

ORDINANCE CERTIFICATE

STATE OF IOWA )  
 )SS  
COUNTY OF POWESHIEK)

I certify that Ordinance Number 14, of which a true copy is attached, was duly adopted by the Board of Supervisors of the County of Poweshiek, signed by the Chairperson and published as required by law and is in effect starting July 1, 2007 further certify that the consideration(s) and votes taken for the enactment of said Ordinance were as follows:

1. First consideration – Date: 12/11/06  
 Vote: In favor 3, Opposed \_\_\_\_\_  
 Absent or Abstain \_\_\_\_\_  
 File No. 4921 Fee N/C  
 Recorded this 11th day of Dec 2006  
 at 11:00 o'clock A. M. Book 195 Page 504
2. Second consideration – Date: \_\_\_\_\_  
 Vote: In favor \_\_\_\_\_, Opposed \_\_\_\_\_  
 Absent or Abstain \_\_\_\_\_  
 Recorder, Poweshiek County, Iowa
3. Final consideration – Date: \_\_\_\_\_  
 Vote: In favor \_\_\_\_\_, Opposed \_\_\_\_\_  
 Absent or Abstain \_\_\_\_\_
4. Publication Date: Montezuma Republican and Brooklyn Chronicle 12/6/06  
Grinnell Herald Register 12/4/06

The Ordinance was not considered on any date after its first consideration as shown above when it did not receive an affirmative vote for passage.

On the date of 12/11/06, the Board of Supervisors adopted a motion for the suspension of the rule requiring consideration at three meetings and voted the final adoption of the Ordinance. The vote for suspension of the rules was by a majority of the full Board of Supervisors, voting 3 in favor \_\_\_\_\_ opposed and \_\_\_\_\_ absent, vacant or abstaining and was duly recorded.

I further certify that each meeting for the consideration of the Ordinance was duly and publicly held, with a notice of the meeting and tentative agenda naming the consideration of the Ordinance timely posted and upon reasonable advance notice to the media as required by Chapter 21 of the Code of Iowa and rules of the Council then governing.

I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective County Offices as indicated therein, that no Council vacancy existed except as may be stated in said proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and seal of the said Municipality hereto affixed this 11th day of December 2006

  
Jo Wray, Poweshiek County Auditor

## POWESHIEK COUNTY ORDINANCE #14

**TITLE:** An Ordinance Establishing a One Percent (1%) Local Option Sales and Services Tax Upon Transactions Occurring On or After July 1, 2007 and that imposition of such tax shall continue through June 30, 2027 within the incorporated areas of Barnes City, Brooklyn, Deep River, Guernsey, Grinnell, Hartwick, Malcom, Montezuma, Searsboro and Victor of Poweshiek County, Iowa.

**PURPOSE:** There is imposed a Local Option Sales and Services Tax applicable to transactions within the incorporated areas of Barnes City, Brooklyn, Deep River, Guernsey, Grinnell, Hartwick, Malcom, Montezuma, Searsboro, and Victor of Poweshiek County, Iowa. The rate of tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423B, subchapter II-Local Option Taxes, of the Iowa Code in the incorporated areas of Barnes City, Brooklyn, Deep River, Guernsey, Grinnell, Hartwick, Malcom, Montezuma, Searsboro and Victor, Poweshiek County, Iowa.

Be It Enacted by the Board of Supervisors of Poweshiek County, Iowa:

**Section 1. Local Option Sales and Services Tax.** There is imposed a Local Option and Sales Services Tax applicable to transactions with the incorporated areas of Barnes City, Brooklyn, Deep River, Guernsey, Grinnell, Hartwick, Malcom, Montezuma, Searsboro, and Victor, Poweshiek County, Iowa.

The rate of tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423B, subchapter II- Local Option Taxes of the Iowa Code in the incorporated areas of Barnes City, Brooklyn, Deep River, Guernsey, Grinnell, Hartwick, Malcom, Montezuma, Searsboro and Victor, Poweshiek County, Iowa.

The local sales/services tax is imposed on transactions occurring on or after July 1, 2007 and that imposition of such tax shall continue through June 30, 2027 within the incorporated areas of Barnes City, Brooklyn, Deep River, Guernsey, Grinnell, Hartwick, Malcom, Montezuma, Searsboro and Victor, Poweshiek County Iowa. All persons required to collect state gross receipts taxes shall collect the tax. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in Chapter 452A of the Iowa Code, on gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under chapter 423A of the Iowa Code during the period the hotel and motel tax is imposed , on the gross receipts from the sale of natural gas or electric energy in a city or county where the gross receipts are subject are subject to a franchise fee or user fee or user fee during the period the franchise or user fee is imposed, on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to chapter 99G of the Iowa Code, and on the sale or rental of tangible personal property described in section 423.45 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423, of the Iowa Code are adopted by reference.

**Section 2. Effective Date.** This ordinance shall be in effect after its final passage, approval and publication by law.

Passed by the Poweshiek County Board of Supervisors on this 11<sup>th</sup> day of December 2006.

  
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Thomas E. Law, Chairman

  
\_\_\_\_\_  
Doug Shutts, Vice-Chairman

  
\_\_\_\_\_  
A.S. (Sandy) Moffett, Member

Attest:   
\_\_\_\_\_  
Jo Wray, Poweshiek County Auditor

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