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Prepared by: Leland H. Searle, Marshall County Auditor, Courthouse, Marshalltown, Iowa 50158
641/844-2710

CERTIFICATE

AMENDMENT NO. 05-02 TO REPLACE MARSHALL COUNTY ORDINANCE NO. 16, LOCAL OPTION SALES AND SERVICES TAX

STATE OF IOWA)
) ss:
COUNTY OF MARSHALL)

I, Leland H. Searle, County Auditor of said County do hereby certify that as County Auditor, I have in my possession and under my control, the official proceedings of the Marshall County Board of Supervisors, and that the paper to which this certificate is attached is a true and correct extract of records pertaining thereto.

A. Extract of Board of Supervisors' proceedings, Regular Session, March 8, 2005, First Reading of Proposed Amendment No. 05-02 to Replace Marshall County Ordinance No. 16 Local Sales and Services Tax and Set Hearing.

B. Affidavits of Publication, notice of public hearing, published March 17, 2005, in the Marshalltown Times-Republican Newspaper, Marshalltown, Iowa and in the Mid Iowa Enterprise Newspaper, State Center, Iowa.

C. Extract of Board of Supervisors' proceedings, Regular Session, March 22, 2005, Second Reading, Proposed Amendment 05-02 to Replace Marshall County Ordinance No. 16 Local Sales and services Tax.

D. Extract of Board of Supervisors' proceedings, Regular Session, April 5, 2005, Third Reading, Proposed Amendment No. 05-02 to Replace Ordinance No. 16 Local Sales and Services Tax, Public Hearing and adoption.

E. Affidavits of Publication, Adoption of Amendment 05-02 to replace Marshall County Ordinance No. 16, Local Option Sales and Services Tax, published in the Marshalltown Times-Republican Newspaper, Marshalltown, Iowa and the Mid Iowa Enterprise Newspaper, State Center, Iowa, April 14, 2005.

Dated at Marshalltown, Iowa this day of 23rd day of May, 2005.

Leland H. Searle
Marshall County Auditor

Board Meeting of
March 8, 2005

Marshall County Board of Supervisors Proceedings
Regular Session March 8, 2005, at 8:45 a.m.

The Board met in regular session on March 8, 2005, at 8:45 A.M. in Meeting Room #2, 3rd floor, northeast corner of the Courthouse, with all members present.

* * *

Resolution-First Reading of Proposed Amendment No. 05-02 to Replace Marshall County Ordinance No. 16 Local Sales and Services Tax and Set Hearing--

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF MARSHALL 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 and unincorporated areas of Marshall 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 the appropriate sections of Chapter 422B.1 of the Iowa Code are adopted by reference.

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

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

1. Twenty-five percent (25%) for property tax relief.
2. Seventy-five percent (75%) of the revenue for Capital Improvements,

effective ~~beginning~~ on July 1, 2000.

Clemons: revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Clemons,

effective ~~beginning~~ on July 1, 2000.

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

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is any lawful corporate purpose to be budgeted each year,

effective on April 1, 2000.

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

1. Ten percent (10%) for property tax relief.
2. Ninety percent (90%) for any lawful purpose of the City of Gilman,

effective on July 1, 2000.

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

~~One hundred percent (100%) for property tax relief,~~
~~effective on July 1, 2000, and to end on June 30, 2005.~~

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Haverhill.

effective on July 1, 2005.

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

1. Zero percent (0%) for property tax relief.
2. Fifty percent (50%) for the continuation of the resurfacing of the streets and alleys and the continuation of maintenance of the streets and alleys within the City of Laurel.
3. Fifty percent (50%) ~~to be used~~ for use in the General Fund for any lawful purpose of the City of Laurel,

effective ~~on July 1, 2000, and to end on March 31, 2005~~from July 1, 2005 through June 30, 2015.

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

1. Fifty percent (50%) for property tax relief.
2. Fifty percent (50%) of the revenue to the general fund,

effective on July 1, 2000.

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

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Liscomb.

effective ~~January 1, 1997, through December 31, 2001.~~ on July 1, 2003.

