

# Why Counties Matter

FISCAL  
YEAR  
2013



## ANNUAL REPORT FOR LINN COUNTY, IOWA

Fiscal Year ended June 30, 2013 ■ [www.LinnCounty.org](http://www.LinnCounty.org)





# MESSAGE FROM THE BOARD OF SUPERVISORS



**Pictured left to right:**  
Linda Langston, District 2;  
Brent Oleson, District 4;  
Lu Barron, District 1;  
Ben Rogers, District 3;  
John Harris, District 5

We are pleased to present you with Linn County's annual report for fiscal year 2013. In this report, we share with you some of the accomplishments Linn County achieved last fiscal year and how the services we provide are making a difference in your life and lives of your family members, neighbors and friends.

County government touches everyone. If you vote, drive to work, visit the library in Marion, Central City or Fairfax (as just a few examples), eat at a restaurant, camp or picnic in a county park, use the trails, or call 911, you are interacting with county government.

Counties respond to disasters, run the nation's polling places to keep our democracy strong, and keep vital records for births, deaths and marriages.

Counties matter because we work to protect our most vulnerable citizens with essential human services like mental health programs, veteran services, transporta-

tion and in-home care for seniors and the disabled. We work to provide experiences that enhance quality of life like hiking and biking trails, camping and other recreational and educational opportunities.

County government matters because we perform critical functions like restaurant inspections, monitoring air quality, vaccinating children, road maintenance, public safety, emergency management and building inspections – all to keep you and your family safe.

Linn County employees are hard at work every day providing valuable public services that improve your quality of life and enhance your health and safety. And we are providing these services in a fiscally responsible manner.

This is why county government matters – because our community matters. You are that community, and this is your report. It is our pleasure to serve you.

*Linda Langston*   *Brent Oleson*   *Lu Barron*   *Ben Rogers*   *John W. Harris*

## Linn County's Strategic Plan

Linn County's strategic plan has seven priorities that unite all of Linn County's public services. The accomplishments highlighted in this annual report are directly related to the priorities of the strategic plan.

- The seven priorities are:
- Excel in customer satisfaction
  - Increase awareness of Linn County services and programs
  - Improve infrastructure
  - Enhance quality of life
  - Build partnerships
  - Create a culture of ownership
  - Be fiscally responsible

## Stay informed about Linn County programs, services and events

[www.linncounty.org](http://www.linncounty.org)

Linn County will soon launch a fully redesigned website that provides easier access to Linn County news, programs and services.

- Sign up to receive electronic news stories and meeting notifications.



Twitter:

**Linn County**  
<http://twitter.com/linncounty>

**Linn County Elections**  
[http://twitter.com/lc\\_elections](http://twitter.com/lc_elections)

**Linn County Public Health**  
<http://twitter.com/LCPublicHealth>

**Wickiup Hill Learning Center**  
<http://twitter.com/WickiupHill>



Facebook:

- Linn County Public Health
- Options of Linn County
- Wickiup Hill Learning Center



# WHY COUNTIES MATTER

County government matters because counties provide essential building blocks to create healthy, vibrant and safe communities.

## Social Services

### Accomplishments:

- Linn County Early Childhood Iowa Board was awarded "Model Status" (highest recognition possible), one of only three Boards in Iowa to meet this standard.
- Linn County Home Health's Protective and Voluntary Services Program was awarded the Iowa Family Support Credential from the Iowa Department of Management and Public Health for being in compliance with all 139 standards as determined by an external peer review team.
- The Linn County Child Development Center was re-accredited by the National Association for the Education of Young Children for the sixth consecutive time. This intensive multi-year quality review process is recognized nationally as a mark of quality in early childhood education. The Center has been accredited by NAEYC since 1991. Applying national research to the county's investment in the Center, it is estimated that for every group of 32 children graduating annually from the Program, taxpayers save \$5.4 million in lower long-term costs related to reduced future juvenile delinquency, special education and adult incarceration.
- Options of Linn County attained a three-year re-accreditation (maximum possible) from the Commission on Accreditation of Rehabilitation Facilities. CARF accreditation is intended "to promote the quality, value and optimal outcomes of services through a consultative accreditation and continuous improvement services, that center on enhancing the lives of the persons served." Options of Linn County has been accredited by CARF since 1982.
- Linn County Juvenile Detention and Diversion Services has developed and implemented four community-based programs using evidence-based practices to reduce recidivism and keep youth in the family home, while maintaining community ties and support systems. All of these programs are currently participating in certification by the Division of Criminal and Juvenile Justice Planning, as part of the Juvenile Justice Reform and Reinvestment Demonstration Program.
- Linn County Mental Health & Developmental Disabilities (MHDD) ended its waiting list and restored services for persons with disabilities in FY13. Linn County also joined the nine-county Mental Health Disability Services East Central Region as it moved forward with State redesign activities. This region includes Benton, Bremer, Buchanan, Delaware, Dubuque, Iowa, Johnson, Jones and Linn Counties. Redesign is still in development and will not be finalized until July 1, 2014.
- The Linn County Decategorization Board continued to implement the "Safe from the Start" initiative, which focuses on the prevention of child abuse and neglect. As part of this effort, Linn County Decat staff coordinated two conferences in FY13 for child welfare providers, teachers, DHS and Juvenile Court Office staff on "Trauma-Informed Care" and "Poverty Impact." Two additional conferences are planned for FY14.
- Linn County General Assistance revised its policy & procedure manual and posted it on Linn County's website to improve services to clients and to make its services more transparent.

