

Polk County

General Policies Manual



POLK COUNTY POLICIES MANUAL FORWARD

The policies contained in this manual have been previously approved by the Polk County Board of Supervisors. Publication of this manual is not intended to alter current County policies, but merely to compile previously adopted policies into one manual for the convenience of the general public and County employees.

A copy of this manual is available at the Polk County Auditor's Office, 111 Court Avenue, Room 230, Des Moines, Iowa 50309 - (515) 286-3080.

July, 2009

POLK COUNTY GENERAL POLICIES MANUAL

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Disposition of County Owned Properties Policy

STATEMENT OF INTENT:

It shall be the policy of the Polk County Board of Supervisors to promote the production of affordable housing and the residential and commercial revitalization of neighborhoods by making available Tax Deed and excess properties owned by the County. The release of County owned properties shall be in accordance with this policy. The Board of Supervisors may make exceptions or modifications to this policy as deemed appropriate.

IMPLEMENTATION:

TAX DEED PARCELS

County owned Tax Deed properties shall be disposed of by proposal in accordance with Iowa Code--Chapter 569.8 and 331.36. Properties, which are likely to be in demand, will be sold to the highest bidder. Other properties may be conveyed without competitive bidding. All parcels will be conveyed by Quit Claim Deed.

A. PARCEL LIST

1. The Department of Public Works, Housing Services Division, shall propose a list of parcels for disposal at public auction on an annual basis.
2. The list will include parcels that are requested to be offered at auction and selected parcels from the inventory. All parcels will have at minimum 50-foot frontages and be buildable, unless otherwise noted, or are recognized "lots of record".
3. Polk County municipalities, public utilities, and private, not for profit housing organizations, may review the parcel list and request "first right of acquisition" for public purposes. They shall provide written evidence of the intended purpose and include a time line for use. The Board of Supervisors, in its sole discretion, will determine if the proposed use is a public purpose. The Board of Supervisors may establish terms or conditions of transfer as deemed appropriate to protect the public purpose.
4. When the State or Federal governments request Tax Deed parcels for a public purpose, the same requirements and benefits as those for a municipality will apply.
5. All parcels requested by municipalities, other government agencies and utilities will not be Land Banked, but will be transferred upon approval by the Board of Supervisors. Parcels that are to be used for a public purpose, as determined by the Board of Supervisors, will be sold for the lesser of the minimum competitive prices established for the current fiscal year. Parcels not to be used for a public purpose may be acquired for the fair market value.
6. Only private not-for-profit housing organizations may request that one or more parcels be held in Land Bank. Parcels will be held for up to 24 months from the time the request is granted. Requests must be in writing and include the same information required for the "first right of acquisition" and the estimated time frame before acquisition can be completed. The Land Bank List will be reviewed quarterly and reserved parcels on the list after the 24-month expiration will be removed and offered at the next auction.

7. Properties not otherwise reserved will be included in the auction. Such properties shall be advertised in the Real Estate Section of the Classified Advertisements of the Des Moines Register not less than four (4) days or more than twenty (20) days prior to the Public Auction.

B. VACANT PARCELS SOLD TO THE HIGHEST BIDDER

Individuals, firms or corporations shall have the opportunity at auction to acquire parcels on a competitive basis. No parcel will be sold for less than the minimum bid price established. If the minimum bid price is not offered, the parcel will be withdrawn from the auction.

Minimum bids will be established by the Board of Supervisors on an annual basis and included as part of the Department of Public Works information on the County's web site. Minimum bid amounts will be published as part of the public advertisement for County Tax Sale Auctions. It shall be the intent of the County to recover legal and transfer fees.

C. VACANT PARCELS SOLD WITHOUT COMPETITIVE BIDDING

1. The County shall determine the fair market value of any parcel to be sold without competitive bidding.
2. An individual, firm, or corporation may acquire vacant parcels without competitive bidding by offering in writing to pay at least the fair market value of the property. If appropriate, the County will complete an appraisal of the fair market value.
3. Not-for-profit housing organizations may acquire vacant properties without competitive bidding by submitting in writing to the Housing Services Division an offer for at least the minimum bid price established for that Fiscal Year. The offer shall provide proof that the intended use of the vacant parcel(s) conforms to all established City or Neighborhood Plans or codes.

D. VACANT SIDE LOT BY PROPOSAL

Whenever there is a County owned parcel with less than fifty (50) foot of frontage it will be available for sale only to the adjacent property owners which share the same street frontage as the County owned parcel, provided the following conditions and procedures are met:

1. A written invitation for proposal is delivered to all qualified proposers.
2. Only the titleholders of structures which abut the property on the same street frontage as the County owned property are qualified proposers
3. Within the 30 calendar days of the written invitation, a qualified proposer either refuses the property in writing or accepts the property by submitting a written proposal to the Housing Services Division along with a check to the Polk County Treasurer in the amount of **\$500.00**. A separate check for \$16.00 written to the Polk County Recorder is required for the cost of recording the Quit Claim Deed. No response from a qualified proposer within 30 days is a refusal to propose to purchase the property.

4. If two qualified proposers desire the property and the property can be split without platting, the County shall either divide the parcels into two pieces of equal area, or the County shall accept the mutually agreed upon division of the property into two pieces as suggested by the qualified proposers.
5. When both adjacent proposers declare an interest in purchasing a part or all of the County-owned parcel, and one of them owns a parcel which has less than the minimum lot frontage required by community regulations, preference will be given to that title holder that needs to add frontage to meet the community requirements.
6. The qualified proposers shall pay the cost in any case where the property must be platted to perform the split.
7. If one or more of the qualified proposers reject the property or fail to submit a written proposal within the 30-day time frame, then the remaining qualified proposer(s) shall be eligible to divide the property amongst themselves.
8. In no case, where the property is being split shall any of the parcel remain in Polk County's name.
9. The Quit Claim Deed shall be drafted so that the parcel being deeded can be combined with the successful proposer's property as one taxable parcel. If the parcels cannot be combined because they are in different plats, one parcel will be assessed with the other for taxing purposes.
10. If qualified proposer(s) contest the terms or conditions of transfer as outlined in this policy, the property may be taken to the next public auction and sold as one parcel to the highest bidder.

E. VACANT ADJOINING AND LAND LOCKED PARCELS BY PROPOSAL

Vacant adjoining and landlocked parcels are available and for sale only to titleholders who abut the property. Adjoining parcels share common boundaries but not the same street face. Land locked parcels share common boundaries but have no street frontage.

1. A written invitation for proposal is delivered to all qualified proposers.
2. Within 30 calendar days of the written invitation, a qualified proposer either refuses the property in writing or accepts the property by submitting a written proposal to the Housing Services Division along with a check written to the Polk County Treasurer in the amount of **\$500.00**. A separate check for \$16.00 written to the Polk County Recorder is required for the cost of recording the Quit Claim Deed. No response from a qualified proposer within 30 days is a refusal to propose to purchase the property.
3. If two qualified proposers desire the property and the property can be split without platting, the County shall either divide the parcel into two pieces of equal area, or the County shall accept a mutually agreed upon division of the property into two pieces as suggested by the qualified buyers.
4. The qualified proposers shall pay the cost in any case where the property must be platted to perform a split.

5. If one or more of the qualified proposers reject the property or fail to submit a proposal within the stated time frame, then the remaining qualified proposer(s) shall be eligible to divide the property amongst them.
6. In no case, where the property is being split shall any of the parcels remain in Polk County's name.
7. The Quit Claim Deed shall be drafted so that the parcel being deeded can be combined with the successful qualified proposer's property as one taxable property. If the parcels cannot be combined because they are in different plats, one parcel will be assessed with the other for taxing purposes.
8. If one of the qualified proposer's contests the terms or conditions of the transfer as outlined in this policy, the property shall be taken to the next public auction and sold as one parcel to the highest bidder.
9. Whenever, an initial or resultant parcel is less than 1,000 square feet, or is encumbered by easement, or is subject to adverse usage, a purchase price of less than \$500.00, but in no case less than the Cost Complete, may be negotiated.

Comment: Cost Complete is the cost to the County to go to Deed and may include: title search, publication costs; cost of survey, if any; and, cost of recordation. This may be less than \$500.00.

F. PARCELS WITH UNSOUND STRUCTURES

Structures on parcels that the County determines are structurally unsound and that cannot be cost effectively rehabilitated, will be demolished and the parcel offered as a vacant parcel.

G. PARCELS WITH HABITABLE STRUCTURES BY PROPOSAL

Parcels with structures which are determined by a qualified inspector to be habitable and meet applicable City or County Codes for owner-occupied or rental dwellings will be sold by competitive bid only. An open invitation for bids will be sought through public advertising. The lowest acceptable bid price above the appraised value will be determined and advertised following an appraisal of the property and structure. The successful bidder will be required to provide proof of financing and take occupancy within 60 days from the date the offer is approved.

H. PARCELS WITH INHABITABLE STRUCTURES

If it has been determined that a parcel with a structure is not habitable, but can be rehabilitated for occupancy, The Housing Services Division will offer the parcel for the minimum established bid price for that year by issuing written invitations to all qualified proposers. Qualified proposers include not-for-profit housing organizations and for profit developers who will rehabilitate vacant and deteriorated structures to be reused for affordable or market rate housing.

If the intended purpose is to sell the property at a market rate price, the qualified proposer will be required to include support from the approved neighborhood or community planning organization.

1. All proposals for an individual property with a structure will be evaluated based on the proposer's capacity to complete the project within 18-24 months, including financial support for the project, how the project complies with the established neighborhood goals for housing and compliance with City and County plans for rehabilitation of property.

2. An evaluation team comprised of County and City staff, if the parcel is located within a Polk County municipality, will review the proposals, conduct interviews, and make a recommendation to approve the project that most closely meets the requirements.
3. Once a successful proposer is selected, the Public Works Department will make a recommendation for approval to the Board of Supervisors and follow all applicable laws regarding the conveyance of County-owned property under Iowa Administrative Code.

SALE OF EXCESS COUNTY PROPERTY

The County may dispose of an interest in non-tax deed real estate after the Board of Supervisors has, by Resolution, determined that the subject real estate is excess property.

A. EXCESS DETERMINATION

A determination that real estate is excess property shall be made according to the following procedure:

1. A person, corporation, municipality, state or federal agency shall submit a written request to the Board of Supervisors that County-owned real estate be considered excess property.
2. Such request will be referred to the Department of Public Works and County Attorney for a recommendation.
3. Public Works will obtain at least one appraisal from a qualified firm, who shall consider the value of the real estate in its existing state, and shall determine a value for its highest and best use. If required, a plat of survey will be completed.
4. If the property is located in a potentially contaminated area, and no clearance report is available, testing will be completed. If found to be contaminated, additional cleanup procedures may be followed prior to proceeding with any further recommendations.

B. DISPOSITION OF EXCESS PROPERTY

Public Works will prepare a recommendation to the Board of Supervisors setting forth a method of disposal such as auction, proposal, or lease. If the disposition method is by gift, a written description of its public purpose will be attached to the recommendation. If the method of disposition is other than public auction, the recommendation shall set forth all terms, performance standards, restrictive covenants, or any other conditions which must be met by the purchaser.

1. The Board of Supervisors may approve or modify by Resolution, and/or direct Public Works to proceed with the disposition of the excess property.
2. A bona-fide purchaser will provide a certified check in the amount of purchase, recording fees, and any other agreed upon fees associated with the sale of the property.

3. Transfer of Title shall be by Quit Claim Deed after a Public Hearing by the Board of Supervisors.
4. If the County has possession of an abstract for the property of interest, it will be provided to the purchaser, who will be responsible for having it made current.

C. ACQUIRED OR CONDEMNED PROPERTY FOR HIGHWAYS

If property has been acquired or condemned for highway purposes, and is determined to be excess property:

1. It may be purchased by the previous owner or an adjacent property owner (Iowa Code 306.23) or
2. It will be disposed of using the same procedures as those for Disposition of Tax Deed Parcels.

ABSTRACTS

The County will not provide abstracts to any purchaser of County owned property acquired by Tax Deed unless one is currently in existence and included in the parcel file.

Contact: Public Works
515-286-3705
Revised: 10/1/02
Revised: 3/22/11

[Click for Resolution:](#)

Priorities for Historic Property Policy

Rehabilitation Tax Exemption Policy

Pursuant to Iowa Code §427.16 and 223 I.A.C. §47, the Polk County Board of Supervisors adopts the following priorities for property tax exemption for rehabilitation of historic property.

