

September 28, 2026

The Board of Supervisors met in regular session at the Courthouse on September 28, 2026, at 10:00 a.m. with the following members present Larry Davis, Dennis Smith and Cathy Reece. Also present were Jeremy McCarty, Hanna Gwinn, Becca Bittner and Todde Folkerts, Chairperson Reece called the meeting to order, and a motion was made by Smith and seconded by Davis to approve the agenda as written. All voted aye. Motion carried. A motion was made by Davis and seconded by Smith to waive the reading of minutes of the previous meeting and approve as written. All voted aye. Motion carried.

The purpose of the special meeting was to address the matter of taxes being paid by a non-profit organization, Giving Back Outdoors.

Chairperson Reece addressed the meeting first, telling everyone present a lot of discussions and research had gone into the decision they had come to and that no decision made by the board of supervisors was taken lightly and that all taxpayers must be treated the same. Since the paperwork for Tax Exemption was not filed in a timely manner they would need to pay the taxes this year.

She then addressed Mr. McCarty and told him they all truly support and appreciate what the Giving Back Outdoors organization is doing. Mr. McCarty spoke then. One of his concerns was the increase in the taxes to property which had been increased. This is due to the new facility they had built and the first year it was assessed and on tax roll. Mr. McCarty thanked the supervisors for the opportunity to come back and discuss the matter further. Mr. McCarty said the paperwork for tax exempt status was originally delivered to the Assessors office on 1-27-2024. The Assessors' Office had no copy of the original paperwork and Mr. McCarty completed a new set of paperwork and turned it into the assessor on September 16, 2026. McCarty explained to the supervisors the organization runs on donations and would not have the cash for taxes until Their main fundraiser around March of the next year. He wanted to negotiate with the supervisors and only pay taxes if they were to go to another non-profit as they should not be subject to taxation because of the 501c.3 status.

A motion was made by Smith and seconded by Davis that the taxes would stay the same this year in the amount of \$7,669.00 due at this time and would become tax exempt in 2027. All voted aye. Motion carried.

McCarty said he had a Board of Directors to report to and explain this to. Mr. McCarty asked for copies of the Board of Supervisors minutes for the September 16, 2026, and September 28, 2026, meetings. McCarty told the Board of Supervisors they might want to look into this more because it could go to attorneys.

On September 15, 2026, the Iowa D.O.T. had a letting for a Bridge Replacement project on 480<sup>th</sup> Lane over a branch to Whitebreast Creek T72N R22W S20. Whitebreast Township. It was moved by Davis and Seconded by Smith that Lucas County Accept the bid from Herberger Construction Co. of Indianola, Iowa of \$6642,201.80 for this project BROS-CO59 (76)-5F-59. All voted Aye. Motion Carried.

A motion was made by Smith and seconded by Davis to adjourn to meet sine dye. All voted aye. Motion carried.

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Cathy Reece, Chairperson

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Julie L. Masters, Auditor