## Economic Development

Each year, Linn County budgets for economic development as a way to invest in the health and growth of the local economy. This past year, Linn County invested in a number of successful projects that residents are enjoying, including the NewBo City Market, Czech Village/New Bohemia Mainstreet District, Central City Mainstreet, Marion Mainstreet and the Marion Amphitheatre.

## Transportation

### LINN COUNTY LIFTS

LIFTS supports independent living by providing safe door-to-door transportation for eligible elderly and disabled citizens in the metro area of Cedar Rapids, Marion and Hiawatha. LIFTS also provides public transportation to all Linn County residents outside the metro area.

### Accomplishments:

- LIFTS provided approximately 80,000 rides to seniors and persons with disabilities last year and covered more than 320,000 miles.
- In collaboration with Neighbor-

hood Transportation Service (NTS), the Mobility Manager, Greater Cedar Rapids Community Foundation, the Transportation Advisory Group, the Linn County Board of Supervisors, the Iowa Department of Transportation and others, Linn County LIFTS established the Corridor Medical Shuttle that provides free transportation for Linn County Veterans who need to go to Iowa City for health care services. Since implementing the program in January 2013, nearly 300 people have benefitted from the service.



# WHY COUNTIES MATTER



## Conservation & Recreation

Linn County Conservation has 7,000+ acres of public trails, waterways, parks and camping areas to enjoy year-round.

### Accomplishments:

- Celebrated the grand opening of the expanded Wickiup Hill Learning Center. The improved facility is now open full-time for educational programming.
- Paved the Cedar Valley Trail from County Home Road to Shultz Road
- Completed a trail connection from Pinicon Ridge Park to Central City



## Fiscal Responsibility

The Linn County Finance and Budget department is staffed by two full-time CPAs who oversee Linn County's budgeting process, audit and financial reporting. Staff coordinates an annual audit with an external auditing firm. The results of each annual audit are available on Linn County's website or by request.

### Accomplishments:

- Maintained a Aaa bond rating from Moody's Investor Services. This is the highest rating possible.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting for the 24th consecutive year from Government Finance Officers' Association for the Comprehensive Annual Financial Report. The award is the highest form of recognition in the area of governmental accounting and financial reporting.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 18th year
- Received award for Outstanding Achievement in Popular Annual Financial Reporting from the Government Finance Officers' Association for the 15th year



## Veteran Affairs

### Accomplishments:

- Between May 2012-May 2013, VA counseled and filed claims for 968 veterans
- VA director's outreach services totaled 868 miles, visiting housebound and rural veterans in their homes.
- The VA food pantry served 3,036 veterans.

## Looking Ahead

Linn County is continually looking ahead and establishing goals to improve customer service and be responsible stewards of tax dollars. Areas Linn County will focus on in the coming months include:

- Implementation of the Mental Health and Developmental Disabilities redesign and regionalization
- A new real estate system and property tax system that will provide citizens improved access to their records
- Piloting an internal lean process review to find potential improvements in efficiency and reduce costs
- Expanding online access to county services and customer service improvements through technology

## Human Resources

### Accomplishments:

- Coordinated more than 135 employee development training sessions
- Managed successful fall charitable employee donation campaign with United Way, Community Health Charities and Iowa Shares
- Coordinated successful wellness screening and voluntary participation of 50 percent of Linn County employees. National research shows worksite wellness programs help lower employee health-care costs and reduce absenteeism.