1. Eligibility: Only rehabilitation of "historic property" is eligible for the exemption. Historic property is defined in Code Section 427.16(7) as follows:
 - 1) Property listed on the national historic register of historic places;
 - 2) An historical site as defined in section 303.20, i.e. a property identified as eligible for listing on the national historic register by the state historic preservation officer or that is identified according to established criteria by the state historic preservation officer as significant in national, state, and local history, architecture, engineering, archeology, or culture;
 - 3) Property located in an area of historical significance as defined in Code section 303.20 or under section 303.34;
 - 4) Property designated an historic building or site as approved by local landmark ordinance.
2. Priorities: Priority for exemptions for eligible property will be given on a first-come basis up to a maximum annual dollar amount of \$250,000. Applications for the exemption must be filed with the city or county assessor, as appropriate, no later than March 1, of the assessment year.

Contact: Board of Supervisors
515-286-3120

Adopted: 02/14/1995

[Click for Resolution:](#)

Polk County Investment Policy

MARY MALONEY
POLK COUNTY TREASURER
January 3, 2012

Section I: Scope of the Investment Policy

This Investment Policy shall apply to all financial assets under the control of the Polk County Treasurer including operating funds, and other funds of the county. Each investment made pursuant to this Investment Policy must be authorized by applicable law and this written Investment Policy.

The investment of bond funds shall comply with Iowa Code Sections 12C.9 and 12B.10 (5) paragraph a, subparagraphs (1) through (7) and also be consistent with any applicable bond resolution.

This Investment Policy is intended to comply with Iowa Code Sections 11.6, 12B.10, 12B.10A, 12B.10B, 12B.10C, Chapter 12C, and all other applicable law.

Upon passage and implementation and upon future amendment, copies of the Investment Policy shall be delivered to all of the following by the Treasurer's office:

- 1) The Board of Supervisors,
- 2) All depository institutions or fiduciaries for public funds of Polk County,
- 3) The auditor engaged to audit any fund of Polk County,
- 4) The County Auditor, and
- 5) Any entity using Polk County Treasury Management services for the Polk County Treasurer Internet Clearing Account. In addition, a copy of this Investment Policy shall be delivered to every fiduciary or third party assisting with or facilitating investment of the funds of Polk County.

Section II: Objectives

The primary objectives, in order of priority, of all investment activities involving the financial assets of Polk County shall be the following:

- 1) Safety: Safety and preservation of principal in the overall portfolio is the foremost investment objective.
- 2) Liquidity: Maintaining the necessary liquidity to match expected liabilities is the second investment objective.
- 3) Return: Obtaining a reasonable return is the third investment objective.

Section III: Delegation of Authority and Control

In accordance with Iowa Code Sections 12B.10 and 12C.1, the responsibility for conducting investment transactions resides with the Treasurer of Polk County. Only the Treasurer and those designated by the Treasurer may invest public funds.

All contracts or agreements with outside persons investing public funds, advising on the investment of public funds, or acting in a fiduciary capacity for Polk County shall require the outside person to notify Polk County in writing within 30 days of receipt of all communication from the auditor of the outside person or any regulatory authority of the existence of a material weakness in internal control structure of the outside person or regulatory orders or sanctions regarding the type of services being provided to Polk County by the outside persons. Persons as used herein include all institutions, businesses, corporations, or entities of any kind.

The records of investment transactions made by or on behalf of Polk County are public records and are the property of Polk County whether in the custody of the Treasurer or in the custody of a fiduciary or other third party.

The Treasurer shall establish a written system of internal controls and investment practices. The controls shall be designed to prevent losses of public funds, to document those divisions and employees of the Polk County Treasurer responsible for elements of the investment process, and to address the capability of investment management. The controls shall provide for receipt and review of the audited financial statements and related reports on internal control structure of all outside persons performing any of the following for Polk County:

- 1) Investing public funds.
- 2) Advising on the investment of public funds.
- 3 Directing the deposit or investment of public funds.
- 4) Acting in a fiduciary capacity for the public body.

The Treasurer of Polk County and all employees authorized to place investments shall be insured under a blanket fidelity bond in the minimum amount of five million dollars.

Section IV: Prudence

The Treasurer of Polk County, when investing or depositing public funds, shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use to attain the Section II investment objectives. This standard requires that when making investment decisions, the Treasurer shall consider the role that the investment or deposit plays within the portfolio of assets of Polk County and the investment objectives stated in Section II.

When investing assets of Polk County in excess of \$100,000 for a term longer than one month, the Treasurer shall request competitive investment proposals for comparable credit and term investments from a minimum of three investment providers.

Section V: Selection of Financial Institutions & Broker Services

- 1) Financial Institutions.

Deposits and Certificates of Deposit To avoid default risks with financial institutions with which the Polk County Treasurer deposits monies, Polk County shall determine in advance of deposit that each depository in which monies are to be placed is an approved depository for purposes of Chapter 12C of the Iowa Code.

- 2) Broker Services.

The following stipulations are to be met to avoid broker services default risk:

- a) Polk County shall only use broker/dealers and financial institutions which are registered with the U.S. Securities and Exchange Commission. Agents of broker/dealers and financial institutions shall be registered with the Securities Division of the State of Iowa. In addition, Polk County shall annually investigate each agent, broker/dealer and financial institution registration and regulatory history. If agent disciplinary action is noted, Polk County shall no longer do business with the agent.
- b) Broker/dealers and financial institutions must complete a Polk County Broker Services Questionnaire and have it on file with the Polk County Treasurer before they can be on an approved list by the Polk County Treasurer.

Section VI: Authorized Investments and Quality Guidelines

Assets of Polk County may be invested in the following:

- 1) Interest bearing savings accounts, interest bearing money market accounts, and interest bearing checking accounts at any bank, savings and loan or credit union in the State of Iowa and Polk County. All Iowa banks and Iowa savings associations as defined by Iowa Code Section 12C.1 are eligible for public fund deposits as defined by Iowa Code Section 12C.6A unless listed on the State Treasurer's website as being ineligible to accept public fund deposits. Each financial institution shall be properly declared as a depository by the governing body of Polk County.
- 2) Securities of the United States Government its agencies and instrumentalities.
- 3) Certificates of Deposit and other evidences of deposit at federally insured Iowa Depository institutions approved and secured pursuant to Chapter 12C.
- 4) Prime bankers' acceptances that mature within two hundred seventy days and that are eligible for purchase by a federal reserve bank.
- 5) Commercial paper or other short-term corporate debt that matures within two hundred seventy days and that is rated in the highest classification (A1,P1), on the date of purchase, as established by at least one of the standard rating services approved by the superintendent of banking (Standard & Poors or Moody's).
- 6) An open-end management investment company registered with the Securities Exchange Commission under the federal Investment Company Act of 1940, 15 U.S.C., Section 80(a) and operated in accordance with 17 C.F.R. Section 270.2a-7 (Money Market Mutual Fund).
- 7) 28E Joint Investment Trusts organized pursuant to chapter 28E of the Iowa Code. The joint investment trust shall either be rated within the two highest classifications by at least one of the standard rating services approved by the superintendent of banking and operated in accordance with 17 C.F.R. Section 270.2a-7, or be registered with the Securities and Exchange Commission under the federal Investment Company Act of 1940, 15 U.S.C., Section 80(a), and operated in accordance with 17 C.F.R. 270.2a-7. The manager or investment advisor of the joint investment trust shall be registered with the federal Securities and Exchange Commission under the Investment Advisor Act of 1940, 15 U.S.C., Section 80(b).

- 8) Repurchase Agreements, provided that the underlying collateral consists of obligations of the United States government, its agencies, and instrumentalities and Polk County takes delivery of the collateral either directly or through an authorized custodian pursuant to a written agreement. Collateral shall be marked-to-market daily to cover the cash value of the investment.
- 9) An investment contract or tax exempt bonds, as authorized by Iowa Code Section 12C.9, when investing the proceeds of public bonds or obligations and funds being accumulated for the payment of principal and interest or reserves.

All authorized investments are further qualified by all other provisions of the Investment Policy, including Section VII--Investment Maturity Limitations, and Section VIII--Diversification.

Section VII: Investment Maturity Limitations

Operating funds of Polk County, under the control of the Polk County Treasurer, must be identified and distinguished from all other funds available for investment. Operating funds are defined as those funds which are reasonably expected to be expended during a current budget year or within fifteen months of receipt.

All investments authorized in Section VI are subject to the following investment maturity limitations:

- 1) Operating funds may only be invested in instruments authorized in Section VI of this Investment Policy that mature within three hundred ninety-seven days.

The Treasurer may invest funds of Polk County that are not identified as operating funds in investments with maturities longer than three hundred ninety-seven days.

- 2) However, all investments of Polk County shall have maturities that are consistent with the needs and use of Polk County.

Section VIII: Diversification

Assets shall be diversified to reduce the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. Investments of Polk County are subject to the following diversification goals at the time of purchase:

- 1) Maturities shall be selected which provide stability of income and reasonable liquidity.
- 2) No more than 20% of the portfolio shall be invested in repurchase agreements with the same broker/dealer or financial institution.
- 3) No more than 5% of the portfolio may be invested in the securities of a single issuer and no more than 10% of the portfolio may be invested in each of the following categories of securities:
 - a) Commercial paper and other short-term corporate debt.
 - b) Prime banker's acceptances.
- 4) Liquidity practices shall be used to ensure that disbursement dates and payroll dates are covered through maturing investments, marketable U.S. Treasury Bills, or cash on hand at all times.

Section IX: Prohibited Investments and Investment Practices

Assets of Polk County shall not be invested in the following:

- 1) Reverse Repurchase Agreements, and
- 2) Derivatives including, but not limited to, collateralized mortgage obligations (CMO's), interest-only (IOs) and principal-only (POs), forwards, futures, currency and interest rate swaps, options, floaters/inverse floaters, and caps/floors/collars.

Assets of Polk County shall not be invested pursuant to the following investment practices:

- 1) Trading of securities for speculation or the realization of short term trading gains.
- 2) Pursuant to a contract providing for the compensation of an agent or fiduciary based upon the performance of the invested assets.
- 3) If a fiduciary or other third party with custody of public investment transaction records of Polk County fails to produce requested records when requested by this public body within a reasonable time, Polk County shall make no new investment with or through the fiduciary or third party and shall not renew maturing investments with or through the fiduciary or third party.

Section X: Reporting

The Treasurer shall compile the following reports:

- 1) Monthly Performance Evaluation Report. The Monthly Performance Evaluation Report will be updated daily, will summarize the current portfolio in terms of investment type, maturity, rate of return, average daily assets invested, and will reflect a weighted rate of return for the reporting period.
- 2) Daily Diversification Report. The Daily Diversification Report will summarize the current portfolio by investment type within each financial institution and by investment type overall.

Section XI: Safekeeping and Custody

All invested assets of Polk County subject to Iowa Code Section 12B.10C shall be secured and held by a third party custodian pursuant to a public funds custodial agreement. The agreement shall require delivery versus payment and compliance with all rules set out elsewhere in Section XI of this Investment Policy.

All invested assets of Polk County involving the use of a public funds custodial agreement as defined in Iowa Code Section 12B.10C shall comply with all rules adopted by the Treasurer of State. All custodial agreements shall be in writing and shall contain a provision that all custodial services be provided in accordance with the laws of the State of Iowa.

A deposit of public funds in an approved bank, savings and loan or credit union shall be secured as provided in Iowa Code Section 12C.1(3)(a)and(b).

Section XII: Ethics and Conflict of Interest

The Treasurer and all employees of the Polk County Treasurer involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions.

Section XIII: Policy Review & Amendment

This Investment Policy shall be reviewed annually or more frequently as appropriate. Notice of amendments to the Investment Policy shall be promptly given to all parties noted in Section I-Scope of the Investment Policy.

Contact: Treasurer's Office
(515) 286-3041
Revised: 1/3/2012

[Click for Resolution:](#)

Minorities Business Enterprise Policy

POLK COUNTY MBE POLICY STATEMENT

It is the policy of Polk County to encourage the participation of minority business enterprise in the contracts and programs it, funds with federal assistance funds. This Policy has been formulated with full knowledge that minorities and women have been underrepresented as Owners and managers of businesses in this country and as contractors participating in federally assisted programs. Polk County has, in the past, as a matter of both principle and law established an Affirmative Action Plan to ensure that no person is discriminated against on the grounds of race, color, national origin or sex in any program associated with the County. This policy extends the Affirmative Action Plan to ensure that minority business enterprises as defined in 49 CFR Part 23 have the opportunity to participate in the performance of contracts financed in whole or in part with Federal funds.

