

ORDINANCE NO. 17

LOCAL SALES AND SERVICES TAX

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF CARROLL COUNTY, IOWA.

SECTION 1. NAME OF ORDINANCE. The name of the Ordinance is "Local Sales and Services Tax."

SECTION 2. LOCAL SALES AND SERVICES TAX. There is imposed a local sales and services tax applicable to transactions within the incorporated areas of Arcadia, Breda, Coon Rapids, Dedham, Halbur, Lanesboro, Lidderdale, Manning, Ralston, Templeton and Willey, in Carroll County, Iowa. The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422B.1 of the Iowa Code. The tax shall be collected by all persons required to collect state gross receipt taxes. All applicable provisions of Iowa Code Chapter 422B are incorporated herein by this reference.

SECTION 3. ALLOCATION AND IMPOSITION DATE OF TAX. This tax is allocated and imposed in the jurisdictions located in Carroll County as follows:

Arcadia: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

Twenty-five percent (25%) for Fire Department, Twenty-five percent (25%) for Streets Department, Twenty-five percent (25%) for Water Department, Twenty-five percent (25%) for Sewer Department, or for any lawful purpose of the City, effective January 1, 2003.

Breda: Revenues from the sales and services tax are to be allocated as follows:

1. Twenty-five percent (25%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

Seventy-five percent (75%) for necessary capital improvement projects as defined by the Council, and which enhance the quality of life for the citizens, and the economic competitiveness for the City of Breda, and for any other lawful purpose of the City of Breda, Iowa, as determined by the City Council, effective January 1, 2003.

Coon Rapids: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

One hundred percent (100%) for Debt Reduction, Capital Improvement Projects, Economic Development as determined by the council and any other lawful purpose, effective January 1, 2003.

Dedham: Revenues from the sales and services tax are to be allocated as follows:

1. Twenty-five percent (25%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

Seventy-five percent (75%) for necessary capital improvement projects as defined by the Council, and which enhance necessary City facilities, thereby enhancing the quality of life for the citizens, and the economic competitiveness for the City of Dedham, and for any other lawful purpose of the City of Dedham, Iowa, as determined by the City Council, effective January 1, 2003.

Halbur: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

One hundred percent (100%) for necessary capital improvement projects as defined by the Council, and which enhance necessary City facilities, thereby enhancing the quality of life for the citizens, and the economic competitiveness for the City of Halbur, and for any other lawful purpose of the City of Halbur, Iowa, as determined by the City Council, effective January 1, 2003.

Lanesboro: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

One hundred percent (100%) for improvement of the Lanesboro water system, and for any other lawful purpose of the City, effective January 1, 2003.

Lidderdale: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

One hundred percent (100%) for the General Fund and for any other lawful purpose of the City, effective January 1, 2003.

Manning: Revenues from the sales and services tax are to be allocated as follows:

1. Twenty-five percent (25%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

Seventy-five percent (75%) for street improvements, sanitary sewer improvements, and for any other lawful purpose of the city of Manning, Iowa, as determined by the City Council, effective January 1, 2003.

Ralston: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

One hundred percent (100%) for community protection, human development, community development, including wastewater

treatment, capital improvements, capital equipment, infrastructure, debt reduction or any lawful purpose of the City of Ralston, Iowa, as determined by the City Council, effective January 1, 2003

Templeton: Revenues from the sales and services tax are to be allocated as follows:

1. Twenty percent (20%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

Eighty percent (80%) for community protection, human development, community development, capital improvements (streets and sewers, capital equipment, infrastructure, debt reduction or any lawful purpose of the city, effective January 1, 2003.

Willey: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purposes for which the revenues shall otherwise be expended are:

One hundred percent (100%) for necessary capital improvement projects as defined by the Council, thereby enhancing the quality of life for the citizens, and /or for any other lawful purpose of the City of Willey, Iowa, as determined by the City Council.

CARROLL COUNTY, IOWA

ORDINANCE NO. 17

AN ORDINANCE of the County of Carroll, Iowa, providing for a Local Sales and Services Tax.