## Public Safety

*Public safety is a top priority of county government. These projects are examples of how Linn County keeps you safe.*

### SHERIFF'S OFFICE

#### Accomplishments:

- Near completion of the \$18.3 million countywide radio system installation that will enable emergency responders (law enforcement, fire and EMS) in Linn and Johnson counties to seamlessly communicate with each other
- Hired a deputy to deal primarily with substance abuse and mental health commitment orders, removing the backlog of getting these individuals into the system for evaluation and treatment
- Implemented a shared computer aided dispatch, record management system, and jail management system for seamless exchange of data between the Linn County Sheriff's Office and the Cedar Rapids Police Department

### SECONDARY ROADS

#### Accomplishments:

- Constructed turn lanes and concrete overlay on Blairs Ferry Road between Milburn Road and Feather Ridge Road
- Constructed retaining walls and concrete overlay on Cottage Grove Avenue from Indian Hill Road to East Post Road
- Constructed a five lane bridge over Berry Run to carry County Home Road traffic for the next 100 years. Berry Run is located east of North 10th Street on existing two lane County Home Road.

## Public Health

### Accomplishments:

- Hired an epidemiologist for evidence-based program development
- Increased the numbers of breast, cervical and colorectal early cancer

screenings

- Offered more than 350 vaccinations to international travelers since opening the Travel Clinic last fall
- Increased immunization outreach to every school district in Linn County and to most registered child day care centers

- Worked with over 1,600 local industries and businesses to ensure compliance with federal, state and local environmental health rules
- Worked with local governments to make areas more walkable and bikeable



## COUNTY ATTORNEY'S OFFICE

### *Accomplishments:*

- Filed and prosecuted 783 felony and 3,524 indictable misdemeanor offenses
- Filed 1,169 OWI cases
- Staff of the Linn County Attorney's Office received recognition for their exceptional service to the public:
  - \* **Assistant Rena Schulte** was presented with the prestigious "Jennifer Clinton" Award for her work in the area of domestic violence prevention.
  - \* **Assistant Lance Heeren** was honored by the Iowa County Attorneys Association with an Award of Appreciation for his dedication to the juvenile justice system.
  - \* **First Assistant Linn County Attorney Nick Maybanks** was presented with the 2013 Kathleen Opdebeeck Award by the St. Luke's Child Protection Center for his exemplary service in the protection of Iowa's children.
  - \* **Investigator James Noonan, Victim-Witness Coordinator Chris Adcock and Assistant Rena Schulte** received the Linn County Customer Service Award for the exceptional service and compassion they provided to a victim of domestic abuse in helping her obtain essential medical assistance and protection from the offender.

## BOARD OF SUPERVISORS

### *Accomplishments:*

- Has not raised Linn County's levy rate of \$6.11 per \$1,000 of taxable value for three years in a row
- Successfully lobbied state legislature to lengthen the time period residents have to appeal their property taxes from 19 days to 30 days
- Participating with Black Hawk, Johnson and Scott Counties in the Urban County Coalition lobbying efforts
- Participating in the statewide mental health redesign efforts
- Created an ADA Advisory Committee jointly with the City of Cedar Rapids to assist the Board of Supervisors and City Council with matters related to the Americans with Disabilities Act

- Held more than 130 work sessions and formal business meetings and seven joint meetings with entities including Johnson County, the Farm Bureau, boards and commissions and the annual secondary roads tour. Met monthly with department heads and elected officials.
- Rural Linn County voters approved the Local Options Sales Tax extension through June 30, 2024 for the following uses set by the Board: 50 percent or nearly \$2.7 million per year for construction and maintenance of Linn County secondary roads and bridges; 25 percent or about \$1.3 million for property tax reduction for residents in rural, unincorporated Linn County; and 25 percent or \$1.3 million for conservation projects (the LOST uses in unincorporated Linn County are different than the uses approved in cities).

## TREASURER'S OFFICE

The Treasurer's Office, commonly known for its motor vehicle and property tax departments, also administers banking services, cash management and investments for the county and acts as the central depository for all county departments.