This policy will be implemented by the structuring of a Minority Business Enterprise program under the provisions of 49 CFR Part 23. All provisions of this regulation will be strictly adhered to as well as wholeheartedly endorsed and practiced by the County and its agents and employees.

Contact : General Services
 515-286-3215

Adopted: 7/5/1988

[Click for Resolution:](#)

Polk County Community/Senior Center Rental Policy

The rental of Polk County Community/Senior Centers exists to serve the community by providing a facility within the neighborhood for private as well as public gatherings.

- 1) Private rental hours for Central, Northwest, East, South and Norwoodville are as follows:
6 p.m. – 10 p.m. – Monday – Thursday
6 p.m. – 12 a.m. (midnight) - Friday
10 a.m. – 12 a.m. (midnight) – Saturday
10 a.m. – 10:00 p.m. Sunday

Private rental hours for North are:
6:00 p.m. – 10:00 p.m. – Monday through Thursday
6:00 p.m. – 10:00 p.m. – Friday
10:00 a.m. – 10:00 p.m. – Saturday
No rentals are allowed on Sunday.

Note: An earlier beginning time on Saturday & Sunday may be allowed with special arrangements being made with the Community/Senior Center Site Supervisor.

- 2) Private rentals will require a \$100 facility deposit and if alcohol is served, a \$200 beverage deposit. Alcohol on the premises shall be limited to beer and wine. All alcohol must stay in the building. No “tailgating” or alcohol is permitted in the parking lot. All deposits should be in check or money order form. The check should be made out to “Polk County Treasurer”.
- 3) Where alcohol will be served for over 25 individuals, security will be paid for by the renter. Arrangements for security will be made by center staff. Security is defined as one uniformed officer from either city or county law enforcement agencies. The uniformed officer may not be an invited guest.
- 4) Deposits must be received at the time the contract is signed. No rental is confirmed until a signed contract is on file. Rental fees must be received two weeks before the date of the event. Cancellation of a rental less than 48 hours in advance of the event will result in forfeiture of the deposit.
- 5) If the facility is being used for a fund-raising project, all tickets must be advanced sales. No public parties or group activities charging or collecting admission on the premises will be allowed. If the event is a fundraiser, no mention of beer or wine may be used to enhance sales.
- 6) Staples, nails, tape, pins and other defacing devices may not be used on interior or exterior surfaces such as walls, doors, trims, etc. Use of poster gum is allowed. Metallic or paper confetti may not be used as decorations. Dance powders, talc or any other floor powder may not be applied to the floor. Smoking is not allowed in the Community/Senior Center.
- 7) Equipment located on the premises, including computers, pool tables, etc., are not available for use during the rental period.
- 8) Items missing or removed during the rental period will be charged to the damage deposit.
- 9) Non-profits that wish to rent the facilities on Friday nights or weekends must pay the regular, private rental fees.

- 10) There will be no recurring rentals on weekends in order to make facilities available to a wider public.
- 11) Private rental fees are as follows:
 - \$10/hour set up/clean up
 - \$15/hour groups of 25 or less
 - \$25/hour for 26-50
 - \$35/hour for 51-75
 - \$45/hour for 76-100
 - \$50/hour for 100+
- 12) The responsible party noted on the contract will:
 - Attend the event and remain the entire time.
 - Complete, sign and verify the pre and post event checklist with the facility attendant on day of the rental.
 - Explain facility policies to all guests and assist all guests in following the rules.
- 13) A pre-event and post-event checklist will be completed and signed by both the facility attendant and the responsible party for all rentals. The same person must sign the pre-event and post-event checklist.
- 14) Rental of the Community/Senior Center will be limited to one rental per day.
- 15) A facility attendant must be on the premises during rental hours. The facility attendant will unlock the facility and make a walk through inspection before and after usage to ensure that the facility is clean and left undamaged. The facility attendant will lock the facility following the event.
- 16) This policy is part of the general public rental contract.

Contact: Community, Family & Youth Services
515-286-2162
Revised: 2/10/09

[Click for Resolution:](#)

Polk County Community/Senior Center Non-Profit Rental Policy

- 1) The rental of Polk County Community/Senior Centers exists to serve the community by providing a facility within the neighborhood for non-profit business meeting rentals at no charge.
- 2) A nonprofit group is defined as civic and service groups, government, religious groups, support groups, scout groups and youth organizations. For the purpose of determining a nonprofit status, a tax exempt identification number and/or organizational or event budget may be requested at the time the rental reservation is made.
- 3) A business meeting is defined as a meeting lasting no longer than three hours and which does not include food other than beverages. No alcoholic beverages may be served.
- 4) Nonprofit rental hours are as follows:
6 p.m. – 10 p.m. – Monday – Thursday
The rental times on the contract are the times the building will be open.
- 5) Rentals will require a \$50 facility deposit. The deposit should be a check or money order made out to “Polk County Treasurer”. This will be kept in case of a “no show” or damage to the building.
- 6) Deposits must be received when the contract is signed. No rentals are confirmed until a contract is on file. Recurring rental dates may be arranged on a calendar quarterly basis.
- 7) Staples, nails, tape, pins and other defacing devices may not be used on interior or exterior surfaces such as walls, doors, trims, etc. Use of poster gum is allowed. Glitter, confetti and metallic sprinkles are not allowed. Dance powders, talc or any other floor powder may not be applied to the floor. Smoking is not allowed in the Community/Senior Center.
- 8) Equipment located on the premises, including computers, pool tables, etc., are not available for use during the rental period.
- 9) A pre-event and post-event checklist will be completed and signed by both the facility attendant and responsible party for all rentals.
- 10) Unless a facility can accommodate multiple usage, rental of the community center will be limited to one rental per day.
- 11) A facility attendant must be on the premises during rental hours. The facility attendant will unlock the facility and make a walk through inspection before and after usage with the responsible party to ensure that the facility is clean and left undamaged. The facility attendant will lock the facility following the event.
- 12) This policy is part of the non-profit rental contract.

Contact: Community, Family & Youth Services
515-286-216

Revised: 2/10/09

[Click for Resolution:](#)

Purchasing Policy
POLK COUNTY
DEPARTMENT OF GENERAL SERVICES

Effective date March 2011

PURCHASING POLICY
of
POLK COUNTY, IOWA

INDEX

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GENERAL SERVICES

Central Services Purchasing Division

PURCHASING POLICY

A. Purpose

1. General Services shall have responsibility for purchasing, acquiring, leasing and renting goods and services for the County and for the sale, disposition of county surplus goods or services.
2. Central Services-Purchasing Division is responsible for recommending and administering purchasing policies, programs, and procedures for the acquisition of materials, equipment, supplies, services and construction projects for Polk County.
3. The Purchasing Division is a centralized procurement division. All requests for prices or services and all purchases shall be made through Central Services-Purchasing Division. This authority may be delegated to others, if certain criteria exist, in accordance with the Polk County Purchasing Policy.
4. Central Services-Purchasing Division has the authority to investigate the quality, quantity, and type of material purchased in order to best serve the interests of Polk County and the taxpaying citizens of Polk County Iowa.
5. This Policy applies to all offices, departments and agencies of Polk County; Board of Supervisors, Auditor, County Attorney, Recorder, Sheriff, Treasurer, Human Resources, Community, Family & Youth Services, General Services, Health Department, Information Technology, Public Works, Risk Management, Department of Human Services-Polk County, Veterans Affairs, Medical Examiner, Emergency Management and other departments created by the Board of Supervisors.

B. Conflict of Interest

1. The Purchasing Division shall not knowingly issue a purchase order where there is evidence of a conflict of interest. Acceptance of gifts, other than advertising novelties, is prohibited according to Iowa Code.
2. No County employee or immediate family member shall receive a benefit or profit from any purchase or contract made in conjunction with their job as a County employee.
3. Employees of the County shall not procure or assist in procuring any materials, supplies or equipment for the personal use of any employee, or official of the County.
4. Employees by virtue of position are not entitled to any special consideration from vendors and contractors in their personal affairs nor are they to attempt to procure material for the personal use for any other person.

C. Central Stores

1. The Central Services Division shall maintain an inventory of generally required supply items necessary for the day to day operation of the work place. A Central Stores Catalog shall be made available for all county units to use in ordering their supplies.
2. Departments are to use the Central Stores Supply Requisition spread sheet to order supplies.

D. Outside Purchases

1. Requisition

A requisition for all supplies or services shall be used to order items not available through Central Stores. The Requisition should be completed and forwarded to the Purchasing Division through the ERP System.

2. Emergency Purchases

- a. An emergency may be deemed to exist when one or more of the following occur:
 - 1) A breakdown in machinery and/or a threatened termination of essential services or a dangerous condition develops.
 - 2) Any unforeseen circumstances arise causing curtailment of an essential service or where lack of immediate action would result in danger to public health or safety.
- b. If the emergency situation arises during working hours, the Elected Official/Department Head or designee must contact the Central Services Manager or designee to obtain the name of the appropriate vendor and Purchase Order number.
- c. If the emergency situation arises outside of normal business hours, the Department Head or designee may purchase the required goods or services directly, and notify the Central Services Manager upon the next business day.

3. Blanket Purchase Orders

- a. The Blanket Purchase Order is used for multiple purchases from a single vendor over a period of time, i.e. (month, year or length of project). The use of the Blanket Purchase Order must be approved by the Central Services Manager.
- b. The General Services Department/Purchasing is responsible for monitoring the use of Blanket Purchase Orders to identify commodity categories that are being purchased to insure compliance with the original requested use. Misuse may cause the Blanket Purchase Order to be cancelled.
- c. Criteria for approval of the blanket purchase order method are as follows:
 - 1) the category of material must be repetitively required,
 - 2) items must be needed for immediate use,
 - 3) use of the procedure will not adversely affect use of other purchasing techniques that might produce greater discounts.

4. Capital Reserve Purchases

- a. Capital items will be purchased by General Services according to the Board of Supervisors approved budget when authorized by the County Administrator.

5. Competitive Sealed Bids

- a. Competitive Sealed Bidding is the preferred method for acquiring equipment, supplies, services and construction for public use.
 1. Conditions for Use:
Contracts (and/or Purchase Orders) shall be awarded by competitive sealed bidding except as otherwise provided in Section D.2, Emergency Purchase Procedures.

2. Invitation for Bids:
An Invitation for Bids shall be issued and shall include a purchase description and all contractual terms and conditions applicable to the purchase.

6. Request for Proposals

- a. When the Central Services Manager determines that the use of competitive sealed bidding is either not practicable or not advantageous to Polk County and receives concurrence from the Director of General Services, the purchase of specified equipment, supplies, services or construction may be handled through the use of a Request for Proposals (RFP).

E. Professional and Consultant Services

1. These services are defined as any type of professional service which may be legally performed pursuant to a certificate or license and any other type of similar contractual service (including consultants) required by Polk County but not furnished by its own employees, which is in its nature so unique that it should be obtained by negotiation on the basis of demonstrated competence and qualification for the type of professional service required and at fair and reasonable compensation rather than by competitive sealed bidding.
2. A Request for Qualifications (RFQ) shall be prepared for each occurrence. Individuals with known qualifications may be sent a copy of the RFQ or notified in some other manner.
3. A Public Notice in the newspaper is not required but may be done, if it is considered to be of special interest to vendors or the public.

F. Iowa Preference

1. By virtue of statutory authority, preference will be given to products and provisions grown and produced within the State of Iowa.
2. At the discretion of the Board of Supervisors, preference may be given to Polk County vendors who produce goods or maintain an office in Polk County.
3. Further, it shall be policy to actively solicit and seek out local vendors of goods and services and to encourage local vendors to stock and supply Iowa-made products.

G. Sole Source Purchase

1. A purchase may be awarded without competition when the Central Services Manager determines after a good faith review of available sources that there is only one source for the required goods or services.

H. Federal, State and Cooperative Programs

1. Cooperative procurement agreements, which have met the sealed bid requirements, as outlined in the Purchasing Policy, in which Polk County is eligible to participate, shall be considered to have met all bid documentation requirements.
2. State of Iowa bid contracts qualify for this bid documentation exemption; any other cooperative procurement agreement must be documented in writing and approved by the Director of General Services prior to any purchase being made through the agreement. The approval authority for all normal purchases remains in effect.

