revenue from the NW Wind Farm TIF. (The revenue is shown by the shaded area on the Property Tax Revenue Graph on the previous page at the bottom.) The bond proceeds have funded $10,690,585 in roads and bridges projects through FY18 with another estimated $5,800,000 for FY19 and $6,815,000 for FY20. Below are pictures of some of the completed projects.

Looking 10 years into the future and in anticipation of amending the current TIF Plan to include the wind turbines being constructed in 2018 and 2019, the Supervisors are considering TIF projects at Lake Orient, the Adair County Fair Grounds, and the Adair County Historical Society, in addition to, the roads and bridges projects in the amended TIF Area. The projects that have been done and that are planning to be done would not be possible without the Auditor’s and Supervisors’ insight to implement the Wind Turbine TIF in FY11.
Adair County revenues were $17,712,439 in FY18. The County’s revenues included a $5 million TIF Bond which accounts for 28% of the revenue. Property Taxes accounts for 26% of the total County revenue, Road Use Tax is 17%, and TIF Tax is 12%. The remaining 17% comes from various sources. The Capital Projects Fund received 28% of the revenue due to the Bond Proceeds. Secondary Roads received 24% and the Rural Fund was 10%. Of the Rural Fund revenue received, 72% was transferred to the Secondary Roads Fund. The General Fund was 13%, which includes most of the County’s operational expense that is not secondary roads related. Misc Other received 15% which include the TIF Revenue received.

Adair County expenditures were $14,118,323 in FY18. Roads and Transportation was 35% of the expenditures; Capital Projects was 26%, of which 95% was for roadway construction; Long-term Debt and Public Safety and Legal Services were 12% and 11%, respectively. The remaining 17% were all other areas including Administration, Services to Residents, Environmental and Education, Mental Health, and Social Services. On the breakdown by Department, the Engineer, LOST, Roadside Mgmt, NW Windfarm, Roadway Construction, Road Clearing, and Weed are all expenditures made by Secondary Roads resulting in 60% of all expenditures. The Sheriff is 10% of the County expenses. The Supervisors’ Department is 5% which includes most of the tax draws to other agencies like the Fair Board, Historical Society, and pass-thru grants that we are the fiscal agent.
Adair County Secondary Roads received $5,625,576 in revenue for FY18. The pie chart to the right shows the source of the revenue and the percentages of the Total Revenue. The Expenditure for FY18 were $5,312,115. The pie chart to the left shows where the money was spent and the percentage of the Total Expenditures.
Adair County Phone Numbers and Email Addresses
Website: www.adaircountyiowa.org

Pam Jensen, Assessor 743-2531  assessor@adaircountyiowa.org
Clint Hight, Attorney 743-6390
Mandy Berg, Auditor 743-2546  auditor@adaircountyiowa.org
Dominic Johnson, Conservation 743-6450  adairccb@iowatelecom.net
Nick Kauffman, Engineer 743-6111  n_kauffman@windstream.net
Raedeen Bigelow, General Relief 743-2424  adairmatura@iowatelecom.net
Human Services 743-2119  Office located in Creston
Janelle Schneider, Recorder 743-2411  recorder@adaircountyiowa.org
Jeff Vandewater, Sheriff 743-2148  sheriffsoffice@iowatelecom.net
Supervisors 743-2546  auditor@adaircountyiowa.org
Brenda Wallace, Treasurer 743-2312  treas@adaircountyiowa.org
Duane Avey, Veterans Affairs 743-2656  veteransaffairs@adaircountyiowa.org

Dates to Remember
January  1  Courthouse Office Closed – New Year’s Day
January 10  Hunting and Fishing License Expire
February 18  Courthouse Office Closed – President’s Day
March 31  Property Taxes are Due
April 1  County Parks’ Utilities are Turned On
April 30  Boat Registration Deadline to Renew without a $5 Penalty
May 27  Courthouse Office Closed – Memorial Day
June 17  Tax Sale
July 1  Deadline to sign up for Homestead Credit Military Exemption, Disabled Veteran’s Homestead Tax Credit, and Business Property Tax Credits
July 4  Courthouse Office Closed – Independence Day
August 15  Deer Licenses go on Sale
August 26  City/School Candidate Filing Begins
September 1  Snowmobiles and Off-Highway Vehicles Renewals Begins
September 2  Courthouse Office Closed – Labor Day
September 19  City/School Candidate Filing Deadline/Auditor’s Office Open until 5 PM
September 30  Property Taxes are Due
October  Hunter Safety (date to be announced)
October 7  City/School Absentee Voting Begins
October 25  City/School Election Voter Pre-Registration Deadline
October 25  Last Day to Mail Absentee Ballots
October 30  County Parks’ Utilities are Turned Off
November 1  Deadline to sign up for Family Farm Tax Credit
November 5  City/School Election
November 11  Courthouse Office Closed – Veteran’s Day
November 28/29  Courthouse Office Closed – Thanksgiving Holiday
December 15  Hunting and Fishing License goes on Sale for new year
December 24/25  Courthouse Office Closed – Christmas Holiday
December 31  Deadline to Renew Snowmobiles and Off-Highway Vehicles without a $5 Penalty