### *Accomplishments:*

- Served the 100,000th customer in less than one year
- Extended hours to be more convenient for the public. The office is now open 7:30 a.m. – 5:15 p.m. Monday through Friday without increasing cost.
- Installed TV monitor in the waiting area to advertise county events and news to keep the public informed

## PLANNING & DEVELOPMENT DEPARTMENT

### *Accomplishments:*

- Adopted the 2012 family of building codes, effective January 1, 2013, that incorporates radon resistant construction into all new single family homes and home additions, as Iowa has one of the highest incidents of and highest average radon levels in the United States.
- Adopted the 2013 Linn County Comprehensive Plan after a 2 ½ year process of incorporating input from

hundreds of county residents. The Linn County Comprehensive Plan: A Smarter Course focuses on topics important to Linn County residents: transportation; economic development and employment; resource protection; sustainability, livability, hazard mitigation; and alternative and renewable energy. The new plan will guide the physical, social and economic development in Linn County for the next 10 to 20 years.

- The first Iowa county to be accepted into the National Flood Insurance Program Community Rating System, sponsored by FEMA. As a result, rural county residents who purchase flood insurance receive a 10 percent discount on premiums.

## AUDITOR'S OFFICE

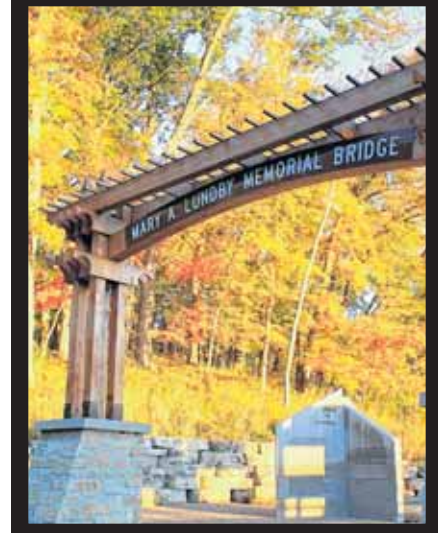
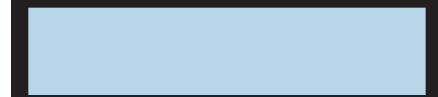
### *Accomplishments:*

- Presidential Election – November 6, 2012
  - \* Highest number of absentee voters in a Linn County Election (48,266)
  - \* Highest number of total voters in a Linn County election (118,711)
- Gambling Special Election - March 5, 2013
  - \* Highest number of absentee voters in a Special Election for Linn County (19,536)
  - \* Highest number of total voters in a Special Election for Linn County (60,491)
- Seamless transition of Facilities Services from Auditor to Board of Supervisors
- Seamless transition of GIS Services from Auditor to Board of Supervisors

## FACILITIES DEPARTMENT

### *Accomplishments:*

- Received LEED Gold certification from the Green Building Certification Institute for the Jean Oxley Linn County Public Service Center. The Linn County Community Services Building and the Juvenile Justice Center are on track for LEED Silver certification. LEED, or Leadership in Energy & Environmental Design, is an international mark of excellence signifying a building achieved high performance in sustainability, water savings, energy efficiency and indoor environmental quality.

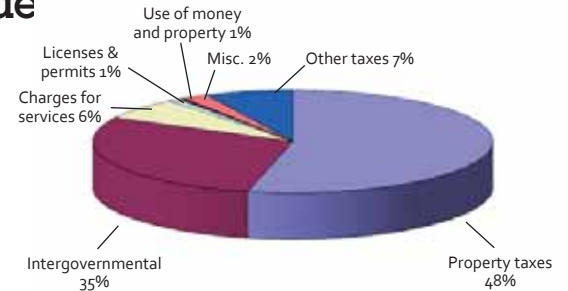


# Financial Review

## Fiscal Year 2014 Budgeted Revenue

|                           |              |
|---------------------------|--------------|
| Property taxes            | \$58,195,000 |
| Intergovernmental         | 31,383,000   |
| Charges for services      | 7,412,000    |
| Licenses & permits        | 961,000      |
| Use of money and property | 609,000      |
| Miscellaneous             | 2,204,000    |
| Other taxes               | 7,746,000    |