I. of County Property

1. General Services is responsible for disposing of surplus County equipment, tools and vehicles.
2. Surplus items approved by the Board of Supervisors shall be disposed of in any or all of the following methods:
 - a. Physical Auction
 - b. Internet or Virtual Auction
 - c. Letter Auction
 - d. Donation

J. Procedures Manual

1. General Services shall make available to each using department/agency, a procedural manual outlining how the policy of Polk County will be implemented.
2. General Services will make available training to departments/agencies on following the purchasing policies contained in the procedural manual.
3. Upon recommendation of the Director of General Services, any changes to the purchasing procedures to the Manual will be submitted to the County Administrator for approval.

Contact: General Services
515-286-3215

Adopted: 1/6/87
Revised: 3/8/11

[Click for Resolution:](#)

Disposition of Seized Property Policy

It is required that for a period of thirty (30) days after proper notification of the owner(s) of seized property, such property shall remain the property of the original owner. After that period, the property is considered forfeited and shall be considered abandoned Barring claims, the seizing agency shall become the owner of such property and may dispose of it in any reasonable manner (Ch. 809). Further, the Court shall order the final appropriate disposition of property once it is no longer needed as evidentiary material. Such property may be requisitioned by the law enforcement agency for use in enforcing the criminal laws of the State or may be given to the General Services Department to be disposed of in an appropriate manner.

In pursuance of Ch. 809, the Polk County Sheriff, the Polk County Attorney, and the Director of the Polk County Department of General Services will meet to reach joint decisions concerning the disposition of seized and forfeited property as it becomes necessary. Such property shall be placed in a "Forfeited Property Pool" by the Sheriff. The above-named persons will examine the material and state, in a memorandum of agreement, the terms for disposition. The memorandum will list items, methods of disposition, intended use of the item, and the receiver. Each person will endorse the agreement by signature. Disposition will then proceed under the management of the Director of General Services.

Exceptions:

1. Seized money, after forfeiture, or the proceeds from the disposition of seized property will be deposited by the Sheriff into a "Seized and Found Account" in the Polk County Treasurer's Department. Expenditures from the "Seized and Found Account" in the Polk County Treasurer's Department will be made with the cooperation of and consistent with the purchasing policies of the Polk County Board of Supervisors as administered by the Polk County General Services Department. The Polk County Sheriff will be the sole determiner of what items are to be purchased. Annually, an independent audit will be obtained for this account by the County Comptroller. NOTE: It is the agreed intention of the three parties that funds from the newly established account will be used for personnel training, undercover equipment, or other uses by the Sheriff that will enhance the efficiency and effectiveness of the operations of that department.
2. Pornographic material shall be destroyed (Ch. 709, Ch. 809.13.5).
3. Upon application from a not-for-profit hospital, controlled substances may be delivered to that hospital by the Sheriff for medicinal use. All other controlled substances must be destroyed by the Sheriff who will record the location of seizure, the kinds and quantities of controlled substance, and the time, place and manner in which the material is destroyed. This information will be reported back to the Court by the Sheriff (Ch. 204.506).
4. The Sheriff will inspect firearms and ammunition to determine whether any of the materials will be useful for law enforcement, testing or comparison by the department. This material will be listed in a memorandum to the Iowa Department of Public Safety requesting permission to retain it. All other weapons and ammunition will be transferred to the Department of Public Safety. A list of items, the date and the method of disposition will be kept by the Sheriff (Ch. 72-4.1, Ch. 809.13.5, Ch. 809.21).

5. Such vehicles as the Sheriff deems useful will be assigned to that department by the Director of General Services. Initially, a maximum of four vehicles may be assigned for use as undercover vehicles in the Sheriff's Department. Other vehicles will be sold at auction or by any other method agreed upon by the Sheriff and the Director of General Services, and proceeds of which will be deposited in the "Seized and Found Account."

Contact: Board of Supervisors
515-286-3120

Adopted: 12/4/90

[Click for Resolution:](#)

Pre-Qualification of Bidders for Public Improvement Project Policy

The Code of Iowa requires the County to conduct bidding for public improvement projects over \$50,000, and to award bids to the lowest responsible bidder. See Iowa Code §331.341, §384.99. To assist in determining the lowest responsible bidder, it is deemed appropriate to require bidders to complete a qualification questionnaire, and to use the information provided to pre-qualify bidders to be awarded County public improvement contracts.

It is therefore the policy of Polk County to require bidders on public improvement projects, as defined in the Code of Iowa, to submit answers to a qualification questionnaire. The questionnaire shall be on a form approved by the Polk County General Services Department. The questionnaire may request information concerning the locations where the bidder is qualified to do business, whether the bidder performs work with its own forces, whether the bidder has failed to complete other work awarded to it, other projects the bidder is currently involved in or has completed, the experience of the principals of the organization, trade references, work references, and any other information the General Services Department deems appropriate for a particular project. The General Services Department shall have the authority to waive irregularities in a bidder's responses to the qualification questionnaire.

Responses to the qualification questionnaire may be used to pre-qualify bidders for Polk County public improvement projects.

Contact: General Services
515-286-3215

Adopted: 9/29/98

[Click for Resolution:](#)

Attorney Fees for Appeals which Benefit Polk County General Relief or Veterans Affairs Policy

Refer to resolution.

Contact: County Attorney
515-286-3737

Adopted: 8/23/88

[Click for Resolution:](#)

Administration of County Ordered Suspension or Abatement of Property Taxes for Persons Unable to Contribute to the Public Revenue Policy

I. Purpose and definitions.

A. This policy sets forth the procedures for suspension or abatement of property taxes for persons unable to contribute to the public revenue, as authorized by Iowa Code Section 427.8. It is the desire of the Polk County Board of Supervisors to allow such property tax suspensions and abatements in accordance with the terms and conditions set forth below. These policies and procedures are adopted pursuant to the Polk County Board of Supervisors authority to adopt rules for general assistance pursuant to §252.25 and §252.27, of the Iowa Code

B. The following definitions shall apply.

1. "Person unable to contribute to the public revenue" shall mean a person who meets the following criteria.

a) Has an income not exceeding \$16,500 or the state income level for property tax credit, whichever is greater, as determined on the property tax suspension application developed by the Department of Community, Family and Youth Services; and

b) The assessed value of the person's home does not exceed \$80,000; and

c) Current value of personal assets shall not exceed \$10,000; and

d) Meets one of the following criteria:

i) Has attained the age of 65 years on or before December 31, of the year of first application under this policy; or

ii) Is a surviving spouse of a person who would have been 65 or older, if living, and has attained the age of 55 years on or before December 31, of the year of first application under this policy; or

iii) Is totally disabled, as shown by proof of receipt of SSI, SSDI, other disability income, or pending case.

2. "Current year taxes" shall mean property taxes, assessments, rates or charges, including interest, fees and costs, as set forth in Iowa Code Section 427.8.

II. Procedures for the Submission of Petitions for Property Tax Suspension or Abatement.

A. Property owners (petitioner) who are unable to contribute to the public revenue, and who desire to have their current year property taxes suspended or abated, should begin the petition process with the County Department of Community, Family and Youth Services. The Department of Community, Family and Youth Services will assist the petitioner in completing the petition form. The Department of Community, Family and Youth Services will also obtain the following:

1. Report of Property Tax Status (obtained from Treasurer).
2. Statement of Disability (proof of SSDI status, proof of receipt of other form of disability payments or a physician's statement) if claiming to be disabled.
3. Property Tax Suspension application.
4. Affidavit.
5. Copy of most recent Federal Income Tax return, or other form of positive income verification.
6. A copy of the current Iowa Property Tax Credit Claim. (If the petitioner has not filed a claim, but appears eligible, the Department of Community, Family and Youth Services will assist them in filing a claim. The petition will not be forwarded until the claim is filed with the Treasurer's Office in such cases).
7. Consent Form.

An additional form is required if the applicant is purchasing the home "on contract". The titleholder must agree to the suspension by signing a notarized copy of the consent form, since they will be ultimately responsible for the payment of the suspended taxes if the client forfeits the contract.

A copy will be made of the documents shown above and will be used by the Department of Community, Family and Youth Services to establish a file for each case. The original petition, affidavit, report of property tax status, consent form, and a copy of the current Iowa Property Tax Credit Claim, along with a letter recommending suspension, abatement, or disapproval of the petition, will be forwarded by the Department of Community, Family and Youth Services to the Auditor's Office. The Department of Community, Family and Youth Services will also assist the petitioner in applying for any other tax credits for which they may be eligible.

B. Procedures for the Submission of Petitions for Multi-Year Suspension on Account of Age.

1. Property owners (petitioner) who are 65 years of age or older, and who received a county suspension the previous year, can apply for a multi-year suspension. The petition for suspension on account of age form is a condensation of four forms used for regular suspensions. This form must be notarized, but if the applicant(s) income remains below the income limit, and all other eligibility criteria remain within the established guidelines, the applicant(s) does not need to verify income for the year. The Department of Community, Family and Youth Services will also obtain and attach to the petition the following:

- a. Report of Property Tax Status (obtained from Treasurer).
- b. A copy of the current Iowa Property Tax Credit Claim (If the petitioner has not filed a claim, but appears eligible, the Department of Community, Family and Youth Services will assist them in filing the claim. The petition will not be forwarded until the claim is filed with the Treasurer's Office in such cases.)

C Exceptions.

The Director of the Community, Family and Youth Services Department may recommend suspension or abatement of property taxes if an applicant does not meet one of the criteria set forth in section I (B) due to exceptional circumstances. An example of exceptional circumstances would be income which exceeds the guideline where the applicant has high out-of-pocket medical expenses which actually cause disposable income to fall below the guideline, or there has been an increase in 100% assessed value of the home for persons previously eligible, or the person meets all other eligibility criteria except the 100% assessed valuation of the home.

The Director may recommend abatement to the Board of Supervisors in cases where the granting of a suspension only, would prohibit the homeowner(s) from accessing other services designed to maintain or improve the condition of the home in the best interests of the homeowner(s) and the community.

D. Time for filing petitions.

Approved petitions must be filed with the Treasurer by March 1 of the current tax year, pursuant to Code Section 427.8. Petitions filed after that date for parcels advertised for the annual June tax sale, but not yet approved by the Board of Supervisors, shall be considered pending and shall be withheld from tax sale. The Department of Community, Family and Youth Services will forward a list of parcels in pending status to the Treasurer not later than the last business day prior to the annual tax sale. If not approved by July 31, the Treasurer may offer taxes on the parcel at an adjournment of the annual tax sale.

III. Procedures for Board of Supervisors Action.

- A. When the Auditor's Office receives a petition with accompanying attachments, it will include them in the Board of Supervisors next regular agenda.
- B. When the Board of Supervisors considers the petition, it may:
 - 1. Direct the suspension of current taxes.
 - 2. Direct the abatement of the current taxes.
 - 3. Deny the petition for tax suspension or abatement.
- C. The action taken by the board should be noted on the petition, and the petition and attachments returned to the Auditor's Office.
- D. In instances where the Board has denied the petition for tax exemption, the Auditor's Office should inform the petitioners and the Department of Community, Family and Youth Services of this decision. The Department of Community, Family and Youth Services should note the Board action on their copy of the petition, and consider the case inactive. Inactive case files may be destroyed after five years.

IV. Procedures for Annual Follow-Up of Suspension/Abatement of Property Taxes

- A. Annually, the Treasurer will prepare a list of active, county ordered property tax suspension or abatement cases. The list will contain the names of the property owners, the district, and parcel numbers of the properties, the credits currently being received, delinquent special assessments, if any, and tax sale status. It will also contain the names of those who have applied for elderly and disabled credit, as of February 1 of the current year. This list will be provided to the Department of Community, Family and Youth Services by February 15, of each year.
- B. Upon receipt of the list of active cases, the Department of Community, Family and Youth Services will compare the list to active case files on hand. If there is a discrepancy, appropriate corrective action will be taken. The Department of Community, Family and Youth Services will review all active case files, and will identify those requiring attention. Additionally, petitioners will be informed of the need to submit a new petition for the suspension or abatement of current year property taxes, if they desire to have such action taken.

