

## CARROLL COUNTY ORDINANCE NO. 11

### Cattle Feedlot Ordinance

An ordinance establishing a partial exemption from property taxation of the actual value added to owner-operated cattle facilities, including small or medium size feedlots but not including slaughter facilities, either by new construction or by the retrofitting of existing facilities.

SECTION 1. Pursuant to published notice and following a public hearing on the 26<sup>th</sup> day of October 1998, as required by Iowa Code 427B.1, this ordinance is hereby adopted by the County of Carroll.

SECTION 2. The purpose of this ordinance is to provide for a partial exemption from property taxation of the actual value added to owner-operated cattle facilities, including small or medium size feedlots but not including slaughter facilities, either by new construction or by retrofitting of existing facilities pursuant to Iowa Code 427B.7.

SECTION 3. The entire actual value added to the cattle facilities described in this ordinance is eligible to receive a partial exemption from taxation for a period of five (5) years. The entire actual value added to eligible property with an actual value added of at least \$5,000.00 or more in any given calendar year added on or after January 2, 1998, is eligible for the partial exemption provided for in this ordinance. Ref: Iowa Code 427B.3 and 701 I.A.C. 80.6(5). For example, but not by way of limitation, the following legislative intent is shown:

Example 1: A landowner builds a new \$100,000.00 cattle feedlot. The feedlot is operated by another individual. No exemption is allowed because the exemption is only available to owner-operated facilities.

Example 2. The owner of a cattle facility retrofits an existing feedlot at a cost of \$4,000.00. No exemption is allowed because the actual value added is less than \$5,000.00.

Example 3. The owner-operator of a new cattle feedlot, built at a cost of \$50,000.00, timely applies for an exemption. The exemption will be allowed for the assessed actual value added to the real estate.

Example 4. The owner-operator of a new cattle feedlot, built at a cost of \$50,000.00 does not timely apply for an exemption. No exemption will be allowed. It is the duty of the applicant to timely request an exemption.

SECTION 4. The amount of the actual value added exempt from taxation shall be as follows:

1. For the first year, 75 percent.
2. For the second year, 60 percent.
3. For the third year, 45 percent.
4. For the fourth year, 30 percent.
5. For the fifth year, 15 percent.

SECTION 5. This ordinance is hereby automatically repealed from and after January 1, 2009, except that all existing exemptions at that time shall continue until their expiration according to the schedule adopted in this ordinance. Ref: Iowa Code 427B.5.

SECTION 6. All other ordinances or parts thereof in conflict with this ordinance are hereby repealed except this repealer shall not affect any offense or act committed or done or any penalty or forfeiture incurred or any contract or right established or accruing before the effective date of this ordinance; nor shall such repeal affect any prior act of Carroll County so as to affect any contract, indebtedness or other obligations assumed by Carroll County.

First reading November 30, 1998.

Second reading waived on November 30, 1998.

Third reading waived on November 30, 1998.

Passed by the Board of Supervisors the 30<sup>th</sup> day of November 1998.

CARROLL COUNTY

By: s/Neil Bock

Vice Chairperson

Attest: Paul S. Fricke

Carroll County Auditor