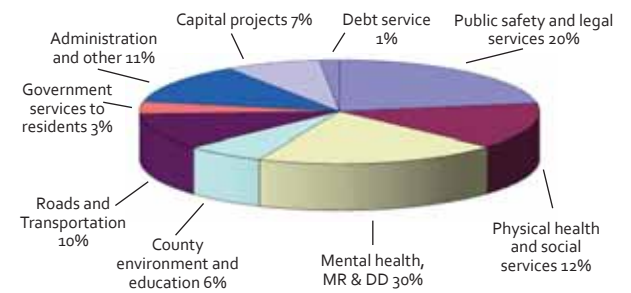
**Total Revenues** \$108,510,000



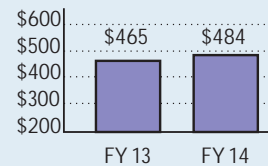
## Fiscal Year 2014 Budgeted Expenditures

|                                     |              |
|-------------------------------------|--------------|
| Public safety and legal services    | \$24,329,000 |
| Physical health and social services | 15,576,000   |
| Mental health, MR and DD            | 21,415,000   |
| County environment and education    | 6,970,000    |
| Roads and transportation            | 12,204,000   |
| Government services to residents    | 4,128,000    |
| Administration and other            | 13,650,000   |
| Capital projects                    | 8,383,000    |
| Debt service                        | 1,755,000    |

**Total Expenditures** \$108,410,000



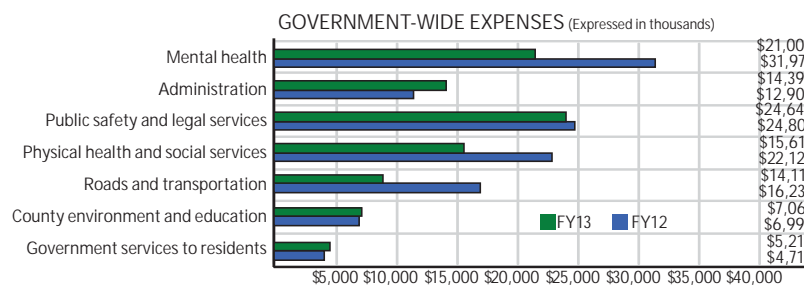
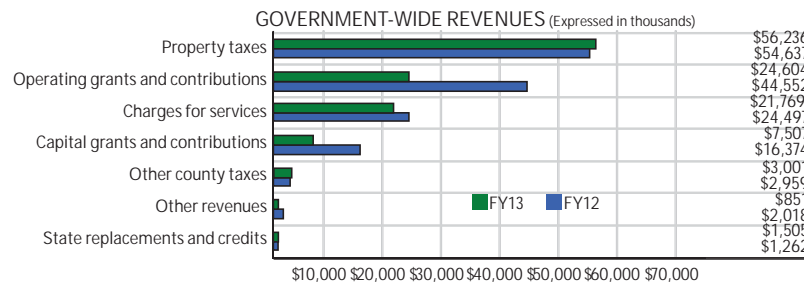
## County taxes paid by homeowner



The countywide levy rate remained unchanged at \$6.11; however, property taxes increased in FY14 due to the change in the state rollback.

## Statement of Activities

For Year Ended June 30, 2013 (Thousands of Dollars)



## Report Disclosure

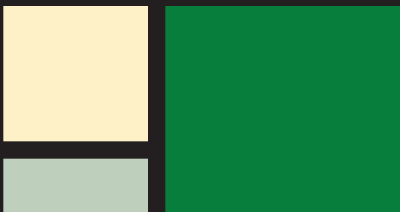
The Statement of Activities and Statement of Net Position are prepared on the accrual basis for the year ended June 30, 2013. Information summarized on these pages is from the Financial Section of the County's Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in accordance with generally accepted accounting principles (GAAP). Information is presented in greater detail in the CAFR, which is available from the Linn County Office of Finance and Budget. The budgeted revenue and expenditures summaries include governmental funds only.

## Financial/Budget Awards

- Moody's Investor Services has rated the County's general obligation bonds Aaa, the highest possible, based on the County's strong financial management, a diverse and substantial economic and tax base, and a low debt burden with a rapid payout. Linn County is one of only two counties in Iowa to achieve this rating from Moody's.

- Linn County has consistently received recognition from the Government Finance Officer's Association for its budget presentation, financial reporting, and popular annual financial reporting.

- Together, Linn County Finance Director Steve Tucker, CPA, and Budget Director Dawn Jindrich, CPA, have more than 40 years of experience in fiscal management.



