

Joana Smith-Legg

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Prepared by: Marshall County Auditor's Office, Courthouse, Marshalltown, Iowa, 515/754-6323

CERTIFICATE
AMENDMENT NO. 00-4 TO MARSHALL COUNTY ORDINANCE NO. 16
LOCAL SALES AND SERVICES TAX

STATE OF IOWA)
) ss:
COUNTY OF MARSHALL)

I, Jeffrey Heil, 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 papers to which this certificate is attached are true and correct extracts of records pertaining thereto.

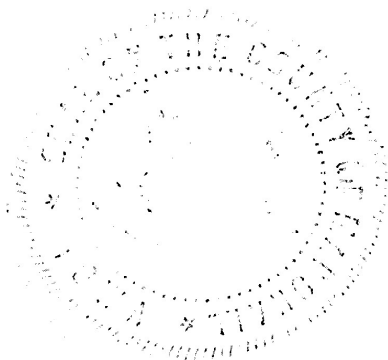
A. Extract of Board of Supervisors proceedings, Regular Session May 23, 2000, First Reading of Proposed Amendment No. 00-4 to Marshall County Ordinance No. 16 Local Sales and Services Tax and Set Public Hearing.

B. Affidavits of Publication of Public Notice of Proposed Amendment No. 00-4 published June 1, 2000, in the Marshalltown Times-Republican and the State Center Enterprise-Record newspapers.

C. Extract of Board of Supervisors proceedings, Regular Session June 20, 2000, Second Reading of Proposed Amendment No. 00-4 to Marshall County Ordinance No. 16 Local Sales and Services Tax and Hearing, and Third Reading of Proposed Amendment No. 00-4 to Marshall County Ordinance No. 16 Local Sales and Services Tax.

D. Affidavits of Publication of Notice of Adoption of Amendment No. 00-4 to Marshall County Ordinance No. 16 Local Sales and Services Tax, published June 29, 2000, in the Marshalltown Times-Republican and the State Center Enterprise-Record newspapers.

Dated at Marshalltown, Iowa, this 10th day of August 2000.



Jeffrey Heil
Jeffrey Heil
Marshall County Auditor

MF # 9700601

**Board of Supervisors Proceedings
Regular Session May 23, 2000, at 9:00 a.m.**

The Board met in regular session on May 23, 2000, at 9:00 a.m. in meeting room #2, 3rd Floor, northeast corner of the courthouse. Two members present.

* * *

Resolution-First Reading of Proposed Amendment No. 00-4 to 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 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 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 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.

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 resurfacing of streets and alleys within the City of Laurel.
3. Fifty percent (50%) to be used 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.

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.

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.
3. Twenty percent (20%) of the revenue shall be used for the purposes of storm sewer maintenance and improvements and related street repairs,

effective April 1, 2000, through March 31, 2005.

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 April 1, 2000, through March 31, 2004.

Board Meeting of
May 23, 2000

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

1. Twenty-five percent (25%) for property tax relief.
 2. Fifty percent (50%) for street replacement.
 3. Twenty-five percent (25%) for general corporate purposes,
- effective on July 1, 2000, and to end on March 31, 2005.

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.

Be it Resolved, that such amendment shall not be effective until a public hearing is held at 9:00 a.m. on the 20th day of June 2000, with a notice of the public hearing published in the Marshalltown Times-Republican and the State Center Enterprise-Record, at least fifteen (15) days prior to the above date, and the Board adopts the third reading of the proposed amendment and the amendment is published.

Dated at Marshalltown, Iowa, this 23rd day of May 2000.

Motion by Soorholtz, second by Johnson to adopt the first reading of the amendment to the ordinance.

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

/s/ Gordie Johnson
Gordie Johnson
Board of Supervisors, Chairman

Attest: /s/ Jeffrey Heil
Jeffrey Heil
Marshall County Auditor

New Jail-Update--report and discussion on the progress of the new jail.

Adjournment--There being no further business to come before the Board, the meeting is adjourned. The next regular meeting is June 6, 2000, 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 June 1, 2000, at 1:00 p. m.

/s/ Gordie Johnson
Gordie Johnson
Board of Supervisors, Chairman

Attest: /s/ Jeffrey Heil
Jeffrey Heil
Marshall County Auditor

AFFIDAVIT OF PUBLICATION

In the _____ Court of the State of Iowa, in and for
Marshall County:

Public Notice

STATE OF IOWA, Marshall County, ss.