Contact: Community, Family & Youth Services
515-286-3133

Adopted: 11/2/99

[Click for Resolution:](#)

Administration of State Ordered Suspension of Property Taxes Policy

I. Purpose.

- A This policy sets forth the procedures for suspension of property taxes under Iowa Code Section 427.9. This policy applies to persons identified by the State Department of Human Services as eligible by reason of receipt of federal supplemental security income, state supplementary assistance, or who are residents of a health care facility, which is receiving payments from DHS.

II. Procedures for the Administration of Newly Ordered Suspension of Property Taxes.

- A. The State Department of Human Services should deliver the Tax Suspension Notices to the County Department of Community, Family and Youth Services. The Department of Community, Family and Youth Services will obtain a "Report of Property Tax Status" from the Treasurer for each property involved, and will attach it to the Tax Suspension Notice. The Department of Community, Family and Youth Services to open a case file for each suspension will use a copy of these two documents. The originals will be forwarded to the Board of Supervisors for action (via the Auditor's Office for inclusion on the Board's agenda).
- B. When the Board of Supervisors receives a Tax Suspension Notice and attached Report of Property Tax Status from the Department of Community, Family and Youth Services, it should, by resolution, direct to the Treasurer to suspend the collection of property taxes. A copy of the Tax Suspension Notice and attached Report of Property Tax Status should be forwarded to the Treasurer's Office, for their use. A copy of the resolution directing the tax suspensions should also be provided to the Department of Community, Family and Youth Services.
- C. When the Treasurer receives the tax suspension resolution, along with the Tax Suspension Notice and attached Report of Property Tax Status, the tax suspension should be implemented.
- D. When the Department of Community, Family and Youth Services receives the copy of the tax suspension resolution, all case files affected by the resolution will be examined. The Report of Property Tax Status will be used to determine which property tax credits the owner is receiving. If it appears the owner is receiving all applicable credits, no immediate action is necessary. If it appears the owner is not receiving all applicable credits, a representative of the Department of Community, Family and Youth Services will personally contact the owner or person designated to act on behalf of the owner, and will encourage and assist them in applying for the applicable tax credits.

III. Procedures for the Administration of Continued Suspension of Property Taxes.

- A. Annually, the Treasurer will prepare a list of active Department of Human Services ordered property tax suspension cases. The list will contain the names of the property owners, the district and parcel numbers of the properties, the credits currently being received, delinquent special assessments, if any, and tax sale status. It will also contain the names of those who have applied for elderly and disabled credit, as of February 1 of the current year. The list will be provided to the Department of Community, Family and Youth Services by February 15, of each year.
- B. Upon receipt of the list of active cases, the Department of Community, Family and Youth Services will compare the list to active case files on hand. If there is a discrepancy, appropriate corrective action will be taken. The Department of Community, Family and Youth Services will review all active case files, and will identify those requiring attention. All property owners who have not submitted a current claim for the elderly and disabled tax credit will be personally contacted, to determine if they would qualify for the credit. If they do appear to qualify, they will be encouraged and assisted in applying for the credit.
- C. Annually, the Department of Community, Family and Youth Services will prepare a list of active, state ordered property tax suspension cases and submit it to the Iowa Department of Human Services to verify eligibility for the suspension. The list will contain the social security numbers, addresses, and the names of the property owners.
- D. Upon receipt of the list of active cases, the State Department of Human Services will compare the list of active case files. If there is a discrepancy, appropriate corrective action will be taken.
- E. When the Board of Supervisors approves a suspension under this policy, subsequent annual suspensions are automatic until terminated by resolution of the Board.

IV. Procedures for Terminating State Ordered Property Tax Suspensions.

- A. The State Department of Human Services should deliver the Notification of Cancellation of Assistance to the County Department of Community, Family and Youth Services. When received by the Department of Community, Family and Youth Services, a copy will be placed in the corresponding case file. The originals will be forwarded to the Board of Supervisors for action (via the Auditor's Office for inclusion in the Board's agenda).
- B. When the Board of Supervisors receives a Notification of Cancellation of Assistance from the Department of Community, Family and Youth Services, it should, by resolution, direct to the Treasurer to lift the property tax suspension on the property involved. The Board should forward a copy of the Notification of Cancellation of Assistance to the Treasurer's Office, for their use. The Board should provide a copy of the resolution to the Department of Community, Family and Youth Services.

- C. When the Treasurer's Office receives the resolution directing the termination of the tax suspension and the Notification of Cancellation of Assistance from the Board, the property taxes are to be considered collectable. In cases where the property owner no longer qualifies for a Department of Human Services ordered tax suspension, and the parcel(s) have not been sold, passed by devise, bequest, or inheritance to any person other than the surviving spouse or minor child of the property owner, the total amount that has been suspended shall remain suspended, and the future taxes are to be considered collectable.
- D. When the Department of Community, Family and Youth Services receives the copy of the resolution directing the termination of the property tax suspension, copies of the resolution should be placed in the affected case files, and they will be considered inactive. The case files should be stored for a period five years, after which may be destroyed.

V. Post-Suspension Follow-Up Procedures

- A. In cases where the property owner no longer qualifies for a Department of Human Services ordered tax suspension, but is financially distressed, alternative sources of property tax relief may be sought by the property owner. The Department of Community, Family and Youth Services should advise the property owner that they might petition the Board of Supervisors, and ask that their current property taxes be suspended or abated. The Department of Community, Family and Youth Services will assist the property owner in preparing and submitting his/her petition. The property owner may also ask the Board of Supervisors to abate taxes that were previously suspended by the Department of Human Services order. The Department of Community, Family and Youth Services will assist the property owner in preparing and submitting his/her request for this action to the Board of Supervisors.

Contact: Community, Family & Youth Services
515-286-3133
Adopted: 11/2/99

[Click for Resolution:](#)

Redemption of Taxes on Owner-Occupied Parcels Sold at Property Tax Sales Policy {Iowa Code Section 447.9(3)}

I. Purpose and Eligibility.

This policy sets forth the procedures for the county to redeem property taxes on owner occupied parcels under Iowa Code Section 447.9(3). Persons who were eligible to have their property taxes suspended or abated as unable to contribute to the public revenue under Iowa Code Sections 427.8 and 427.9, as defined by Polk County policies, and whose delinquent property taxes were sold at tax sale on owner-occupied residential parcels, may petition to have the county redeem and suspend taxes on such parcels pursuant to this policy.

II. Procedures for the Submission of Petitions for Property Tax Sale Redemption and Subsequent Property Tax Suspension.

- A. Property owners (petitioner) whose delinquent property taxes were sold at tax sale, and who desire to have the taxes redeemed and subsequently suspended, should begin the process with the Department of Community, Family and Youth Services. The procedures formerly outlined for county ordered suspensions and/or state ordered suspensions of property taxes need to be administered.
- B. When the Treasurer's Office receives the request for a Report of Property Tax Status, the tax sale amount to redeem on the estimated date of redemption is included on the report, and an Affidavit for Redemption is completed.

III. Procedures for Board of Supervisors Action

- A. When the Auditor's Office receives a petition with accompanying attachments, it will include them in the Board of Supervisors next regular agenda.
- B. The Department of Community, Family and Youth Services shall place a resolution on the Board of Supervisors agenda prior to the estimated date of redemption. The redemption amount shall be that amount shown on the Treasurer's Office Report of Property Tax Status.
- C. The Board of Supervisors may order the County Auditor to redeem a parcel owned by the petitioner from the holder of a certificate of purchase upon payment by the Auditor to the Treasurer of the amount necessary to redeem. The Chairperson is authorized to sign the affidavit of right to redeem after approval by the Board.
- D. The action taken by the Board should be noted on the petition, and the petition and attachments returned to the Auditor's Office.

- E. Upon receipt of the petition, the Auditor's Office should forward the copy of the petition and the attachments, to the Central Accounting Division of the Auditor's Office. By Board of Supervisors order, a payment voucher is generated and subsequently a warrant for the amount needed to redeem the parcel from Tax Sale is issued.

- F. When the warrant is issued, the Auditor's Office should forward the warrant, petition, and attachments to the Treasurer's Office. The redemption must be completed in the same month as the estimated date of redemption and prior to the last day to redeem if a 90-day affidavit has been filed on the tax sale. The Treasurer's Office should by Board of Supervisors order, redeem the tax sale by remitting payment to the tax sale certificate holder, and subsequently suspend the redeemed property taxes.

Contact: Community, Family & Youth Services
515-286-3133
Adopted: 11/2/99

[Click for Resolution:](#)

Repurchase of Owner-Occupied Residential Property Policy

I. Purpose and Eligibility

- A. It is the policy of Polk County to sell owner-occupied residential property acquired at tax sale to the immediate past owner(s) in accordance with the guidelines set forth herein. It is in the public interest to allow homeowners to stay in their homes, to return the property to the tax rolls, and to assist homeowners in purchasing such property from the county pursuant to real estate contract.
- B. When Polk County has acquired a tax deed, the former property owner may repurchase the property from the county if he or she meets the following criteria:
 - a) The property is owner-occupied residential property, and
 - b) The property is habitable as determined by county staff; and
 - c) The individual is able to make a down-payment equal to one six-month property tax payment on the property; and
 - d) The individual is able to make monthly payments which will repay back taxes plus interest and administrative costs. The ability to make monthly payments may be determined by such criteria as wages, social security income, pensions and annuities, interest/dividend income, and other income, as determined by the Department of Community, Family and Youth Services.

II. Procedures for the Administration of the Repurchase Program

- A. The Real Estate Division (RED) serves notices of right to redeem, and forwards the Department of Community, Family and Youth Services a copy of the 90-day affidavit, which is used to open a case file. Upon receipt of the referral, a delinquent tax questionnaire is sent to the client. The applicant must complete a delinquent tax questionnaire, the applicant must be an owner/occupant, and the property must be habitable.
- B. When eligibility has been determined, a tax information request is submitted to the Treasurer's Office. The Treasurer's Office determines a down payment (projected total of upcoming real estate taxes for a six month period). A minimum payment of \$50.00 per month is required and the contract must be paid off in ten (10) years. The Central Accounting Division of the Auditor's Office computes the amortization schedule and delivers it to the Department of Community, Family and Youth Services.
- C. When the Department of Community, Family and Youth Services receives the amortization schedule from the Central Accounting Division, the applicant(s) sign two copies of the repurchase contract, submits the required down payment and recording fee, and the contract is notarized.

The notice of publication and the resolution for proposed disposal of interest in real estate are submitted to the Board of Supervisors for action (via the Auditor's Office for inclusion on the Board's agenda).

- D. When the Board of Supervisors receives the notice of publication and the resolution for proposed disposal of interest in real estate it should, by resolution, order a public hearing. The Department of Community, Family and Youth Services will submit for the public hearing two copies of the real estate contracts and the recording fee.
- E. If the Board of Supervisors approves the real estate contract, it should be forwarded to the Auditor's Office. When the Auditor's Office receives the real estate contract with duplicate copy and the recording fee, it should forward one of the duplicate original real estate contracts and the recording fee to the Recorder's Office for filing. When the real estate contract has been recorded, the Recorder's Office should return the filed contract to the Auditor's Office where it is to be maintained. The Auditor's Office should forward the unfiled contract to the Department of Community, Family and Youth Services where copies are made and forwarded to the Treasurer's Office, the RED, the Central Accounting Division of the Auditor's Office, and the Department of Community, Family and Youth Services case file. The unfiled original real estate contract is forwarded to the client.
- F. The Auditor's Office maintains payment records and informs the Department of Community, Family and Youth Services monthly of delinquencies, which may result in forfeiture of the real estate contract.

Contact: Community, Family & Youth Services
515-286-3133
Adopted: 11/2/99

[Click for Resolution:](#)

Economic Development Policy

Economic Development Goal

Polk County's goal for economic development is to increase the tax base. Job creation, job retention and enhancement of economic well being of our County, and our citizens are also desired outcomes.

The County's mission is consistent with the economic development policy. *Polk County exists to serve the public. We are committed to service excellence, fiscal responsibility and enhancing the quality of life. We will be the most effective, productive and responsive local government in Iowa.* By pursuing this mission, the County will provide an environment that is conducive to development activities.

Eminent Domain Powers prohibit the use of eminent domain for the purpose of residential and commercial development within unincorporated Polk County, limiting the use of eminent domain for the purposes of providing infrastructure and essential County purposes.

Infrastructure development is a major activity that Polk County can provide to current and prospective businesses. Polk County will participate in projects that enhance infrastructure and foster an improved business environment. Such projects may include roads and highways, airports, sewer, water, and storm water systems.