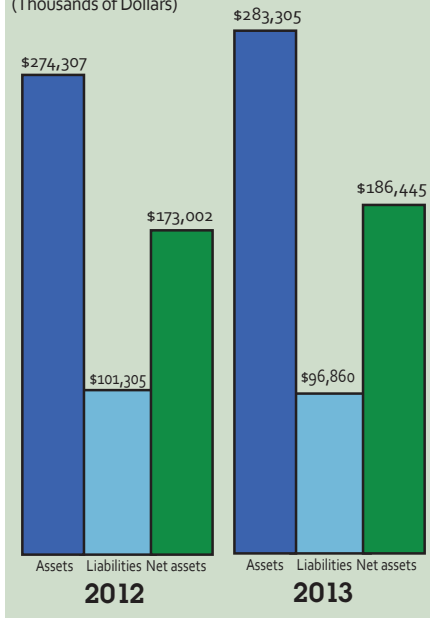


# Financial Highlights of Fiscal Year 2013

## through June 30, 2013

### Statement of Net Position

For Year Ended June 30, 2013  
(Thousands of Dollars)

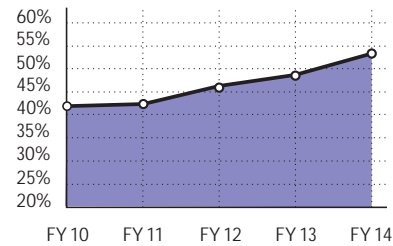


### Statement of Net Position

Net position may serve as an indicator of a government's financial position. The assets of the county exceeded liabilities by \$186,445,000. The largest portion of the county's net position (78%) reflect its investment in capital assets (e.g., infrastructure, land, buildings and machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The total general obligation bonded debt decreased \$1,100,000. The county uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements decreased \$5,269,000 to \$28,986,000.

Current and other assets decreased \$9,133,000 to \$119,410,000. Included is a decrease of \$3,204,000 or 9 percent in pooled cash and investments and an increase in succeeding year property tax receivable of \$2,037,000 or 3 percent. The decrease in pooled cash includes a \$4,445,000 increase in the general fund and a \$7,802,000 decrease in the capital projects fund. The reduction in capital projects pooled cash was a combination of fiscal year 2013 expenditures for flood-related projects using previously issued general obligation bond proceeds and an operating transfer to the general fund of \$3,000,000. For cash flow purposes and in anticipation of

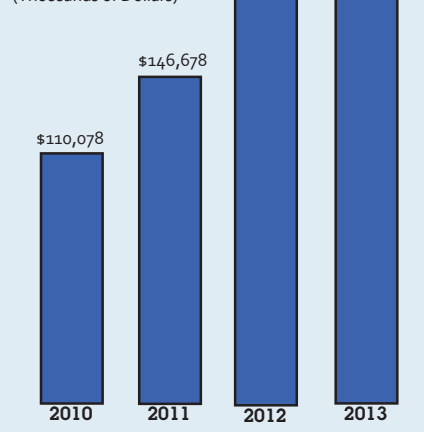
### Taxes as a percentage of total budgeted revenues



flood-related FEMA reimbursements, the county had transferred funds from the general fund to the capital projects for flood-related projects. Once the reimbursements were received, the funds were transferred back to the general fund. The increase in succeeding year property taxes is to support fiscal year 2014 operational increases. The due from other governments decrease of \$7,508,000 was a result of completion of flood-related FEMA reimbursements. The \$18,131,000 increase in capital assets reflects the addition of roads using local option sales tax revenue and buildings damaged from the 2008 flood that were placed in service. Other liabilities decreased \$3,832,000 as a result of completion of flood-related projects resulting in both decreased accounts payable and deferred FEMA revenue.

### Changes in Net Position

For Year Ended June 30, 2013  
(Thousands of Dollars)



### Statement of Activities

Revenues for the county's governmental activities decreased \$30,768,000 or 21.1% while total expenses decreased \$17,654,000 or 14.8%. Key elements include:

- The \$1,626,000 or 3.0% increase in county property taxes represented overall valuation growth of 4.9% and no change in the countywide levy rate.
- The \$2,697,000 decrease in charges for services included \$1,401,000 in revenue for Linn County Community Services. That reduction is a result of lost Medicaid match for services provided by mental health, \$614,000 in revenue associated with conservation projects, and \$125,000 in air permit fees.
- Operating grants and contributions decreased \$19,948,000 in FY 13. Flood-related Jump-Start grants to individuals and businesses decreased \$2,318,000 while FEMA buy-out grants decreased \$1,190,000. State mental health services assistance was eliminated resulting in a \$12,697,000 reduction

in operating grants.

