



WEST POTTAWATTAMIE SOIL & WATER CONSERVATION DISTRICT

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March 1, 2006
1:30 PM
Regular Meeting



MEETING CALLED TO ORDER

Tiarks called the meeting to order 3/1/06 at 1:30PM.

In attendance:

West Pottawattamie Soil and Water Conservation District

Allan Tiarks, Commissioner

Dale Huneke, Commissioner

Dean Fischer, Commissioner

Rob Livingston, Commissioner

Tracy A. Bruun, State Secretary

East Pottawattamie Soil and Water Conservation District

Jeff Krueger, Commissioner

Russ Brandes, Commissioner

Marlyn Von Weihe, Commissioner

Becky Lockwood, State Secretary

The meeting was called to finalize the definition for capital improvement. After much discussion and research the following definition was agreed upon.

The term Capital Improvement is not defined in the Iowa Code. The Commissioners of the East and West Pottawattamie County Soil and Water Conservation Districts believe it is in the best interests of the taxpayers to define the parameters of the term Capital Improvement. The Commissioners have researched the term Capital Improvement as it is used by the Internal Revenue Service, Certified Public Accounts, Black's Law Dictionary, Webster's Dictionary, and the Iowa Attorney General;

BE IT, THEREFORE, RESOLVED that the term Capital Improvement shall be a valuable addition made to property or an amelioration in its condition, amounting to more than mere repairs or replacement of waste, costing labor or capital, and intended to enhance its value, beauty or utility or to adapt it for new or further purposes, the effect of which lasts a minimum of one year.

BE IT FURTHER RESOLVED that the Districts shall use L.O.S.T. funds in accordance with the above definition of Capital Improvement.

→ 06-67 Fischer moved to accept this definition; Livingston; Motion carried unanimously.

→ 06-68 Huneke moved to send \$5.00 of behalf of the district to Harrison county for a plaque for Bernie Bolton; Fischer seconded. Motion carried unanimously.

ADJOURN

4:00 PM

→ 06-69 Fischer moved to adjourn; Huneke seconded. Motion carried unanimously

Submitted by:

Approved by:

Tracy A. Bruun, State Secretary 03 / 20 / 06
Date

Allan E. Tiarks, Chairperson 03 / 20 / 06
Date