Marketing and business promotion are important development activities. Polk County's participation in the Greater Des Moines Partnership serves as an example of the business and community promotion activities.

Projects in the unincorporated area are a primary focus for Polk County. The County will take a lead role and be proactive in developments proposed for unincorporated areas. These projects will be supported if appropriate location and infrastructure are or can be made available. Infrastructure, which can be made available to other development, may be given special consideration by the County.

Projects in incorporated areas should have a municipal focus. Towns and cities should assume the lead role for proposals within corporate boundaries. The County's position will be supportive; but county involvement will be only as a partner with another governmental entity. As a partner, however, the County desires to be involved early and fully in the process.

Economic Development Strategy

While Polk County supports development throughout the county, there are geographical areas of higher or lower priority. Target areas are those considered to have the greatest potential impact.

Polk County economic development efforts should be targeted as follows:

- Focus development in north central and eastern Polk County.
- Strengthen center city focus.

Business Incentives

The County may provide financial assistance to specific business development proposals. Incentives may be considered in the following circumstances:

- 1) The proposal is for a new business, expansion of an existing business, or retention of an existing business that will create quality jobs within unincorporated Polk County in areas designated for business development; or
- 2) In municipalities, the proposal is for a new business or expansion of an existing business that will create quality jobs and have the Municipal entity supporting, contributing and leading the project; and
- 3) The proposal is a business activity that is compatible with, and uses the resources available in the County.

Higher consideration will be given if the firm's proposal will foster growth in areas:

- 1) Where infrastructure investments have already been made;
- 2) Where jobs are accessible to neighborhoods impacted by poverty;
- 3) Where jobs will preserve diversity;
- 4) Where there is a private financial investment of at least a ratio of 4:1.

No assistance will be provided to firms relocating within Polk County unless they qualify under the "good faith agreement."

Forms of Assistance

Listed below, in the order of preference of use, are the mechanisms that the County may use to provide project assistance:

- 1) Industrial Development Revenue bonds, Chapter 419, Iowa Code,
- 2) Low interest loan,
- 3) Tax abatement, Chapter 427B, Iowa Code,
- 4) Tax increment financing, Chapter 403, Iowa Code,
- 5) Zero interest loans,
- 6) Forgivable loans,
- 7) Grants.

The County will maximize the use of other funding sources of economic development projects, including the State of Iowa, cities, Des Moines Area Community College, and other public and private organizations.

Criteria

The County will utilize the following criteria when evaluating the request for financial assistance:

- 1) Governmental participation:
 - a. is not more than 20% of the total capital investment, and
 - b. will be recaptured in five years of property taxes. Extremely worthwhile projects may be considered for a seven year recapture.
- 2) Private capital investment is at least:
 - a. \$3 million in new plant or equipment, or
 - b. \$1.5 million in expansion plant and equipment.
- 3) At least 15 quality jobs are retained or created, that
 - a. have wages higher than 90% of the median wage,
 - b. have an employee health benefit package,
 - c. Waiver consideration of the minimum job threshold will be given for capital intensive projects that substantially exceed the minimum investment threshold.

Process for Requests for Assistance:

Procedures to implement this policy are delegated to the Board of Supervisor's Office.

- 1) An incentive package will negotiated when Polk County is a finalist on the firm's list.
- 2) County staff will attempt to work with other governmental agencies involved in economic development activities to partner in providing assistance.
- 3) Prior to a decision by the firm to formally request an incentive from Polk County, only four aspects of the project will be released to the public:
 - a. the firm's proposed capital investment in the project,
 - b. the number of jobs proposed to be created by the project,
 - c. the hourly wages associated with the project; and
 - d. the amount of incentive requested from the County.
- 4) At the time the firm requires a formal offer from the County Board of Supervisors, the requirements of Iowa Open Meetings Law must be met.

Evaluation of each Project will include:

The County Administrator will review information submitted by the company and from other sources to determine the recommended role of the County.

This review will include information submitted by the firm which indicates that, with out assistance, the business will consider closing or relocating out of the County. (The County will review the firm's financial statements, and other financial information, including Dunn and Bradstreet report.) County incentives will be based on net new capital private investment and net new job creation, as well as other factors.

- 1) Number of new jobs created above 90% of median wage;
- 2) Investment requested per job;
- 3) Proposed wages compared to county median wage;
- 4) Proposed capital investment;
- 5) Amount requested as grant;
- 6) Amount requested as loan;
- 7) Payback period on county grant or loan investment;
- 8) Investment amount in priority activity;
- 9) Investment amount in existing or distressed neighborhood;
- 10) Amount of public investment requested for public infrastructure improvements;
- 11) Other funding sources and amounts;
- 12) Extent that project is consistent with County goals and economic development strategy.

Economic Development Fund Management

Polk County will maintain funds within the Economic Development Fund to be available for economic development incentives. Unless otherwise directed, economic development transactions will be recorded in this fund.

Implementation

The decision to use incentives shall remain with the Polk County Board of Supervisors on a case-by-case basis. This policy does not obligate the Polk County Board of Supervisors to provide incentives for qualifying projects.

Incentives will be used only as allowed by applicable statutes.

County incentives are contingent on completion of the proposed improvements, creation of the new jobs, and fulfillment of the firm's stated investment in the project. If investment or jobs created are less than proposed, the county incentives will be reduced proportionately, or completely, if the project fails to achieve minimum thresholds.

The County may require financial guarantees and may impose additional conditions as part of County's participation in the project.

Contact: Board of Supervisors
515-286-3120
Adopted: 5/14/02
Revised: 11/22/05

[Click for Resolution:](#)

Health Insurance Portability and Accountability (HIPAA) Policy

INTRODUCTION

For the first time, Congress has enacted a comprehensive law regulating the use and dissemination of protected health information about health care consumers within the United States. The law comes in response to the increasing mass of information which can be stored and disseminated electronically.

While Congress is regulating the unintended release of protected health information and enforcing new Federal standards for the privacy of health care information, it is most concerned about the sale or resale of protected health information for commercial gain.

When State laws are more stringent and offer more protection to the consumer than the new Federal law, the State law will control. A team of health care professionals in Iowa has reviewed all of the laws in which State law appears to control Federal law.

In addition to the privacy standards, Federal law now requires that Polk County process claims electronically for any provider who seeks to bill on a new universal claim form in electronic format. There are also new standards for the security of electronically stored health information.

DEFINITIONS

Protected Health Information (PHI): Health information about an individual consumer containing a name associated with a diagnosis.

Consumer: A person who uses health care.

Provider: An entity who provides health care. Examples at Polk County include the health department, the jail, and youth services shelter and detention.

Plan: An entity who pays for health care based on criteria. Examples at Polk County include Polk County Health Services and the Auditor for some general assistance and Veteran's Affairs claims.

Inmate: A person residing in a correctional institution such as a jail or a juvenile detention center.

Hybrid entity: An entity which is mixed because it contains both covered health care functions and non-covered functions.

Business Associate: A separate entity which performs work for the County, such as, the independent Auditor, labs who do overflow work for the health department, out of county jails, and the like. Within the County, there are business associate type units such as General Services and the County Attorney's Office.

Incidental disclosures: The situations in which a small amount of information which is health care related is disclosed, but it is not substantial in amount. Examples would be that a taxi driver knows that the rider is going to the doctor, but does not need to know why.

POLICIES

Public policy: Polk County operates in a public (open records) environment in using and disclosing information which in some instances is protected from disclosure by State or Federal law. Polk County will apply State and Federal law to determine what information to disclose when a request is received. Federal and State law also control the use and disclosure in the absence of a request. A Notice of Privacy Practices will be available to describe the specific uses and disclosures Polk County makes of PHI. Inmates will not receive a Notice unless Federal law is changed to require it. When required by State or Federal law, a written authorization will be obtained before PHI is disclosed.

Consumer Access: Polk County will permit consumers to have access to their own PHI records and will permit amendments to the records under appropriate circumstances. Offices and departments of Polk County will have appropriate procedures to permit access, amendment, restrictions and manner of communication with consumers.

Minimum Necessary: Only the minimum amount of information will be disclosed as appropriate in the context of the use or request. Electronically stored information will be safeguarded so that only appropriate personnel have access. When required by law or when circumstances warrant, the consumer will be given an opportunity to object to the release of PHI. There is no penalty for the incidental release of medical information.

Work station practices and physical storage: Care will be taken in the physical and electronic storage of PHI. Each office of Polk County will determine the level of appropriate care which should be taken in work station practices of officials and employees.

Business associate agreements: The Board will enter into appropriate business associate agreements on behalf of the County.

Training and discipline: Periodic training will be offered to employees regarding the implementation of HIPAA and appropriate use and disclosure of PHI. Appropriate disciplinary sanctions will be managed by the elected official in charge of each office or by the Board for employees reporting to the Board.

Complaints and monitoring: Dissatisfied or concerned persons may make an inquiry or complaint to the Privacy Officer. In addition, the Privacy Officer will periodically review with various offices and departments their compliance with the laws.

HYBRID ENTITY DESIGNATION

Pursuant to 42 C.F.R §164.504(a) and (b), Polk County is required to designate which elements of the County are health care components as part of County operations.

Polk County is a hybrid organization with the following health care components:

Board of Supervisors

Sheriff's Office

Veteran's Affairs

Public Health Department

Community, Family, and Youth Services

Auditor's Office

General Services
Human Resources/Risk Management
Information Technology
Medical Examiner's Office
County Attorney

The following offices and departments are not subject to HIPAA privacy provisions:

Recorder's Office
Treasurer's Office
Polk County Conservation Board and employees
Public Works
Regional Facilities
Planning and Development
Special Projects

Contact: Health Department
515-286-3759
Adopted: 4/1/03

[Click for Resolution:](#)

Environmental Management System (EMS) Policy

In keeping with the mission and eight core values of Polk County, this Environmental Management System (EMS) policy states our commitment to protecting the environment and the health and safety of our employees, clients, and the greater community. Meeting this commitment is a primary management objective and the individual and collective responsibility of all Polk County employees and elected officials. To that end, we shall:

- Reduce environmental impacts of our operations by: conserving natural resources; striving to eliminate waste, emissions and use of hazardous materials; reusing and recycling materials; and responsibly managing energy use.
- Convene a steering committee comprised of representatives of each department, the Board of Supervisors and other elected officials, which shall take responsibility for the creation and implementation of an Environmental Management System (EMS). The EMS will identify environmental impacts, and set environmental goals and targets, with the objective of integrating these goals into County programs, services and processes. Progress toward meeting the goals of the EMS shall undergo annual review by the Board of Supervisors.
- Operate beyond compliance with all applicable environmental, health and safety laws and regulations.

This policy affirms our commitment to being leaders in the continuous pursuit of improvement and innovation. Polk County is committed to meeting its existing needs without compromising the ability of future generations to meet their own needs.

Contact: General Services
 515-286-3215

Adopted: 4/1/03

[Click for Resolution:](#)

Curb It Recycling Policy

Policy

It is the policy of the Polk County Board of Supervisors to allow for the payment of Curb it!® fees for individual residents within the service area for the Curb it!® Program who are unable to contribute to the public welfare. Payment is reserved for low income/elderly and low income/handicapped or disabled residents who qualify through the Department of Community, Family & Youth Services, General Assistance.

Definition

Curb it!® Program - A recycling program for residents within the unincorporated area of Polk County established by the Polk County Board of Supervisors through a mandate by the State of Iowa.

Elderly - Any person who is 60 years of age or older.

General Assistance - The Division within the Department of Community, Family & Youth Services.

Handicapped or Disabled - An individual regardless of age who is unable to engage in any employment by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or is reasonably expected to last for a continued period of not less than 12 months or the applicant is already receiving some form of disability income such as SSI.

Low Income – An individual unable to contribute to the public revenue as defined through the State of Iowa's state income level for property tax credit.

Service Area - A route established by the Polk County Board of Supervisors where it is feasible to provide curb side recycling.

Purpose

The Polk County Board of Supervisors provides recycling services to residents who live within a designated service area of unincorporated Polk County through the Curb it!® Program. Residents within this area are assessed an annual fee for the services that are made available. A need exists in the program to allow for certain individuals to receive an exemption from having to pay the Curb it!® fee. This policy provides for a remedy in these situations by having Community, Family and Youth Services pay the fee upon application and approval.