- Capital grants of \$7,507,000 were for infrastructure additions financed with federal grants and state farm-to-market funds. The reduction reflected reduced FEMA revenue for flood-related building projects.
- Included in the \$6,511,000 physical health and social services reduction was \$4,392,000 in reduced expenses for grant-funded flood expenditures and elimination of the \$902,000 Communities Putting Prevention to Work federal grant.
- The loss of Medicaid match and state assistance resulted in significant service-delivery reductions of mental health services. Included in the nearly \$11 million expense reduction was \$6,821,000 in mental retardation, \$1,900,000 in chronic mental illness, and approximately \$1,000,000 each in mental illness and direct administration expenses.

### Glossary of terms

**Appropriation** — An authorization made by the governing body to establish legal authority for officials to obligate and expend resources.

**Assessed Value** — A value that is established for real estate or other property by a government as a basis for levying taxes.

**Fund Balance** — The difference between fund assets and fund liabilities. Also known as surplus funds or cash reserves.

**General Fund** — The fund used to account for the activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental revenues.

**Levy** — The total amount of taxes imposed by the government.

**Levy Rate** — The rate used in calculating taxes based upon the value of property, expressed in an amount per thousand dollars of assessed value.

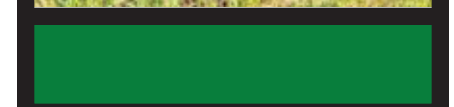
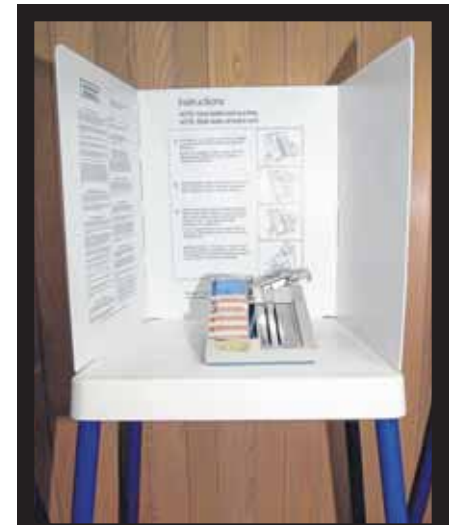
**Property Tax** — Taxes levied according to the property's taxable value and the tax rate.

**Rollback** — The reduction in taxable value of property as computed annually by the State of Iowa.

**Unrestricted net position** — Represents the difference between assets and liabilities not restricted for use.

**Net investment in capital assets** — Equals capital assets net of accumulated depreciation and any outstanding borrowings used for their acquisition.

**Restricted net position** — Assets are reported as restricted when there are limitations imposed on their use by legislation, creditors, grantors or laws or regulations of other governments.



# OUR LINN COUNTY ELECTED OFFICIALS



**Brian Gardner**  
SHERIFF



**Jerry Vander Sanden**  
ATTORNEY



**Sharon Gonzalez**  
TREASURER



**Joel Miller**  
AUDITOR



**Joan McCalmant**  
RECORDER

## SHERIFF

The second largest Sheriff's Office in Iowa is comprised of seven divisions:

- **Patrol Division** provides uniformed patrol services as well as accident investigation, bomb squad, school resource officer, immediate response unit, K-9 unit, and a 24/7 paramedic-specialist level rescue service.

FY2013: Provided contractual law enforcement services for 11 incorporated towns in Linn County  
43,755 calls for service  
Made 1,270 arrests  
Issued 5,640 traffic citations and 7,617 warnings  
777,796 miles logged  
Performed 2,077 motorist assists

- **Criminal Division** conducts crime scene processing, follows up on crime reports and initiates narcotics and vice investigations. FY2013: Investigated 1,500 cases with a 79.26 percent clearance rate, well above the national average  
Over 300 sex offenders registered and managed in the county  
11,655 non-professional permits to carry weapons issued since 2011 implementation of "Shall Issue Law"

- **Communications Division** serves Sheriff's Office, four police departments, four ambulance services and 20 fire departments in the county. FY2013: Dispatched over 72,833 calls for service  
14,616 is the average number of E-911 calls received annually
- **Correctional Center** is a 401-bed facility and the only jail in Linn

## ATTORNEY

The Linn County Attorney's Office is assigned 75 legal duties under the Iowa Code and endeavors to provide professional and experienced legal services to the citizens of Linn County. Linn County Attorney Jerry Vander Sanden places special emphasis on the vigorous prosecution of violent and repeat offenders. In FY2013, the Linn County Attorney's Office filed and prosecuted 783 felony and 3,524 indictable misdemeanor offenses. 1,169 OWI cases were also filed during that same time frame.

