

ORDINANCE CERTIFICATE

File No. 2719 Fee N/C
Recorded this 17th day of June 2002
at 12:30 o'clock P. M. Book 662 Page 520
Beverly Malley
Recorder, Poweshiek County, Iowa

STATE OF IOWA)
) SS
COUNTY OF POWESHIEK)

I certify that Ordinance Number 8, 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 January 1, 2003. I further certify that the consideration(s) and votes taken for the enactment of said Ordinance were as follows:

1. First consideration – Date: June 17, 2002
Vote: In favor 3, Opposed _____,
Absent or Abstain _____.
2. Second consideration – Date: _____
Vote: In favor _____, Opposed _____,
Absent or Abstain _____.
3. Final Consideration – Date: _____
Vote: In favor _____, Opposed _____,
Absent or Abstain _____.
4. Publication Date: 06/03/2002 and 06/05/2002

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 June 17, 2002, 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 the seal of said Municipality hereto affixed this 17th day of June, 2002.



[Signature]
County Auditor, Poweshiek County, Iowa

ORDINANCE NO. 8

An ordinance establishing a School Local Option Sales and Services Tax applicable to transactions within the School Districts of Belle Plaine, Brooklyn-Guernsey-Malcom, Deep River-Millersburg, East Marshall, Grinnell-Newburg, H-L-V, Lynnville-Sully, Montezuma, North Mahaska, South Tama and Tri-County within the cities of Barnes City, Brooklyn, Deep River, Grinnell, Guernsey, Hartwick, Malcom, Montezuma, Searsboro and Victor within the Townships of Bear Creek, Chester, Deep River, Grant, Jackson, Jefferson, Lincoln, Madison, Malcom, Pleasant, Sugar Creek, Scott, Sheridan, Union, Warren and Washington, Poweshiek County, Iowa.

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

Section 1. -School Local Option Sales and Services Tax. There is a local option sales and services tax applicable to transactions within the School Districts of Belle Plaine, Brooklyn-Guernsey-Malcom, Deep River-Millersburg, East Marshall, Grinnell-Newburg, H-L-V, Lynnville-Sully, Montezuma, North Mahaska, South Tama and Tri-County within the cities of Barnes City, Brooklyn, Deep River, Grinnell, Guernsey, Hartwick, Malcom, Montezuma, Searsboro and Victor within the Townships of Bear Creek, Chester, Deep River, Grant, Jackson, Jefferson, Lincoln, Madison, Malcom, Pleasant, Sugar Creek, Scott, Sheridan, Union, Warren and Washington , Poweshiek County, Iowa.

The rate of tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422E- School Local Option Tax, Division IV, of the Iowa Code in the following school districts of Belle Plaine, Brooklyn-Guernsey-Malcom, Deep River-Millersburg, East Marshall, Grinnell-Newburg, H-L-V, Lynnville-Sully, Montezuma, North Mahaska, South Tama and Tri-County within the cities of Barnes City, Brooklyn, Deep River, Grinnell, Guernsey, Hartwick, Malcom, Montezuma, Searsboro and Victor within the Townships of Bear Creek, Chester, Deep River, Grant, Jackson, Jefferson, Lincoln, Madison, Malcom, Pleasant, Sugar Creek, Scott, Sheridan, Union, Warren and Washington, Poweshiek County, Iowa.

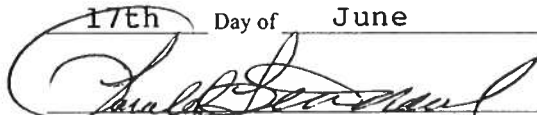
The School Local Option Sales and Services Tax is imposed on transactions occurring on or after January 1, 2003 within Poweshiek County. The tax will be in effect for a period of ten years until December 31, 2012. All persons required to collect state gross receipts taxes shall collect the tax. However, 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 the gross receipts from rental of rooms, apartments, or sleeping quarters which are taxed under chapter 422A of the Iowa Code during the period the hotel motel tax is imposed, on the gross receipts from the sale of equipment by the state department of transportation and on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to chapter 99E of the Iowa Code, and on the sale or rental of tangible personal property described in section 422.45, subsections 26 and 27 of the Iowa Code.

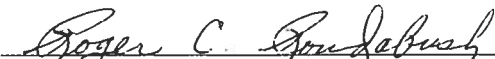
All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

Section 2. EFFECTIVE DATE. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

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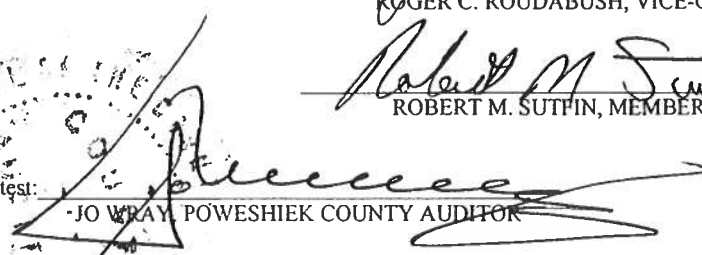
Passed by the Poweshiek County Board of Supervisors on this

17th Day of June, 2002.

HAROLD L. MCNAUL, CHAIRMAN


ROGER C. ROUDABUSH, VICE-CHAIRMAN


ROBERT M. SUTFIN, MEMBER

Attest:


-JO WRAY, POWESHIEK COUNTY AUDITOR