

ORDINANCE CERTIFICATE

STATE OF IOWA )  
 )SS  
COUNTY OF POWESHIEK)

I certify that Ordinance Number 15, of which a true copy is attached, was duly adopted by the Board of Supervisors of the County of Poweshiek, signed by the <sup>MC</sup>Chairperson and published as required by law and is in effect starting 4/01/07. I further certify that the consideration(s) and votes taken for the enactment of said Ordinance were as follows:

1. First consideration – Date: December 28, 2006  
Vote: In favor 2, Opposed -0-  
Absent or Abstain 1.

2. Second consideration – Date: \_\_\_\_\_  
Vote: In favor \_\_\_\_\_, Opposed \_\_\_\_\_  
Absent or Abstain \_\_\_\_\_.

File No. 5169 Fee N/C  
Recorded this 28th day of Dec 20 06  
at 12:30 o'clock P. M. Book 797 Page 87  
*Beverly Y. Kelley*  
Recorder, Poweshiek County, Iowa

3. Final consideration – Date: \_\_\_\_\_  
Vote: In favor \_\_\_\_\_, Opposed \_\_\_\_\_  
Absent or Abstain \_\_\_\_\_.

4. Publication Date: Grinnell Herald Register 12/18/06  
Mpntezuma Republican & Brooklyn Chronicle 12/20/06

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 12/28/06, 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 2 in favor -0- opposed and 1 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 28th day of December, 2006.

*[Signature]*  
Jo Wray, Poweshiek County Auditor

Ordinance No. 15

An ordinance for the imposition of a Hotel/Motel Tax at the rate of 7% upon the gross receipts from the rental of hotel and motel rooms outside the incorporated area within Poweshiek County, Iowa and all other lodging described in Iowa Code Section 423A.1 which tax shall be initially imposed on April 1, 2007 and shall continue until repealed by ordinance.

BE IT ORDAINED BY THE POWESHIEK COUNTY BOARD OF SUPERVISORS OF POWESHIEK COUNTY, IOWA;

Section 1. Imposition of Tax. A tax of 7% shall be and same is hereby imposed upon the gross receipts from the renting of hotel and motel rooms, inn public lodging house, rooming house, mobile home which is tangible personal property, or tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent, with or without meals; except the sales price from the renting of sleeping rooms in dormitories and in memorial unions at all universities and colleges located in the state of Iowa and the guests of a religious institution if the property is exempt under section 427.1 (8) of the Iowa Code, and the purpose of renting is to provide a place for religious retreat or function and not a place for transient guests generally. This tax shall only apply outside the incorporated area of Poweshiek County, Iowa.

Section 2. Use of Funds. Revenues derived from this tax shall be used as follows: 5169

- A. 50% of the revenues derived therefrom shall be expended in accordance with Iowa Code Section 423 A.2 (4.a) 2005.
- B. 50% of the remaining revenues may be spent by the county which levies the tax for any county operations authorized by law as a proper purpose for the expenditure within the statutory limitations of county revenues derived from ad valorem taxes.

Section 3. Effective Date of Ordinance and Tax Imposition. This ordinance shall be in full force and effective from and after its final passage, approval, and publication as provided by law. The tax shall be imposed beginning on the 1<sup>st</sup> day of April, 2007, following the required notice of at least 10 days to the Director of Revenue as provided by Iowa Code Section 423A.1, 2005.

Section 4. Repeal of Conflicting Ordinances. All ordinances or parts of ordinances in conflict with the provisions for this ordinance are hereby repealed.

Section 5. Severability. 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.

Passed and adopted this 28th day of December 2006.

POWESHIEK COUNTY BOARD OF SUPERVISORS

ABSENT

Thomas E. Law, Chairman

Doug Shutts, Vice-Chairman

A.S. (Sandy Moffett) Member

Attest: Jo Wray, Poweshiek County Auditor