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

1. Seventy-five percent (75%) for property tax relief.
2. Five percent (5%) ~~of the revenue shall be applied to accumulation of cash reserves of the City~~. for any lawful purpose of the City of Marshalltown.
3. Twenty percent (20%) ~~of the revenue shall be used~~ for ~~the purposes of~~ capital improvements, including storm sewer ~~maintenance and~~ improvements and related street repairs,

effective ~~April 1, 2000, through March 31, 2005.~~ from July 1, 2005 through June 30, 2015.

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

1. Fifty percent (50%) for property tax relief.
2. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Fire Department.
3. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne First Responders.
4. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Swimming pool.

5. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Recreation Center,

effective on April 1, 2000.

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

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is any lawful purpose of the City of Rhodes,

effective on April 1, 2000.

St. Anthony: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is any lawful purpose of the City of St. Anthony,

effective from ~~April 1, 2000, through March 31, 2004.~~ July 1, 2004 through June 30, 2008.

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

~~3. Twenty-five percent (25%) for property tax relief.~~

~~4. Fifty percent (50%) for street replacement.~~

~~5. Twenty-five percent (25%) for general corporate purposes,~~

1. Zero percent (0%) for property tax relief,
2. Fifty percent (50%) for street replacement,
3. Twenty-five percent (25%) for public safety,
4. Twenty-five percent (25%) for general corporate purposes,

effective ~~on July 1, 2000, and to end on March 31, 2005~~ from July 1, 2005 through June 30, 2015.

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

1. Seventy-five percent (75%) property tax relief.
2. Twenty-five percent (25%) bridge repair upkeep and replacement,

effective ~~on July 1, 2000, and to end on June 30, 2005~~ from July 1, 2005 through June 30, 2015.

Be it Resolved, that such amendment shall not be effective until a public hearing is held at 9:00 a.m. on the 5th day of April, 2005, with a notice of the public hearing published in the Marshalltown Times-Republican and the State Center Enterprise-Record on March 17, 2005, and the Board adopts the third reading of the proposed amendment and the amendment is published.

Dated at Marshalltown, Iowa, this 8th day of March, 2005.

Motion by Goecke, second by Soorholtz, to adopt the first reading of the amendment to Ordinance #16, Local Sales and Services Tax.

Roll call vote:	Soorholtz-Aye	Johnson-Aye	Goecke –Aye
	Member	Chairman	Vice Chairman

Gordie Johnson
Board of Supervisors, Chairman

Attest:

Leland H. Searle
Marshall County Auditor

* * *

Adjournment--The next regular meeting is March 22, 2005, 9:00 a.m. All business to be acted upon at that session should be submitted to the County Auditor's Office or the Board of Supervisors' Office by March, 17, 2005, at 1:00 p.m. There being no further business to come before the Board, the meeting is adjourned.

Gordie Johnson
Board of Supervisors, Chairman

Attest:

Leland H. Searle
Marshall County Auditor

Affidavit of Publication

FILED

STATE OF IOWA,
Marshall County, ss.

MAR 1 8 2005

Amendment 05-02 to Marshall
COUNTY AUDITOR
County Ordiance NO. 16

I, Phyliss Troutner, being first duly sworn, on oath depose and say that Marshalltown Newspaper, Inc. is a corporation for pecuniary profit organization under the law of the State of Iowa, with its principal place of business in Marshalltown, Iowa; that the "Times-Republican" is a daily newspaper of general circulation printed wholly in the English language and published by said corporation at the city of Marshalltown, in Marshall County, Iowa; that I am the Office Manager of said corporation and a full time employee of the said newapaper, and have personal knowledge of the facts stated herein; that the Notice hereto attached in the above entitled action was published in the regular daily edition of the said "Times-Republican" once each week for one **consecutive weeks on the days and dates as follows, to-wit:**

March 17, 2005

Statutory fees for publishing said notice are:

52.22

Phyliss Troutner

Sworn to before me and subscribed in my presence by the said Phyliss Troutner this 17th **day of** March **,2005.**

Darlene Van Kirk

Darlene Van Kirk, Notary Public
Marshall County, Iowa

DARLENE VAN KIRK
Commission #180625
My Comm. Exp. 5-16-06

PUBLIC NOTICE

NOTICE OF PUBLIC HEARING AMENDMENT 05-02 TO MARSHALL COUNTY ORDINANCE NO. 16 LOCAL OPTION SALES AND SERVICES TAX

You are hereby notified that the Marshall County Board of Supervisors is considering amending Ordinance No. 16, Local Option Sales and Services Tax Ordinance of Marshall County, Iowa, to reflect voter approved changes. A summary of this amended Ordinance is as follows:

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 and unincorporated areas of Marshall 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 the appropriate sections of Chapter 422B.1 of the Iowa Code are adopted by reference.

