

HARDIN COUNTY BOARD OF SUPERVISORS  
MINUTES – NOVEMBER 27, 2024  
WEDNESDAY – 9:00 A.M.  
HARDIN COUNTY COURTHOUSE LARGE CONFERENCE ROOM

The Hardin County Board of Supervisors held their regular meeting at 9:00 AM on November 27, 2024, at the Hardin County Courthouse large conference room in Eldora, Iowa.

Board members in attendance were Lance Granzow, BJ Hoffman, and Renee McClellan. Also attending: Ann Larson, Taylor Roll, Jolene Pieters, Machel Eichmeier, Deb Crosser, Bri Amling, Elaine Loring-Jass, Donna Juber, and Julie Duhn.

McClellan moved and Hoffman seconded the motion to approve the agenda. All Ayes. Motion carried.

Hoffman moved and McClellan seconded the motion to approve the minutes of November 20, 2024. All Ayes. Motion carried.

McClellan moved and Hoffman seconded the motion to approve claims for payment for November 27, 2024. All Ayes. Motion carried.

Hoffman moved and McClellan seconded the motion to approve Resolution 2024-40 Imposing a Local Hotel and Motel Tax in the Unincorporated Area of Hardin County, Iowa. Roll Call was taken. Roll Call Vote: “Ayes” Granzow, Hoffman, and McClellan. “Nays” None. Motion carried. Resolution No. 2024-37 is hereby adopted as follows:

RESOLUTION NO. 2024-40

RESOLUTION IMPOSING A LOCAL HOTEL AND MOTEL  
TAX IN THE UNINCORPORATED AREA OF HARDIN  
COUNTY, IOWA

WHEREAS, pursuant to Resolution No. 2024-29, the Board of Supervisors of Hardin County, State of Iowa, passed and approved a “Resolution placing the imposition of a Local Hotel and Motel Tax in the unincorporated area of Hardin County, Iowa on the election ballot” on August 20, 2024, which Resolution was placed on the ballot for the election held on November 5, 2024; and

WHEREAS, a majority of those voting on the question were in favor the imposition of the Local Hotel and Motel Tax as certified by an Abstract of Votes available in the office of the Hardin County Commissioner of Elections; and

WHEREAS, the Board of Supervisors of Hardin County, Iowa believe it is in the best interest of the County to impose said Local Hotel and Motel Tax.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF SUPERVISORS OF HARDIN COUNTY, STATE OF IOWA:

Section 1. PURPOSE. There is hereby imposed a local hotel and motel tax within the unincorporated areas of Hardin County, Iowa.

Section 2. DEFINITIONS. As used in this Resolution, the terms “lodging”, “renting”, “rent”, and “sales price” shall have the meanings assigned to them, respectively, in Chapter 423A of the Code, as amended.

Section 3. TAX IMPOSED. There is hereby imposed a local hotel and motel tax at the rate of seven percent (7%) upon the sales price from the renting of lodging within the unincorporated areas of Hardin County, Iowa.

Section 4. EXEMPTIONS. The exemptions set forth in Section 423A.5, Code of Iowa, as amended, are hereby adopted by reference and made a part hereof.

Section 5. RESTRICTIONS ON USE OF TAX REVENUE. The revenue derived from the imposition of the local hotel and motel tax shall be used as follows:

1. At least fifty percent (50%) of the revenues derived therefrom for the acquisition of sites for, or constructing, improving, enlarging, equipping, repairing, operating, or maintaining of recreation, convention, cultural, or entertainment facilities including but not limited to memorial buildings, halls and monuments, civic center convention buildings, auditoriums, coliseums, and parking areas or facilities located at those recreation, convention, cultural, or entertainment facilities or the payment of principal and interest, when due, on bonds or other evidence of indebtedness issued by Hardin County, Iowa for those recreation, convention, cultural, or entertainment facilities; or for the promotion and encouragement of tourist and convention business in Hardin County, Iowa and surrounding areas.
2. The remaining revenues may be spent by Hardin County, Iowa for any county operations authorized by law as a proper purpose for the expenditure within statutory limitations of county revenues derived from ad valorem taxes.

Section 6. EFFECTIVE DATE. The local hotel and motel tax set forth herein shall be imposed on all sales prices received on or after January 1, 2025.

Section 7. COLLECTION. The local hotel and motel tax imposed herein shall be remitted by the person or company liable for same to the State Director of Revenue in the manner required by State law.

Section 8. All resolutions or parts of resolutions in conflict with the provisions of this Resolution are hereby repealed. In the event that any provision of this Resolution shall be determined to be contrary to law it shall not affect other provisions or application of this Resolution which shall at all times be construed to fully invoke the provisions of Chapter 423A of the Code of Iowa with reference to the Local Hotel and Motel Tax. Passed and approved, this November 27, 2024.

Hoffman moved and McClellan seconded the motion to approve Iowa River's Edge Trail Service Agreement with Snyder Associates for Phase 3-Eldora to Gifford Trail Paving and South Fork River Bridge Rehabilitation. All Ayes. Motion carried.

Hoffman moved and McClellan seconded the motion to approve the FY23/24 Urban Renewal Report. All Ayes. Motion carried.

Hoffman moved and McClellan seconded the motion to approve Changing the Board Meeting Scheduled for December 25, 2024, to December 23, 2024. All Ayes. Motion carried.

McClellan moved and Hoffman seconded the motion to approve the change of status in the Secondary Roads Department for the hiring of Willard Lancaster as full-time Motor Grader Operator, at an hourly rate of \$25.25, effective December 09, 2024. All Ayes. Motion carried.

McClellan moved and Hoffman seconded the motion to approve the change of status in the Sheriff's Office for the hiring of James Barhite as part-time Dispatcher, at an hourly rate of \$21.66, effective December 01, 2024. All Ayes. Motion carried.

Other Business:

Public Comment: Steve Pence

McClellan moved and Hoffman seconded the motion to adjourn. All Ayes. Motion carried.

The meeting was adjourned at 9:08 a.m.

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Lance Granzow, Chair or Vice-Chair  
Board of Supervisors

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Jolene Pieters  
Hardin County Auditor