Procedures

- 1) Those seeking payment for the Curb it!® Program fee due to their inability to participate in the program must contact the Community, Family & Youth Services Department, General Assistance.
- 2) The Polk County Board of Supervisors will review the applicant's ability to pay for the Curb it!® fee on a case-by-case basis.

- 3) The guidelines for exemption from the Curb it!® Program shall be reserved for the low income/elderly, low income handicapped or disabled as outlined by the current standards set through the property tax suspension program administered by General Assistance.
- 4) Assistance may be given to those individuals who qualify through Polk County's General Assistance Program for the payment of their annual Curb it!® utility billing.

Contact: Public Works
515-875-5518
Adopted: 7/8/03

[Click for Resolution:](#)

Suspension or Abatement of Military Personnel Deployed for Active Duty Policy

Policy

The Polk County Board of Supervisors desire to assist military personnel by suspending or abating property taxes of military personnel deployed for active duty.

Definition

Abatement of Taxes - The Board of Supervisors may order the County Treasurer to abate the collection of taxes as outlined in Section 427.10 of the Iowa Code.

General Assistance - The Division within the Department of Community, Family & Youth Services.

Petition - Form completed by General Assistance upon application for tax suspension based on a person's inability to contribute to the public revenue.

Primary Residence - The main domicile or the property where the individual and his/her family reside.

Suspension of Taxes - The Board of Supervisors may order the County Treasurer to suspend the collection of taxes as outlined in Section 427.8 of the Iowa Code.

Purpose

Military Personnel who have been deployed for active duty can often cause a financial hardship for their families. The Polk County Board of Supervisors wishes to ease this burden during the time of the military deployment by offering a property tax suspension or abatement program.

Procedures

- 1) Individuals seeking property tax suspension because of military deployment, must apply through Community, Family & Youth Services, General Assistance and forward a petition to the Polk County Board of Supervisors.
- 2) The property tax suspension will be for the applicant's primary residence.
- 3) Polk County will review the need for property tax suspension by deployed military property owners on a case-by-case basis.
- 4) The guidelines to be followed for property tax suspension are outlined in Section 427.8 of the Iowa Code.
- 5) Assistance may be given to those individuals qualifying through Polk County's General Assistance Program.
- 4) Upon conclusion of deployment, individuals may apply for abatement of taxes suspended based on Section 427.10 in the Iowa Code.

Contact: Board of Supervisors
515-286-3120

Adopted: 7/8/03

[Click for Resolution:](#)

County Water/Sewer Policy

1.0 General Provisions

- 1.1 This policy provides the guidelines and conditions for the extension of the sanitary sewer system and public water systems in unincorporated Polk County.
- 1.2 The County shall review all requests for on-site sewage disposal systems and well permits or water connections.
 - 1.21 If water or sewer is available, the developer/owner will be required to extend and/or connect as a Privately Financed Extension and execute a Development Agreement with the County.
 - 1.22 If water or sewer is not available, the owner/developer will be granted an on-site sewage disposal or well permit as appropriate and owner/developer shall execute a Development Agreement with the County.
 - 1.23 If located in a new subdivision, the Development Agreement will require the installation of water pipes and dry sewer sufficient to meet County Subdivision requirements.
 - 1.24 If not located in a new subdivision, the Development Agreement will require that the parcel owner/developer, successors or assigns connect to the sewer or water within one (1) year of service becoming available.
- 1.3 Water and sewer projects may be initiated by petition, by public health necessity, or by privately financed extension.
 - 1.31 Projects by petition and health necessity are approved, constructed and financed by the County, are assessed, and are subject to connection fees.
 - 1.32 Projects by privately financed extension are approved by the County, privately financed and constructed, may be partially eligible for reimbursement for some system costs, and are subject to frontage, acreage, and connection fees.
- 1.4 The County Board shall approve all plans and authorize the extension of water and sewer lines before any commitment for water and sewer service can be made.

2.0 Projects by Petition

- 2.1 Petitions for water or sewer service shall be submitted on forms provided by the County and shall be signed by at least sixty percent (60%) of property owners who also represent at least sixty percent (60%) or more of the potentially assessable front footage. The Petition shall be filed with the Utilities Division of the Public Works Department. The Utilities Division shall check the validity of the Petition, and cause a Preliminary Engineering Design and Feasibility Study, Budget Estimate and Preliminary Assessment Roll to be prepared.
- 2.2 The Utilities Division shall hold a Community Meeting with the petitioners and others in the petitioned area, to discuss Preliminary Design, the Preliminary Project Budget, the Preliminary Assessment Roll and Plat, and make a determination if the project has sufficient support to continue. Any change which reduces the 60% petitioners and/or 60% frontage minimums will invalidate the petition.
- 2.3 If a recommendation to proceed is made, the County staff shall present the Petition, Preliminary Design, the Preliminary Project Budget and the Preliminary Assessment Roll and Plat to the County Board. The County Board may approve, revise, continue or reject the Petition.
- 2.4 If approved, the date of the Public Hearing will be set.
- 2.5 The Utilities Division shall file with the Auditor a Notice of Public Hearing, A Project Resolution and Resolution of Necessity which shall include a Preliminary Project Budget and a list of potentially affected property owners, their mailing addresses, and the Preliminary Assessment Roll and Plat per Iowa Code 384.41. The Auditor shall cause the Notice of Public Hearing to publish one time in a newspaper at least ten (10) days but not more than 20 days prior to the date of the Public Hearing.

At least ten (10) days prior to the Hearing, the Auditor shall mail notice of the Public Hearing and the Project Resolution to all property owners subject to assessment. The Auditor shall certify to the Board of Supervisors that publication of the hearing and mailing of the Hearing Notice and Project Resolution have taken place.

- 2.6 After the Public Hearing, the Board of Supervisors may adopt a Project Resolution and Resolution of Necessity directing the project take place, and a Project Budget setting the amount of the estimated cost which may include a default fund. These actions shall cause a pending lien to be placed against the affected properties per Iowa Code 384.65.
- 2.7 If the Project Resolution and Project Budget are approved, the Utilities Division shall select an engineering firm to design the project, and select a consultant for right-of-way acquisition. The County staff may choose to do design or acquisition with County staff in which case the costs of these services will be paid for from the Project Budget.
- 2.8 Upon completion of design and right-of-way acquisition, a request for construction bids shall be advertised. The Utilities Division shall make a recommendation with regard to the bids. After hearing, the bid may be awarded by the County Board to the lowest responsible bidder. If necessary to ensure project completion, the Project Budget may be amended.
- 2.9 A copy of the Construction Contract and Schedule shall be prepared. County staff may inspect the work and be responsible for the release of progress payments; or these services can be contracted with a third party. Notwithstanding, the County will retain five per cent (5%) of all payments until the project has been completed and accepted.
- 2.10 The Utilities Division may authorize Change Orders using contingency funds not to exceed the Project Budget. In the event a Project Budget is exceeded, the Utilities Division may make a recommendation to the County Board, and the County Board may amend the budget.
- 2.11 Upon completion and acceptance of the project by the County shall make final payment to the contractor, and title to the water, sewer lines and appurtenances shall vest with the County. Warranties on this work shall be in the County's name, and the County shall be responsible for enforcement of the warranties.
- 2.12 The County shall complete final assessment for the project in accordance with procedures required by law. Assessments shall be for frontage/ service fees, acreage, and connection fees as set forth in this policy.

3.0 Projects by Public Health Necessity

- 3.1 If the County's Environmental Health Division determines that a fully or partially developed sub-area appears to experience widespread failure or malfunctioning of on-site systems; the Environmental Health Division shall conduct a survey of the on-site systems in the sub-area.
- 3.2 If the survey results indicate that the number of failing and malfunctioning systems is or will be detrimental to the general health and welfare of the sub-area, the Environmental Health Division shall make a written recommendation to the Utilities Division.
- 3.3 The Utilities Division shall treat the Environmental Health Division recommendation as if it were a Petition; however, the 60% minimum criteria with regard owner participation and frontage participation shall be disregarded.

4.0 Projects by Privately Financed Extension

- 4.1 Any citizen, company, or corporation may request permission to extend, at their own expense, water and sewer to their property, facility, or development. The terms and conditions of such permission shall be executed in the form of a Development Agreement between County and the developer.
- 4.2 The owner/developer shall contact the Utility Division at the County and determine the proximity of existing services to their property, facility or development. The owner/developer's engineer may be requested to provide information with regard to locations, elevations, flows, and other planned improvements.

- 4.3 The County shall determine the feasibility of the extension, the capacity of the system to receive the flow, and the compatibility of the proposed extension with County plans.
- 4.4 If it is determined that the owner/developer's extension should become part of the public system; then, with County Board approval, the owner/developer may install the system to Statewide Urban Design Standards and Specifications (SUDAS)-Current Year. All plans and designs, prepared by a private engineer, will be approved by the Utilities Division, and the extension will be inspected by the County, or an approved third party. The extension shall become property of the County upon completion by the owner/developer and acceptance by the County.
- 4.5 If it is determined that the owner/developer's proposed extension should be oversized beyond the owner's needs, or that an off site extension is needed to connect the owner to the system, or a lift station and force main is needed to serve the proposed sub-area; then, with County Board approval the owner/developer shall install and pay for all the desired improvements.
- 4.6 The County shall reimburse the owner/developer for the proportionate cost of the oversized line(s), the off-site connection, or the lift station and force main upon completion of the construction and certification of project costs by a professional engineer.
- 4.7 In the event off-site right-of-way is required to complete a project, the developer will offer the landowner no less than the appraised value of the right-of-way. The County agrees to reimburse the developer for only the appraisal report and the appraised value of the right-of-way upon project completion.
- 4.8 In the event right-of-way cannot be obtained the developer, the County will pursue right-of-way purchase, and allow construction once obtained. If the County obtains the right-of-way, the developer will not be reimbursed for the appraisal report, the right-of-way or easement, or any time or fees expended pursuant thereto.
- 4.9 If the owner/developer installs privately financed sewer or water lines, applicable acreage fees and connection fees will still need to be paid by the owner/developer at the time the Development Agreement is approved. Frontage fees will be satisfied by the owner's cost of construction of the water or sewer lines.
- 4.10 Fees for the off-site lines on intervening property will not be paid by the developer, but will be paid by the owner of that property at the time of application for service from the line.
- 4.11 The developer shall be responsible for the installation of sewer and water lines within their development and shall dedicate or deed right-of-way to the County, as appropriate, without cost. Private extensions must be constructed across the entire width of the owner/developer's property.
- 4.12 No work shall commence, nor shall any work be authorized under this Agreement unless and until the County Board has approved a Development Agreement with the owner/developer.

5.0 Assessments

- 5.1 In projects where the County acts as the owner/developer, interior sewer collection lines and/or water distribution mains may be installed and assessed. Assessments shall be for frontage/service fees, acreage fees and connection fees as set forth in this policy.
- 5.2 For lines not installed under an assessment procedure, charges will apply which would equal the assessment charge had the line been installed under an assessment procedure.
- 5.3 The County, in its discretion, may hold any assessment in abeyance, without interest, for a period not to exceed ten (10) years; provided, however, that if the owner of the abutting property desires to tap into the water or sewer line within the period when the assessments are held in abeyance, the owner will, prior to connection, pay a lump sum of the assessment and such other fees required on the entire tract involved.
- 5.4 In no case, shall an assessment exceed 25% if the lot valuation of the lot to be served by the water and sewer line.

6.0 Frontage Fees

- 6.1 Frontage fees shall be based on an eight-inch water line and an eight-inch sewer line, such levy to be \$41.00 per foot of frontage abutting a sewer line improvement; and \$26.00 per foot of frontage abutting a water line project.
- 6.2 The frontage abutting on the line will be the basis for making the assessments for linear footage charges.
 - 6.21 In cases where a sewer or water line only partially abuts a tract, an owner/developer shall be charged for the full length of frontage provided the property can be served.
 - 6.22 Outfall lines and main trunk lines running cross-country on undeveloped property and not abutting a street will not be assessed but a front footage charge will apply at the time of development.
 - 6.23 Where a line is installed along a street which abuts the City Corporate Limits, the property within the City will be assessed per this policy, if the City agrees to such assessment of its property owners.
 - 6.24 On a cul-de-sac, pie shaped, or flag lot the front footage shall be measured at the building setback line.
 - 6.25 A tract abutting two streets in which service is provided, but not a corner lot, shall pay an assessment on the service frontage. If service is subsequently taken from the second frontage, another front footage charge shall be made, otherwise the frontage not utilized may be held in abeyance.
 - 6.26 Where a street bisects a property, the owner must pay an assessment on both frontages.
 - 6.27 A lot adjacent to the intersection of two streets, or adjacent to a corner on a continuous street where the angle caused by such corner is between eighty and one hundred degrees (80°-100°) shall have the frontage fees exempted for one adjacent side. (Normally the short side.)