SECTION 3. ALLOCATION AND IMPOSITION DATE OF TAX. Changes to Section 3 are proposed to reflect voter approved changes to the allocation or duration of the tax in various jurisdictions in Marshall County. Jurisdictions not listed in this notice have not had a change in the tax since it's initial implementation.

Haverhill: Revenues from the sales and services tax are to be allocated as follows:
1. Zero percent (0%) for property relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Haverhill, effective July 1, 2005.

Laurel: Revenues from the sales and services tax are to be allocated as follows:
1. Zero percent (0%) for property relief.
2. Fifty percent (50%) for the continuation of the resurfacing of the streets and alleys and the continuation of maintenance of the streets and alleys within the City of Laurel.
3. Fifty percent (50%) for use in the General Fund for any lawful purpose of the City of Laurel, effective July 1, 2005 through June 30, 2015.

Liscomb: Revenues from the sales and services tax are to be allocated as follows:
1. Zero percent (0%) for property relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Liscomb, effective on July 1, 2003.

Marshalltown: Revenues from the sales and services tax are to be allocated as follows:
1. Seventy-five percent (75%) for property relief.
2. Five percent (5%) for any lawful purpose of the City of Marshalltown.
3. Twenty percent (20%) for capital improvements, including storm sewer improvements and related street repairs, effective from July 1, 2005 through June 30, 2015

St. Anthony: Revenues from the sales and services tax are to be allocated as follows:
1. Zero percent (0%) for property relief.
2. The specific purpose for which the revenues will otherwise be expended is any lawful purpose of the City of St. Anthony, effective from July 1, 1004 through June 30, 2008.

State Center: Revenues from the sales and services tax are to be allocated as follows:
1. Zero percent (0%) for property relief,
2. Fifty percent (50%) for street replacement.
3. Twenty-five percent (25%) for public safety.
4. Twenty-five percent (25%) for general corporate purposes, effective form July 1, 2005 through June 30, 2015.

Unincorporated Area: Revenues from the sales and services tax are to be allocated as follows:
1. Seventy-five percent (75%) property relief.
2. Twenty-five percent (25%) bridge repair upkeep and replacement, effective from July 1, 2005 through June 30, 2015.

A copy of the proposed amendment to replace Ordinance No. 16 is available in the County Auditor's office.

You are further notified that the Marshall County Board of Supervisors will hold a public hearing thereon at 9:00 a.m. on Tuesday, March 22, 2005, in Meeting Room #2, third floor, northeast corner, Courthouse, Marshalltown, Iowa. You may submit comments in writing prior to the hearing, or appear to give oral or written comments at the hearing.

Dated at Marshalltown, Iowa this 8th day March, 2005.
Leland H. Searle
Marshall County Auditor

PUBLIC NOTICE

PROOF OF PUBLICATION OF

Notice of Public hearing Amen 05-02 Marshall County

STATE OF IOWA)
MARSHALL COUNTY)

John C. Strawn being first duly sworn on his oath deposes and states that he is the publisher of the

MID IOWA ENTERPRISE

a weekly newspaper of general circulation, published wholly in the English language and printed and published in

State Center, Iowa

which is within the County of Marshall, and State of Iowa; and the printed notice hereto attached is a true copy of the

Notice

and was published in the regular edition of said newspaper once each week on the same day of the week, one publication thereof being had on each of the following dates:

3/17/05

John C Strawn
Publisher

Fees for publication $ 49.42

49.42

NOTICE OF PUBLIC HEARING
AMENDMENT 05-02 TO MARSHALL COUNTY ORDINANCE NO. 16
LOCAL OPTION SALES AND SERVICES TAX

You are hereby notified that the Marshall County Board of Supervisors is considering amending Ordinance No. 16, Local Option Sales and Services Tax Ordinance of Marshall County, Iowa, to reflect voter approved changes. A summary of this amended Ordinance is as follows:

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 and unincorporated areas of Marshall 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 the appropriate sections of Chapter 422B.1 of the Iowa Code are adopted by reference.