I, Bonnie Thurston, 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 published by said corporation at the city of Marshalltown, in Marshall County, Iowa; that I am Office Manager of said corporation and a full time employee of the said newspaper, 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:

June 1, 2000

Bonnie Thurston

Sworn to before me and subscribed in my presence by the said

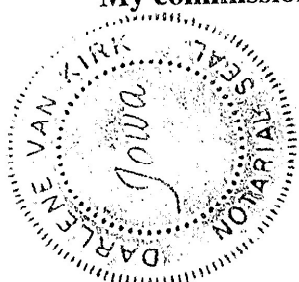
Bonnie Thurston this 1st day of June, 2000

Darlene Van Kirk

Notary Public, Marshall County, Iowa.

My commission expires May 16, 2003

Fee \$ 109.80



PUBLIC NOTICE

You are hereby notified that the Marshall County Board of Supervisors plans to amend Ordinance No. 16 Local Sales and Services Tax of Marshall County. Proposed Amendment No. 00-04 as follows:

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 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 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 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.

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 resurfacing of streets and alleys within the City of Laurel.

3. Fifty percent (50%) to be used 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.

over

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.

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

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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.

3. Twenty percent (20%) of the revenue shall be used for the purposes of storm sewer maintenance and improvements and related street repairs, effective April 1, 2000, through March 31, 2005.

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 April 1, 2000, through March 31, 2004.

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

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

2. Fifty percent (50%) for street replacement.

3. Twenty-five percent (25%) for general corporate purposes, effective on July 1, 2000, and to end on March 31, 2005.

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

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

2. Twenty-five percent (25%) for bridge repair upkeep and replacement, effective on July 1, 2000, and to end on June 30, 2005.

You are further notified that the Marshall County Board of Supervisors will hold a public hearing thereon at 9:00 a.m. on June 20, 2000, 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 25th day of May 2000.

Jeffrey Hill
Marshall County Auditor

PUBLIC NOTICE

PROOF OF PUBLICATION OF

Marshall Co Auditor

public notice

Ordinance No. 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**

ENTERPRISE-RECORD
**a weekly newspaper of general
circulation, published wholly
in the English language and
printed and published in**

State Center

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

public 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:**

6/1/00

John C Strawn
Publisher

Fees for publication \$ *71.25*

PUBLIC NOTICE

You are hereby notified that the Marshall County Board of Supervisors plans to amend Ordinance No. 16 Local Sales and Services Tax of Marshall County. Proposed Amendment No. 00-04 as follows:

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 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 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.

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.

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.

3. Twenty percent (20%) of the revenue shall be used for the purposes of storm sewer maintenance and improvements and related street repairs, effective April 1, 2000, through March 31, 2005.

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 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.

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 resurfacing of streets and alleys within the City of Laurel.

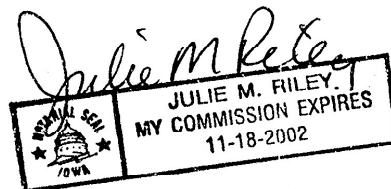
3. Fifty percent (50%) to be used in the General Fund for any lawful purpose of the City of Laurel, effective on July 1, 2000, and to end on March 31, 2005.

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:



over

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 April 1, 2000, through March 31, 2004.

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

1. Twenty-five percent (25%) for property tax relief.
2. Fifty percent (50%) for street replacement.
3. Twenty-five percent (25%) for general corporate purposes, effective on July 1, 2000, and to end on March 31, 2005.

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.

You are further notified that the Marshall County Board of Supervisors will hold a public hearing thereon at 9:00 a.m. on June 20, 2000, 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 25th day of May 2000.

Jeffrey Hall
Marshall County Auditor

**Board of Supervisors Proceedings
Regular Session June 20, 2000, at 9:00 a.m.**

The Board met in regular session on June 20, 2000, at 9:00 a.m. in meeting room #2, 3rd Floor, northeast corner of the courthouse. Two members present.

* * *

Resolution-Second Reading of Proposed Amendment No. 00-4 to Marshall County Ordinance No. 16 Local Sales and Services Tax and 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 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 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 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.

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 resurfacing of streets and alleys within the City of Laurel.
3. Fifty percent (50%) to be used 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.

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.
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effective January 1, 1997, through December 31, 2001.

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

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effective April 1, 2000, through March 31, 2005.

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2. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Fire Department.
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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:

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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:

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2. The specific purpose for which the revenues will otherwise be expended is any lawful purpose of the City of St. Anthony,

effective April 1, 2000, through March 31, 2004.

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

1. Twenty-five percent (25%) for property tax relief.
2. Fifty percent (50%) for street replacement.
3. Twenty-five percent (25%) for general corporate purposes, effective on July 1, 2000, and to end on March 31, 2005.

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.

Be it Resolved, that such amendment shall not be effective until a public hearing is held at 9:00 a.m. on the 20th day of June 2000, and the Board adopts the third reading of the proposed amendment and the amendment is published. A notice of the public hearing was published in the Marshalltown Times-Republican and the State Center Enterprise-Record on June 1, 2000.