7.0 Acreage Fees

- 7.1 For water service, a charge of \$1,000 per gross acre for the area to be served; for sewer service, a charge of \$1,750 per gross acre for the area to be served. These fees are due at the time construction plan submission for approved water or sewer projects, or at the time of building permit or sewer service application in all other cases.
- 7.2 The charge shall be applied to all the contiguous acreage of a tract an owner/developer owns. This acreage shall include land unsuitable for development such as ponds, lakes, open space, parklands, and floodplains, and lands proposed for right-of-way, except that acreage fees for public right-of-way dedication in excess of thirty-three (33) feet from the centerline shall be exempt.
 - 7.21 If any portion of a tract cannot be served, the unserved area shall be computed by the Utilities Division and removed from the acreage fee computation.
 - 7.22 The acreage listed in the tax records will be used in the computation unless a survey is available. Any dispute on the acreage of a tract will be settled by survey.
- 7.3 The following exemptions shall apply under this Agreement:
 - 7.31 Frontage assessments and acreage fees applicable to County projects shall not be levied on Community Development Block Grant, HOME, Weatherization, or Emergency Assistance projects funded by the County, state, or federal government.
 - 7.32 Where service is desired for a single family or agricultural residence, which is part of a five (5) acre or more undeveloped parcel, the owner shall designate a minimum of one (1) acre for the purpose of connection thereto, and a linear frontage assessment of one hundred twenty five (125) feet shall apply to the "designated acre".

The remainder of the acreage and frontage shall be held in abeyance until the owner applies for a second connection, or subdivides, at which time the remaining acreage and frontage fees will be due.

- 7.33 Where parks and recreation property requires service, a minimum of one hundred twenty five (125) linear feet of frontage and a one (1) acre acreage charge shall apply for each structure served.

8.0 Service Connections

- 8.1 At least one water and sewer service shall be constructed according to Statewide Urban Design Standards and Specifications (SUDAS)-Current Year to connect each parcel immediately served by a project.
- 8.2 The cost of services installed in conjunction with water and sewer lines will be included in the water and sewer frontage fees.
- 8.3 A connection fee at the prevailing County rate will also be charged at the time of connection.
- 8.4 Services will be installed and assessed to all lots with existing structures when part of an assessed project; and included in frontage fees when not a part of an assessed project.
- 8.5 Services installed at the owner's request and not part of an assessed project will be charged at the prevailing rate as part of the connection fee.
- 8.6 Lines are assumed to run down the center of the street and each owner will be charged a connection fee accordingly.

9.0 Payment of Fees

- 9.1 Owner/developers shall pay assessments, frontage fees, acreage fees, and connection fees as appropriate. Owner/developer installed lines and mains are made in lieu of assessments or frontage/service charges, but not in lieu of acreage charges or connection charges.
- 9.2 A developer/owner may request that the a period of time, not to exceed ten (10) years, and they will be required to execute a Development Agreement with the County to:
- 9.21 Make the first installment of one-tenth of the fees due the County or satisfy fees necessary to record a plat, whichever is greater.
- 9.22 Make equal annual installments on the unpaid balance for the ten year period, these installments being charged interest at the bonded interest rate established at the time of project initiation. In no case shall the interest rate exceed nine percent (9%).
- 9.23 Recognize acreage fees as a first and prior lien upon developer/owner property.
- 9.24 Pay all outstanding fees due the County, should a part or all the parcel be sold.
- 9.25 Recognize that the County reserves the right to withhold any permit or license to which the developer/owner or their agents would otherwise be entitled in the event payments are not timely made or not made.

Contact: Public Works
515-286-3705
Adopted: 4/20/04

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Polk County Community Development Grant Policy

Purpose

The Polk County Board of Supervisors wishes to provide grant opportunities to enhance community service projects and the quality of life within Polk County. The awards are made possible and funded by rental income received by Polk County from the operation of Prairie Meadows Racetrack and Casino.

Definition

Community Development Grants are funding opportunities for local service organizations seeking financial assistance in excess of \$5,000 for projects or programs. To be eligible for a Community Development Grant, the applicant organization must have an Internal Revenue Service designation as being non-profit entity. Any request for grant funds below \$5,000 should be made through the Community Betterment Grant process.

Procedures

The Polk County Board of Supervisors has established a formal application process to administer the Community Development Grants. These procedures are also designed to assure proper use of grant funds.

- 1) Application Process
 - a. Community Development Grant Application Instructions are provided in the packet.
 - b. Community Development Grant Application Form shall be completed and returned to the Grant Administrator.
 - c. Community Development Checklist Narrative contains additional requirements and information.
 - d. Grant Administrator may determine that a site visit is conducted to evaluate organizations project.
 - e. Written report provided to Board of Supervisors by Grant Administrator detailing grant request, application information and site visit results.
 - f. Consideration by Board of Supervisors.
- 2) Organizations receiving funding will be subject to a formal written grant agreement.
- 3) A Grant Reporting Form shall be submitted by the organization receiving a Community Development Grant within 90 days of the expenditure of funds. Audited financial statements will be required. Small organizations may submit unaudited statements.
- 4) Monitoring of grants shall be the responsibility of the Grant Administrator, Budget Officer, and the Polk County Auditor's Office.

Application Period

The Community Development Grant Program will be administered on a quarterly cycle beginning on July 1st each year. Grant applications will be accepted during the first month of the quarter. Site visits, reports and Board presentations will be completed during the second and third months of the quarter. Awards will be granted to successful applicants following approval by the Polk County Board of Supervisors at the end of the quarter.

Grant Calendar

Applications accepted: July, October, January and April

Site visits and reports: August/September, November/December, February/March, May/June

Grant Awards Determined by Board of Supervisor: September, December, March and June



Polk County Community Development Grant Program FY 2011/2012 Application Instructions

The Polk County Board of Supervisors is pleased to offer this unique funding opportunity to community service organizations throughout Polk County. The Polk County Community Development Grant Program was designed to provide grants for non-economic development requests. This grant funding is designed to enhance community service projects and the quality of life within Polk County.

Polk County Community Development Grants (CDG) are funded from profits received by Polk County from the operation of the Prairie Meadows Racetrack and Casino. These grants provide another opportunity for the Board of Supervisors to return casino profits to our community. Unfortunately, due to the tremendous number of requests received and the uncertainty of gaming profits, it is impossible for the Board to approve every request.

Grants are awarded on a year-by-year basis and **organizations should not rely solely upon these funds for ongoing operational programs. Due to legal restrictions, Iowa Code § 331.901(5), organizations under ecclesiastical or sectarian management are not eligible for Polk County's CDGs.**

FY 2011/2012 Grant Schedule

1. Applications may be submitted in the months of July, October, January and April.
2. Completed applications and one copy of all supporting documentation should be submitted to:

Polk County Board of Supervisors
Attn: Community Development Grant Program
Polk County Administration Building
111 Court Avenue, Room 300
Des Moines, Iowa 50309
515-286-2272
515-323-5225 (fax)

3. The Board of Supervisors will review all applications to determine awards.
4. Awards may be subject to a presentation by the applicant at a Board of Supervisors staff discussion meeting and finalized by official action by the Board of Supervisors.
5. Awards will be made on a reimbursable basis. Agencies will submit a summary of expenses incurred and requests for reimbursement on a monthly basis. Polk County will remit payment within 30 days. By exception, a grant may be provided in advance of the expenditures being incurred.
6. All grant recipients must provide the Board with a completed copy of the Grant Reporting Form. Reports are due 90 days after funds are fully expended.

Thank you for your interest in the Polk County Community Development Grant Program.
If you have any questions regarding the program, please contact the Board of Supervisors' Office.



Polk County Mission: Polk County exists to serve the public. We are committed to service excellence, fiscal responsibility and enhancing the quality of life. We will be the most effective, productive, and responsive local government in Iowa.

Community Development Grant Application

Organization: _____
Address: _____

Federal Tax Identification Number: _____
Internal Revenue Service Designation: _____

(Due to legal restrictions, organizations under ecclesiastical or sectarian management are not eligible for Polk County Community Development Grants.)

Contact Individual: _____
Title: _____ Telephone: _____
Fax: _____ E-Mail: _____

Requested Amount: \$ _____ Total Project/Program Amount: \$ _____

Attach additional sheets/information as necessary.

1. Is your organization under ecclesiastical or sectarian management or control, as specified in Iowa code 331.901 (5)?

“A county officer or employee shall not appropriate, give, or loan public funds to or in favor of an institution, school, or object under ecclesiastical or sectarian management or control, §331.901(5).”

Yes ___ No ___

2. Organization mission statement:

3. Describe the project/program for which support is requested:

4. Dates and length of project/program:

5. Describe the goals of the program and target beneficiaries:

6. Describe how the program/project will be evaluated, the impact desired and the methods used to demonstrate measurable change:

7. Is the project consistent with Polk County’s strategic planning initiatives or mission statement? (supply brief explanation)

8. Is the proposed activity an innovative response to a problem? (supply brief explanation)

9. Does the project address a documented need? (supply brief explanation)

10. List other financial and non-financial participants supporting this program and indicate level of support (name and amount):

11. Does the project involve broad community participation? (supply brief explanation)

12. Is the application supported by and is a collaboration of several organizations or diverse ethnic groups? (please list)

13. Presuming that there are similar services, what other groups provide similar programming?

14. Has your Organization previously received financial support from Polk County within the last three years? If yes, please indicate when and amount:

15. Provide a basic budget for your project/program for which funding is requested:

Expenditures:

Salaries and benefits: \$ _____ % of budget

of Employees covered by above amount _____

Fundraising expenditures: \$ _____ % of budget

Amount expended directly on participants: \$ _____ % of budget

Equipment/furnishings: \$ _____ % of budget

Capital infrastructure expenditures: \$ _____ % of budget

Other: _____ \$ _____ % of budget

_____ \$ _____ % of budget

Grand Total: \$ _____

Revenues:

Polk County Request \$ _____ % of budget

Other Public Contributors \$ _____ % of budget

Private Contributors \$ _____ % of budget

Individual Donations \$ _____ % of budget

Fundraising Activities \$ _____ % of budget

Other: _____ \$ _____ % of budget

_____ \$ _____ % of budget

Grand Total: \$ _____

16. What percentage of the total budget does this grant funding represent?

17. Does your firm engage an external auditing firm? Yes ___ No ___

18. Are there related parties?

Iowa law prohibits self-dealing by members of the County Board of Supervisors or by county employees. "An officer or employee of a county shall not have an interest, direct or indirect, in a contract with that county". §331.342 Code of Iowa. Does the applicant have a family or business connection to the members of the Board of Supervisors, to their immediate family or to any County employees?

Yes ____ No ____ If yes, please describe.

19. If grant funding is received, by what date will funds be expended? _____

20. Funds will be reimbursed based upon documented expenditures.

Name, Title, Phone and Email Address of Responsible Party:

Name/Title

Phone/Email Address

In addition to completing the application information, please include the following information with your proposal:

1. Proof of IRS designation (letter from IRS, first page of Form 990).
2. Names and business affiliation of the organization's officers and board of directors, length with the organization and frequency of directors meetings.
3. Information about the organization including funding history and completed projects.
4. Previous year's Grant Reporting Form where applicable.

SUBMIT APPLICATION TO:

Polk County Board of Supervisors
Attn: Community Development Grant/Loan Program
Polk County Administrative Office Building
111 Court Avenues – Room 300
Des Moines, Iowa 50309
Phone: (515) 286-2272
FAX: (515) 323-5225

I understand that by submission of this application for grant funding, the Board of Supervisors has the right to require additional written conditions regarding this grant should funding be awarded.

Should I receive Polk County funding and the monies are not used for the intended stated purpose as outlined in this application, or funds are not used in their entirety for the intended stated purpose, I understand that it is a requirement of this grant award that funds be returned to Polk County.

Signature of Responsible Party

Date Submitted

Contact: Board of Supervisors
515-286-3120
Adopted: 6/27/06
Revised: 8/17/10

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