SECTION 3. ALLOCATION AND IMPOSITION DATE OF TAX.

Changes to Section 3 are proposed to reflect voter approved changes to the allocation or duration of the tax in various jurisdictions in Marshall County. Jurisdictions not listed in this notice have not had a change in the tax since it's initial implementation.

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

Zero percent (0%) for property tax relief.

The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Haverhill, effective on July 1, 2005.

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

Zero percent (0%) for property tax relief.

Fifty percent (50%) for the continuation of the resurfacing of the streets and alleys and the continuation of maintenance of the streets and alleys within the City of Laurel.

Fifty percent (50%) for use in the General Fund for any lawful purpose of the City of Laurel, effective July 1, 2005 through June 30, 2015.

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

Zero percent (0%) for property tax relief.

The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Liscomb, effective on July 1, 2003.

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

Seventy-five percent (75%) for property tax relief.

Five percent (5%) for any lawful purpose of the City of Marshalltown.

Twenty percent (20%) for capital improvements, including storm sewer improvements and related street repairs,

effective from July 1, 2005 through June 30, 2015.

St. Anthony: Revenues from the sales and services tax are to be allocated as follows:

Zero percent (0%) for property tax relief.

The specific purpose for which the revenues will otherwise be expended is any lawful purpose of the City of St. Anthony, effective from July 1, 2004 through June 30, 2008.

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

Zero percent (0%) for property tax relief,
Fifty percent (50%) for street replacement,
Twenty-five percent (25%) for public safety,
Twenty-five percent (25%) for general corporate purposes, effective from July 1, 2005 through June 30, 2015.

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

Seventy-five percent (75%) property tax relief.

Twenty-five percent (25%) bridge repair upkeep and replacement, effective from July 1, 2005 through June 30, 2015.

A copy of the proposed amendment to replace Ordinance No. 16 is available in the County Auditor's office.

You are further notified that the Marshall County Board of Supervisors will hold a public hearing thereon at 9:00 a.m. on Tuesday, March 22, 2005, in Meeting Room #2, third floor, northeast corner, Courthouse, Marshalltown, Iowa. You may submit comments in writing prior to the hearing, or appear to give oral or written comments at the hearing.

Dated at Marshalltown, Iowa this 8th day of March, 2005.

Leland H. Searle
Marshall County Auditor

Sworn to before me and subscribed in my presence by the said John C. Strawn II this 18th day of March, 2005.

Diane M Strawn

Diane M. Strawn, Notary Public
Marshall County, Iowa

NOTARIAL SEAL IOWA
DIANE M. STRAWN
Commission Number 709381
MY COMMISSION EXPIRES
APRIL 12, 2007

Board Meeting of
March 22, 2005

Marshall County Board of Supervisors Proceedings
Regular Session March 22, 2005, at 9:00 a.m.

The Board met in regular session on March 22, 2005, at 9:00 A.M. in Meeting Room #2, 3rd floor, northeast corner of the Courthouse, with all members present.

* * *

Resolution- Proposed Amendment 05-02 to Replace Marshall County Ordinance No. 16 Local Sales and Services Tax-Second Reading—

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF MARSHALL 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 and unincorporated areas of Marshall 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 the appropriate sections of Chapter 422B.1 of the Iowa Code are adopted by reference.

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

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

1. Twenty-five percent (25%) for property tax relief.
2. Seventy-five percent (75%) of the revenue for Capital Improvements,

effective ~~beginning~~ <u>on</u> July 1, 2000.

Clemons: revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Clemons,

effective ~~beginning~~ <u>on</u> July 1, 2000.

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

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is any lawful corporate purpose to be budgeted each year,

effective on April 1, 2000.

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

1. Ten percent (10%) for property tax relief.
2. Ninety percent (90%) for any lawful purpose of the City of Gilman,

effective <u>on</u> July 1, 2000.

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

~~One hundred percent (100%) for property tax relief,~~

~~effective on July 1, 2000, and to end on June 30, 2005.~~

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Haverhill.

effective on July 1, 2005.

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

1. Zero percent (0%) for property tax relief.
2. Fifty percent (50%) for the continuation of the resurfacing of the streets and alleys and the continuation of maintenance of the streets and alleys within the City of Laurel.
3. Fifty percent (50%) ~~to be used~~ for use in the General Fund for any lawful purpose of the City of Laurel,

effective ~~on July 1, 2000, and to end on March 31, 2005~~from July 1, 2005 through June 30, 2015.