There were no written comments presented and no individuals presented oral comments or questions at the hearing. There being no additional individuals wishing to speak, motion by Soorholtz, second by Goecke to close the hearing, adopt the second reading of the amendment to the ordinance, and waive the rule requiring the reading of the ordinance on three separate days.

Dated at Marshalltown, Iowa, this 20th day of June 2000.

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

/s/ Ronald D. Goecke

Ronald D. Goecke

Board of Supervisors, Vice-Chairman

Attest: /s/ Jeffrey Heil

Jeffrey Heil

Marshall County Auditor

Resolution-Third Reading of Proposed Amendment No. 00-4 to Marshall County 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 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 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 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.

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 resurfacing of streets and alleys within the City of Laurel.
3. Fifty percent (50%) to be used 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.

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.

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.
3. Twenty percent (20%) of the revenue shall be used for the purposes of storm sewer maintenance and improvements and related street repairs, effective April 1, 2000, through March 31, 2005.

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 April 1, 2000, through March 31, 2004.

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

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

effective on July 1, 2000, and to end on March 31, 2005.

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

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

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

Be it Resolved, that such amendment shall not be adopted until the amendment is published. A notice of the public hearing was published in the Marshalltown Times-Republican and the State Center Enterprise-Record on June 1, 2000. A public hearing was held at 9:00 a.m. on the 20th day of June 2000.

Motion by Soorholtz, second by Goecke that this constitutes the third reading and the adoption of the Amendment No. 00-4 to Ordinance No. 16 Local Sales and Services Tax.

Dated at Marshalltown, Iowa, this 20th day of June 2000.

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

/s/ Ronald D. Goecke
Ronald D. Goecke
Board of Supervisors, Vice-Chairman

Attest: /s/ Jeffrey Heil
Jeffrey Heil
Marshall County Auditor

* * *

Adjournment--There being no further business to come before the Board, the meeting is adjourned. The next regular meeting is July 5, 2000, 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 June 29, 2000, at 1:00 p. m.

/s/ Ronald D. Goecke
Ronald D. Goecke
Board of Supervisors, Vice-Chairman

Attest: /s/ Jeffrey Heil
Jeffrey Heil
Marshall County Auditor

AFFIDAVIT OF PUBLICATION

In the _____ Court of the State of Iowa, in and for
Marshall County:

Public Notice

STATE OF IOWA, Marshall County, ss.

I, Bonnie Thurston, 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 published by said corporation at the city of Marshalltown, in Marshall County, Iowa; that I am Office Manager of said corporation and a full time employee of the said newspaper, 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:

June 29, 2000

PUBLIC NOTICE
NOTICE OF ADOPTION OF AMEND-
MENT NO. 00-4 TO MARSHALL
COUNTY ORDINANCE NO. 16
LOCAL SALES AND SERVICES TAX
TO WHOM IT MAY CONCERN:
You are hereby notified that on
June 20, 2000, the Marshall County
Board of Supervisors adopted the
third and final reading of Amendment
No. 00-4 to the Local Sales and Ser-
vices Tax.

The ordinance was amended to
include all of Marshall County.
Dated at Marshalltown, Iowa, this
21 st day of June 2000.
Jeffrey Heil
Marshall County Auditor

Bonnie Thurston

Sworn to before me and subscribed in my presence by the said

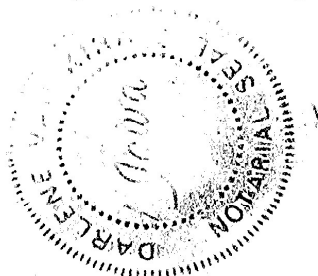
Bonnie Thurston this 29th day of June, 2000

Darlene Van Kirk

Notary Public, Marshall County, Iowa.

My commission expires May 16, 2003

Fee \$ 10.43



**PROOF OF PUBLICATION
OF**

Mar. Co.

Auditor

Adoption of amendment

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

ENTERPRISE-RECORD

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

State Center

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

public 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:

6/29/00

John C. Strawn

Publisher

Fees for publication \$ *641*

**PUBLIC NOTICE
NOTICE OF ADOPTION OF
AMENDMENT NO. 00-4 TO MARSHALL
COUNTY ORDINANCE NO. 16 LOCAL
SALES AND SERVICES TAX**

TO WHOM IT MAY CONCERN:

You are hereby notified that on June
20, 2000, the Marshall County Board of
Supervisors adopted the third and final
reading of Amendment No. 00-4 to the
Local Sales and Services Tax.

The ordinance was amended to include
all of Marshall County.

Dated at Marshalltown, Iowa, this 21st
day of June 2000.

Jeffrey Holt
Marshall County Auditor