The County Attorney's Office has three divisions. The **Criminal Division** is responsible for the prosecution of criminal cases; the **Civil Division** provides legal assistance to the various Linn County departments; and the **Juvenile Division** is responsible for reviewing and prosecuting juvenile delinquency cases.

The County Attorney's Office also strives to promote stronger working relationships with local law enforcement agencies by providing them with legal assistance and training.

County.

- FY2013: 11,841 inmates booked; average daily inmate population is 337
- **Civil Division** serves legal notices within the county.
  - **Financial Division** collects Correctional Center room and board fees, unpaid court fines, town contract fees and civil

## TREASURER

The Treasurer's Office collects property taxes on behalf of all jurisdictions in Linn County – cities, school districts and other taxing bodies – and distributes the taxes collected to each jurisdiction.

The breakdown:

- Approximately 16 percent of property taxes paid by Linn County property owners within incorporated areas are used to fund county government operations and services.
- The remaining 84 percent goes to the property taxpayer's city of residence, school district and other taxing bodies in the county.
- Linn County taxes represent slightly more than one-third of property taxes for rural residents.

The Treasurer's Office also manages and invests county funds, and provides Iowa motor vehicle services including title registrations and issuing license plates.

To pay property taxes or renew vehicle registrations online, go to [www.lowataxandtags.gov](http://www.lowataxandtags.gov). Renewal forms and payments can also be sent through the mail or paid in person at our office.

process fees.

- FY2013: \$5.9 million collected and processed
- **General Services Division** provides support services including inventory management, building and vehicle maintenance, and employee training and oversees the reserve deputy program.

## AUDITOR

The vision of the Auditor's Office is Every Person Engaged in Local Government.

The Auditor serves as:

- **County Commissioner of Elections**
- **County Commissioner of Registration** maintaining voter registration records
- **Clerk to the Board of Supervisors** and responsible for managing the county's central accounting system, processing payroll, paying bills and tabulating taxable valuations
- **Mapmaker** maintaining real estate ownership information

The office's website at [www.linncounty.org/auditor](http://www.linncounty.org/auditor) is content-rich, offering agendas and minutes of meetings of the Board of Supervisors; links to applications for various permits; an elected officials directory; a Kid's Corner; summaries of payments to vendors; a property tax calculator and estimator; tax levy information; top owners of real estate data; out of state employee travel information; and mapping services with assessed value and property tax information, school district boundaries, and voting precinct locations.

The office also maintains the website [www.linncountyelections.org](http://www.linncountyelections.org) which provides access to all election-related information for Linn County.

## RECORDER

Deeds, mortgages and contracts are some of the many real estate documents recorded in the Recorder's Office. Real estate transactions as old as the 1850s and as new as today are stored and accessible to the public.

The office also:

- Registers and titles boats, snowmobiles and all-terrain vehicles
- Issues hunting, fishing and trapping licenses
- Serves as a passport acceptance agency
- Processes marriage licenses
- Stores birth, death and marriage records

Certified copies of all records are available to the public. For your convenience, many forms issued by this office are posted at [www.linncountyrecorder.com](http://www.linncountyrecorder.com).



## LINN COUNTY DEPARTMENT PHONE NUMBERS

Assessor 319-892-5220

Attorney 319-892-6350

Auditor 319-892-5300

Board of Supervisors 319-892-5000

Community Services 319-892-5600

Conservation 319-892-6450

Emergency Management 319-892-6500

Engineering/Secondary Roads 319-892-6400

Finance and Budget 319-892-5010

Human Resources 319-892-5120

LIFTS 319-892-5170

Planning and Development 319-892-5130

Public Health 319-892-6000

Purchasing 319-892-5020

Recorder 319-892-5420

Risk Management 319-892-5200

Sheriff 319-892-6100

Soil Conservation 319-377-5960

Treasurer 319-892-5550

Veteran Affairs 319-892-5160