Section 1. The Ordinances of the County of Carroll, Iowa, are amended by adding this ordinance entitled Local Sales and Services Tax, which is hereby adopted in the form attached hereto.

Section 2. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 3. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

FIRST READING: SEPTEMBER 23, 2002

PASSED AND APPROVED: McDermott/Meiners

ROLL CALL VOTE: Neil Bock, Chairman – aye; Del McDermott – aye; Floyd Klocke, - aye; Eugene Meiners – aye; Neil Trobak – aye.

s/Neil Bock, Chairman Attest: Paul S. Fricke, Auditor

SECOND READING: SEPTEMBER 30, 2002

PASSED AND APPROVED: Meiners/Trobak

ROLL CALL VOTE: Neil Bock, Chairman – aye; Del McDermott – aye; Floyd Klocke, - aye; Eugene Meiners – aye; Neil Trobak – aye.

s/Neil Bock, Chairman Attest: Paul S. Fricke, Auditor

THIRD READING: October 7, 2002

PASSED AND APPROVED: McDermott/Meiners

ROLL CALL VOTE: Neil Bock, Chairman – aye; Del McDermott – aye; Floyd Klocke, - aye;
Eugene Meiners – aye; Neil Trobak – absent.

s/Neil Bock, Chairman Attest: Paul S. Fricke, Auditor

Published in a legal newspaper: Daily Times Herald, Coon Rapids Enterprise, Carroll Today

Attest: Paul S. Fricke, Auditor

CARROLL COUNTY, IOWA
AMENDMENT TO ORDINANCE NO. 17

AN AMENDMENT TO THE ORDINANCE of County of Carroll, Iowa, providing for a Local Sales and Services Tax.

Section 1. The Ordinances of the County of Carroll, Iowa, are amended by amending this ordinance entitled Local Sales and Services Tax, which is hereby amended as follows:

Section 2. is amended to provide that the local option tax shall be collected in the Unincorporated area of Carroll County and in the Cities of Glidden and Carroll by inserting therein “Glidden, Carroll” after the word Dedham and words “and the Unincorporated areas of Carroll County” after the word Iowa in the first sentence thereof.

Section 3. is amended by adding the following subparagraphs:

Glidden: Revenues from sales and services tax are to be allocated as follows:

Twenty-five percent (25%) for property tax relief.

The specific purposes for which the revenues shall otherwise be expended are: necessary capital improvement projects defined by the Council, thereby enhancing the quality of life of the citizens, and for any other lawful purpose of the City of Glidden, Iowa, as determined by the City Council.

Carroll County: Revenues from sales and services tax are to be allocated as follows:

Fifty percent (50%) for Rural Property Tax Relief.

The specific purposes for which revenues shall otherwise be expended are: any lawful purpose such as Capital Improvements, Capital Equipment, Infrastructure, Debt Reduction.

Carroll: Revenues from sales and services tax are to be allocated as follows:

Twenty-five percent (25%) for Property Tax Relief.

Seventy-five percent (75%) for necessary capital improvement projects as defined by the Council and which enhance necessary city facilities; thereby enhancing the quality of life for the citizens, and the economic competitiveness for the City of Carroll, Iowa, and for any other lawful purposes of the City of Carroll, Iowa as determined by the City Council.

The tax in the City of Carroll shall cease December 31, 2013.

Section 2. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 3. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 4. WHEN EFFECTIVE. This ordinance shall be in effect on January 1, 2004.

FIRST READING 12/08/2003

PASSED AND APPROVED 12/08/2003

ROLL CALL VOTE: Eugene Meiners, Chairman, Aye; Del McDermott, Aye; Marty Danzer, Aye;
Neil Bock, Aye; and Neil Trobak, Aye.

s/Eugene Meiners, Chairman

Attest: Paul S. Fricke, Auditor

SECOND READING: Waived 12/08/2003

THIRD READING: Waived 12/08/2003.

Published in a legal newspaper Carroll Daily Times Herald, Coon Rapids Enterprise, and Carroll
Today.

Attest: Paul S. Fricke, Auditor