Marshall County

Ordinance #16

Local Sales and Services Tax

(Amended July 14, 2015)

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, IA 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 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 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 purpose of the City of Ferguson,

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:

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, Iowa

3. Fifty percent (50%) for use in the General Fund for any lawful purpose of the City of Laurel, Iowa,

effective from July 1, 2015 through June 30, 2025.

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 on July 1, 2003.

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

1. Seventy-five percent (75%) for general property tax 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, 2015 through June 30, 2025.

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: in the general fund for any lawful purpose of the City of St. Anthony,

effective on July 1, 2009.

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

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

2. Fifty percent (50%) for street replacement or repair,

3. Twenty-five percent (25%) for general corporate purposes

4. Twenty-five percent (25%) for public safety,

effective from July 1, 2015 until June 30, 2025.

Unincorporated Areas: Revenues from the sales and services tax are to be allocated as follows: effective from July 1, 2015, until June 30, 2025.

1. Fifty percent (50%) for property tax relief

2. Fifty percent (50%) for bridge and roadway culvert repair, inspection, upkeep and replacement.

Be It Further Resolved that such proposed amendment shall not be effective until the Board adopts the third and final reading of the proposed amendment and the amendment is published in the Marshalltown Times Republican and the State Center Mid Iowa Enterprise.

Dated at Marshalltown, Iowa, this 14th day of July, 2015.

History:
Local Sales & Services Tax, Recorded Instrument No. 9700601
Amendment No. 00-1, Recorded Instrument No. 991464
Amendment No. 00-4, Recorded Instrument No. 9913212
Amendment No. 03-2, Recorded Instrument No. 0305911
Amendment No. 05-2, Recorded Instrument No. 0503466

Amendment No. 15-01, Recorded Instrument No. 2015-00003904