

**PROBATE ESPR209061**

**THE IOWA DISTRICT COURT  
FOR RINGGOLD COUNTY  
NOTICE OF PROOF OF WILL  
WITHOUT ADMINISTRATION IN  
THE MATTER OF  
THE ESTATE OF  
LOIS LACOCK  
Deceased.  
CASE NO. ESPR209061**

To All Persons Interested in the Estate of Lois Lacock, Deceased, who died on or about on January 1, 2023:

You are hereby notified that on April

24, 2023, the last will and testament of Lois Lacock, deceased, bearing date of July 25, 2022, was admitted to probate in the above-named court and there will be no present administration of the estate. Any action to set aside the will must be brought in the district court of the county within the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice to all heirs of the decedent and devisees under the will whose identities

are reasonably ascertainable, or thereafter be forever barred. Dated on May 2, 2023.

Ann Werner, Proponent Attorney for estate:  
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**CALHOUN COUNTY BOS MINUTES 5.2.23**

Board of Supervisors  
Calhoun County Courthouse  
Rockwell City, Iowa  
Tuesday, May 02, 2023  
The Board of Supervisors of Calhoun County met with the following members present: Jacobs, Becker and Legore.

Everyone present stood and said the Pledge of Allegiance.  
Agenda additions: None.

Motion by Legore and seconded by Becker to approve the agenda as is with no changes. Ayes all. Motion carried.

The minutes of the last meeting were read. It was moved by Becker and seconded by Legore to approve the minutes. Ayes all. Motion carried.

Public comments: No one was present from the public for comments.

Tina Meth Farrington, Calhoun County Attorney was present.

Dewey Snyder, Facilities Director was present.

Motion by Becker seconded by Legore to approve 2023 Land Exemptions, Native Prairie and Wetlands, Forest and Fruit Tree Reserve, and Forest Cover and Open Prairie. Ayes all. Motion carried. Joan Wagner, County Assessor, was also present.

Nick Buse, Calhoun/Sac County Engineer presented department updates. Mike Moeller, Assistant to the Engineer, Safety Officer/Zoning and Flood Plain Administrator was also present. Nick presented a proposal by Dan Corbin, Inc. to update the 2003 Calhoun Co. Geodetic Control Network.

Motion by Legore seconded by Becker to approve Resolution 2023-16. Ayes all. Motion carried. RESOLUTION 2023-16

WHEREAS, the voters of Calhoun County and cities within the coun-

ty have voted to enact a 1 cent Local Option Sales Tax in accordance with Iowa Code 423B, and WHEREAS, the revenue derived from the tax is used for road and bridge improvements, public safety facilities, and property tax relief, and

WHEREAS, the residents of Calhoun County have grown to rely on these revenues as a means to reduce property taxes, and WHEREAS, the 2023 legislative session has seen the introduction of SF 550, which proposes to convert the Local Option Sales Tax efforts into a statewide sales tax and impose the local option sales tax in every jurisdiction, thereby triggering the constitutional amendment to require an allocation of 3/8<sup>th</sup> of a cent to the Iowa Water and Land Legacy (IWLL) trust fund, and

WHEREAS, SF 550 proposed to backfill revenues lost due to the

proposal, there are concerns of the Legislature ability to continue backfilling revenues, and

WHEREAS, voters across Iowa who have voted to either implement a local option sales tax or not to do so, and

WHEREAS, voters across Iowa who have voted to utilize the local option sales tax have approved revenue purpose statements (RPS), and WHEREAS, SF 550 also sunsets these provisions on January 1, 2025, after which no jurisdiction will have the authority to take either a LOST proposal or revenue purpose statement to a vote, essentially deleting the local government's ability to have local option sales taxes. THEREFORE, the Calhoun County Board of Supervisors would like to express their support of the current Local Option Sales Tax. The current law best represents the in-

terest of voters and furthers the reduction of property taxes, which is a common goal of the County and the Iowa Legislature. The Board of Supervisors unanimously supports the Iowa Water and Land Legacy (IWLL) trust fund; however, SF 550 as currently written, would not only strip the County of control over Local Option Sales Tax (LOST) revenues, but would effectively disregard the will of the Voters.

Motion by Legore seconded by Becker to approve work order S-05-2023 for JTDD Sac/Calhoun 280-88. Ayes Legore and Becker. Jacobs abstained due to conflict of interest. Motion carried.

At 9:30 A.M. Becker made motion Legore seconded to go into closed session per Iowa Code 21.5(c) pending litigation. Ayes: Legore, Becker, Jacobs. Nays: None Motion carried.

At 9:58 A.M. Becker made mo-

tion Legore seconded to come out of closed session per Iowa Code 21.5(c) pending litigation. Ayes: Legore, Becker, Jacobs. Nays: None. Motion carried.

Tina Meth Farrington, Calhoun County Attorney left. Brian Blomme, Buena Vista, Calhoun, Sac County Drainage Engineer presented Commissioner's Report for Reclassification of DD 120 West Tile Main. Full Minutes are available for review upon request in the Auditor's Office.

Motion by Legore seconded by Becker to adjourn until Tuesday, May 9<sup>th</sup>, at 9:00 A.M. for their next regularly scheduled meeting. Ayes all. Motion carried.

Scott Jacobs, Chairman  
Scott Becker, Vice Chairman  
Carl Legore, Member  
Robin D. Batz, Auditor