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

1. Fifty percent (50%) for property tax relief.
2. Fifty percent (50%) of the revenue to the general fund,

effective on July 1, 2000.

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

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Liscomb.

effective ~~January 1, 1997, through December 31, 2001.~~ on July 1, 2003.

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

1. Seventy-five percent (75%) for property tax relief.
2. Five percent (5%) ~~of the revenue shall be applied to accumulation of cash reserves of the City~~. for any lawful purpose of the City of Marshalltown.
3. Twenty percent (20%) ~~of the revenue shall be used~~ for ~~the purposes of~~ capital improvements, including storm sewer ~~maintenance and~~ improvements and related street repairs,

effective ~~April 1, 2000, through March 31, 2005.~~ from July 1, 2005 through June 30, 2015.

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

1. Fifty percent (50%) for property tax relief.
2. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Fire Department.
3. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne First Responders.
4. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Swimming pool.

5. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Recreation Center,

effective on April 1, 2000.

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

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is any lawful purpose of the City of Rhodes,

effective on April 1, 2000.

St. Anthony: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is any lawful purpose of the City of St. Anthony,

effective from ~~April 1, 2000, through March 31, 2004.~~ July 1, 2004 through June 30, 2008.

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

~~3. Twenty-five percent (25%) for property tax relief.~~

~~4. Fifty percent (50%) for street replacement.~~

~~5. Twenty-five percent (25%) for general corporate purposes,~~

1. Zero percent (0%) for property tax relief,
2. Fifty percent (50%) for street replacement,
3. Twenty-five percent (25%) for public safety,
4. Twenty-five percent (25%) for general corporate purposes,

effective ~~on July 1, 2000, and to end on March 31, 2005~~ from July 1, 2005 through June 30, 2015.

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

1. Seventy-five percent (75%) property tax relief.
2. Twenty-five percent (25%) bridge repair upkeep and replacement,

effective ~~on July 1, 2000, and to end on June 30, 2005~~ from July 1, 2005 through June 30, 2015.

Be It Resolved, that such amendment shall not be effective until a public hearing is held at 9:00 a.m. on the 5th day of April, 2005, and the Board adopts the third reading of the proposed amendment and the amendment is published. Notice of public hearing was published in the Marshalltown Times-Republican, Marshalltown, Iowa, and the Mid Iowa Enterprise, State Center, Iowa, on March 17, 2005.

Dated at Marshalltown, Iowa this 22nd day of March, 2005.

Motion by Goecke, second by Soorholtz, to adopt this Resolution, constituting the second reading of proposed Amendment No. 05-02, replacing Ordinance No. 16 Local Sales and Services Tax.

Roll call vote:	Johnson-Aye	Goecke-Aye	Soorholtz-Aye
	Chairman	Vice Chairman	Member

Gordie Johnson
Board of Supervisors, Chairman

Attest:

Leland H. Searle
Marshall County Auditor

* * *

Adjournment--The next regular meeting is April 5, 2005, 8:45 a.m. All business to be acted upon at that session should be submitted to the County Auditor's Office or the Board of Supervisors' Office by March, 31, 2005, at 1:00 p.m. There being no further business to come before the Board, the meeting is adjourned.

Gordie Johnson
Board of Supervisors, Chairman

Attest:

Leland H. Searle
Marshall County Auditor

Board Meeting of
April 5, 2005

Marshall County Board of Supervisors Proceedings
Regular Session April 5, 2005, at 8:45 a.m.

The Board met in regular session on April 5, 2005, at 8:45 A.M. in Meeting Room #2, 3rd floor, northeast corner of the Courthouse, with two members present.

* * *

Resolution-Third Reading of Proposed Amendment No. 05-02 to Replace Ordinance No. 16 Local Sales and Services Tax and Public Hearing—

Whereas, the Marshall County Board of Supervisors is considering the adoption of proposed Amendment No. 05-02, to replace Marshall County Ordinance No. 16, Local Sales and Services Tax, Marshall County Ordinances.

Therefore, Be It Resolved, by the Marshall County Board of Supervisors that this be considered the third reading of proposed Amendment No. 05-02, to replace Ordinance No. 16, Local Sales and Services Tax.

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF MARSHALL 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 and unincorporated areas of Marshall 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 the appropriate sections of Chapter 422B.1 of the Iowa Code are adopted by reference.

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

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

1. Twenty-five percent (25%) for property tax relief.
2. Seventy-five percent (75%) of the revenue for Capital Improvements,

effective ~~beginning~~ on July 1, 2000.

Clemons: revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Clemons,

effective ~~beginning~~ on July 1, 2000.

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

1. Zero percent (0%) for property tax relief.

2. The specific purpose for which the revenues will otherwise be expended is any lawful corporate purpose to be budgeted each year,

effective on April 1, 2000.

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

1. Ten percent (10%) for property tax relief.
2. Ninety percent (90%) for any lawful purpose of the City of Gilman,

effective on July 1, 2000.

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

~~One hundred percent (100%) for property tax relief,~~

~~effective on July 1, 2000, and to end on June 30, 2005.~~

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Haverhill.

effective on July 1, 2005.

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

1. Zero percent (0%) for property tax relief.
2. Fifty percent (50%) for the continuation of the resurfacing of the streets and alleys and the continuation of maintenance of the streets and alleys within the City of Laurel.
3. Fifty percent (50%) ~~to be used~~ for use in the General Fund for any lawful purpose of the City of Laurel,

effective ~~on July 1, 2000, and to end on March 31, 2005~~from July 1, 2005 through June 30, 2015.

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

1. Fifty percent (50%) for property tax relief.
2. Fifty percent (50%) of the revenue to the general fund,

effective on July 1, 2000.

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

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is: any lawful purpose of the City of Liscomb.

effective ~~January 1, 1997, through December 31, 2001.~~ on July 1, 2003.

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

1. Seventy-five percent (75%) for property tax relief.
2. Five percent (5%) ~~of the revenue shall be applied to accumulation of cash reserves of the City~~. for any lawful purpose of the City of Marshalltown.
3. Twenty percent (20%) ~~of the revenue shall be used~~ for ~~the purposes of~~ capital improvements, including storm sewer ~~maintenance and~~ improvements and related street repairs,

effective ~~April 1, 2000, through March 31, 2005.~~ from July 1, 2005 through June 30, 2015.

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

1. Fifty percent (50%) for property tax relief.
2. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Fire Department.
3. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne First Responders.
4. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Swimming pool.
5. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Recreation Center,

effective on April 1, 2000.

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

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is any lawful purpose of the City of Rhodes,

effective on April 1, 2000.

St. Anthony: Revenues from the sales and services tax are to be allocated as follows:

1. Zero percent (0%) for property tax relief.
2. The specific purpose for which the revenues will otherwise be expended is any lawful purpose of the City of St. Anthony,

effective from ~~April 1, 2000, through March 31, 2004.~~ July 1, 2004 through June 30, 2008.

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

~~3. Twenty-five percent (25%) for property tax relief.~~
~~4. Fifty percent (50%) for street replacement.~~
~~5. Twenty-five percent (25%) for general corporate purposes,~~

1. Zero percent (0%) for property tax relief,
2. Fifty percent (50%) for street replacement,
3. Twenty-five percent (25%) for public safety,
4. Twenty-five percent (25%) for general corporate purposes,

effective ~~on July 1, 2000, and to end on March 31, 2005~~ from July 1, 2005 through June 30, 2015.

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

Seventy-five percent (75%) property tax relief.

Twenty-five percent (25%) bridge repair upkeep and replacement,

effective ~~on July 1, 2000, and to end on June 30, 2005~~ from July 1, 2005 through June 30, 2015.

Notice of public hearing was published in the Marshalltown Times-Republican, Marshalltown, Iowa, and the Mid Iowa Enterprise, State Center, Iowa, March 17, 2005. There were no written comments/questions or objections presented and no oral comments/questions or objections at the hearing. Motion by Goecke, second by Johnson, to close the hearing.

Roll call vote:	Goecke -Aye	Soorholtz-Absent	Johnson-Aye
	Vice Chairman	Member	Chairman

Be it Further Resolved that such Amendment to replace Ordinance No. 16, Local Sales and Services Tax shall become effective after its final passage, approval and the Amendment is published.

Dated at Marshalltown, Iowa this 5th day of April, 2005.

Motion by Goecke, second by Johnson, that this constitutes the third reading and the adoption of Amendment No. 05-02.

Roll call vote:	Goecke -Aye	Soorholtz-Absent	Johnson-Aye
	Vice Chairman	Member	Chairman

Gordie Johnson
Board of Supervisors, Chairman

Attest: Leland H. Searle
Marshall County Auditor

* * *

Adjournment--The next regular meeting is April 19, 2005, 9:00 a.m. All business to be acted upon at that session should be submitted to the County Auditor's Office or the Board of Supervisors' Office by April 14, 2005, at 1:00 p.m. There being no further business to come before the Board, the meeting is adjourned.

Gordie Johnson
Board of Supervisors, Chairman

Attest: Leland H. Searle
Marshall County Auditor

Affidavit of Publication

FILED

APR 15 2005

Leland H Searle
COUNTY AUDITOR

STATE OF IOWA,
Marshall County, ss.

Adoption of Amendment 05-02

I, Phyliss Troutner, being first duly sworn, on oath depose and say that Marshalltown Newspaper, Inc. is a corporation for pecuniary profit organization under the law of the State of Iowa, with its principal place of business in Marshalltown, Iowa; that the "Times-Republican" is a daily newspaper of general circulation printed wholly in the English language and published by said corporation at the city of Marshalltown, in Marshall County, Iowa; that I am the Office Manager of said corporation and a full time employee of the said newapaper, and have personal knowledge of the facts stated herein; that the Notice hereto attached in the above entitled action was published in the regular daily edition of the said "Times-Republican" once each week for one **consecutive weeks on the days and dates as follows, to-wit:**

April 14, 2005

Statutory fees for publishing said notice are:

12.68

Phyliss Troutner

Sworn to before me and subscribed in my presence by the said Phyliss Troutner this 14th **day of** April **,2005.**

Darlene Van Kirk

Darlene Van Kirk, Notary Public
Marshall County, Iowa

DARLENE VAN KIRK
Commission #160625
My Comm. Exp. 5-16-06

PUBLIC NOTICE

ADOPTION OF AMENDMENT 05-02 TO MARSHALL COUNTY ORDINANCE NO. 16, LOCAL OPTION SALES AND SERVICES TAX

To Whom It May Concern:

You are hereby notified that on April 5, 2005, the Marshall County Board of Supervisors adopted the third and final reading of Amendment No. 05-02, to Marshall County Ordinance No. 16 - Local Option Sales and Services Tax of Marshall County, Iowa.

In summary, this amendment to Ordinance No. 16 makes changes to the Ordinance to reflect voter approved changes to the allocation and duration of the Local Sales and Services Tax within various jurisdictions in the incorporated and unincorporated areas of Marshall County, Iowa.

Thursday, April 14, 2005

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

Dated at Marshalltown, Iowa this 5th day of April, 2005

Leland H. Searle
Marshall County Auditor

PROOF OF PUBLICATION OF

Marshall County

Ordinance # 16

STATE OF IOWA)
MARSHALL COUNTY)

John C. Strawn being first duly sworn on his oath deposes and states that he is the publisher of the

MID IOWA ENTERPRISE

a weekly newspaper of general circulation, published wholly in the English language and printed and published in

State Center. Iowa

which is within the County of Marshall, and State of Iowa; and the printed notice hereto attached is a true copy of the

Notice

and was published in the regular edition of said newspaper once each week on the same day of the week, one publication thereof being had on each of the following dates:

April 14, 2005

John C Strawn
Publisher

Fees for publication $ 11.50

PUBLIC NOTICE

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TO MARSHALL COUNTY ORDINANCE NO. 16
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All applicable provisions of the appropriate sections of Chapter 422B of the Iowa Code are adopted by reference.

Dated at Marshalltown, Iowa this 5th day of April, 2005.

Leland H. Searle
Marshall County Auditor

Sworn to before me and subscribed in my presence by the said John C. Strawn II this 15th day of April, 2005.

Diane M Strawn

Diane M. Strawn, Notary Public
Marshall County, Iowa

NOTARIAL SEAL IOWA
DIANE M. STRAWN
Commission Number 709381
MY COMMISSION EXPIRES
APRIL 12, 2007