



Type: CERTIFICATE Group: LAN
Recorded: 08/07/2015 at 11:09:57 AM
Amt: Page 1 of 22
Revenue Tax:
Marshall County Iowa
Deanne Raymond County Recorder
File **2015-00003904**

No Fee

Prepared by: Deanne Raymond, Marshall County Auditor and Recorder, Courthouse, Marshalltown, Iowa 50158
641/844-2710 Return Document to: Marshall County Board of Supervisors' Office

CERTIFICATE

AMENDMENT NO. 15-01 TO MARSHALL COUNTY
ORDINANCE # 16
LOCAL SALES AND SERVICE TAXES

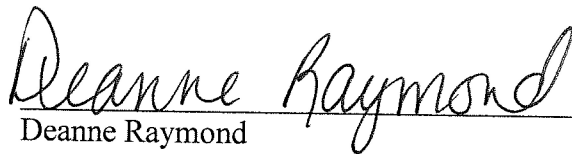
STATE OF IOWA)
) ss:
COUNTY OF MARSHALL)

I, Deanne Raymond, County Auditor and Recorder of said County do hereby
certify that as County Auditor and Recorder, 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, June 2, 2015, First Reading of Proposed Amendment No. 15-01 to Marshall County Ordinance No. #16, Local Sales and Service Tax and Set Date for Public Hearing.
- B. Affidavits of Publication, notice of public hearing, published June 10, 2015, in the Marshalltown Times-Republican Newspaper, Marshalltown, Iowa and June 11, 2015 in the Mid Iowa Enterprise Newspaper, State Center, Iowa.
- C. Corrected Affidavits of Publication, notice of public hearing, published June 25, 2015, in the Marshalltown Times-Republican Newspaper, Marshalltown, Iowa and July 2, 2015 in the Mid Iowa Enterprise Newspaper, State Center, Iowa. The Original Affidavits of Publication mentioned above, published as Amendment No. 15-02 rather than corrected Amendment No. 15-01 in this Affidavit of Publication.

- D. Extract of Board of Supervisors' proceedings, Regular Session, June 30, 2015, Resolution- Public Hearing and Second Reading, Proposed Amendment 15-01 to Marshall County Ordinance #16, Local Sales and Service Tax and.
- E. Extract of Board of Supervisors' proceedings, Regular Session, July 14, 2015, Resolution-Third and Final Reading of Proposed Amendment 15-01 and Adoption to Marshall County Ordinance #16, Local Sales and Service Tax.
- F. Affidavits of Publication, Adoption of Amendment 15-01 to Marshall County Ordinance #16, Local Sales and Service Tax, published July 31st, 2015 in the Marshalltown Times-Republican Newspaper, Marshalltown, Iowa and July 30th, 2015 in the Mid Iowa Enterprise Newspaper, State Center, Iowa.

Dated at Marshalltown, Iowa this 7th day of August, 2015.


Deanne Raymond
Marshall County
Auditor and Recorder

**Marshall County Board of Supervisors
Regular Session June 2, 2015, at 9:00 a.m.**

MINUTES

The Board met in regular session on Tuesday, June 2, 2015, at 9:00 a.m. in the Courthouse, meeting room #2, NE corner, 3rd floor with all 3 members present.

1. Approval or Amendment of Agenda—

Motion by Patten, second by Thompson, to approve the agenda as printed.

Roll call vote:	Patten-Aye	Grabenbauer-Aye	Thompson-Aye
	Member	Chairman	Vice Chairman

* * *

Resolution #2015-0026

**15. First Reading of Proposed Amendment No. 15-01 to Marshall County Ordinance #16
Local Sales and Services Tax and Set Hearing—**

Local Sales and Services Tax

~~(Amended April 5, 2005)~~

(Amended _____, 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 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 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:

~~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, Iowa
3. Fifty percent (50%) ~~to be used for use~~ in the General Fund for any lawful purpose of the City of Laurel, Iowa,
effective ~~on July 1, 2000, and to end on March 31, 2005 from July 1, 2005 through June 30, 2015.~~ 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 ~~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 general 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 for 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.
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 ~~from April 1, 2000, through March 31, 2004. July 1, 2004 through June 30, 2008.~~ on July 1, 2009.

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 general fund property tax relief,~~

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

~~3. Twenty-five percent (25%) for public safety (3 & 4 are switched on canvass)~~

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

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.

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

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

Be it Resolved, that such amendment shall not be effective until a public hearing is held at 9:00 a.m. on the 30th day of June, 2015, with a notice of the public hearing published in the Marshalltown Times-Republican and the Mid Iowa Enterprise not less than four nor more than twenty days before the date of the hearing which meet the requirements of section 618.14 of the Code of Iowa, and the Board adopts the third reading of the proposed amendment and the amendment is published.

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 2nd day of June, 2015.

Motion by Patten, second by Thompson, to adopt Resolution #2015-0026, First Reading of Proposed Amendment to Marshall County Ordinance #16, Local Sales and Services Tax and set hearing date and time for Tuesday, June 30, 2015 at 9:00a.m.

Roll call vote:	Patten-Aye	Grabebauer-Aye	Thompson-Aye
	Member	Chairman	Vice Chairman

/s/ Denny Grabebauer
Denny Grabebauer
Board of Supervisors, Chairman

Attest: /s/ Deanne Raymond
Deanne Raymond
Marshall County
Auditor and Recorder

* * *

19. Adjournment--The next regular session is June 16, 2015, at 9:00 a.m. All business to be acted upon at that session should be submitted to the County Auditor and Recorder's Office or the Board of Supervisors' Office by **Thursday** June 11, 2015, at 1:00 p.m. There being no further business to come before the Board, the meeting was adjourned at 9:26 a.m.

/s/ Denny Grabebauer
Denny Grabebauer
Board of Supervisors, Chairman

Attest: /s/ Deanne Raymond
Deanne Raymond
Marshall County
Auditor and Recorder

BAffidavit of Publication

STATE OF IOWA,
Marshall County, ss.

Marshall County Auditor
Proposed Amendment 15-02 to Marshall County Ordinance
#16 Locall Sales and Services Tax Meeting June 30

I, Kenna Jo Lambertsen, being first duly sworn, on oath depose and say that Marshalltown Newspaper, LLC 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 Accounting 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 10, 2015

Statutory fees for publishing said notice are:
16.64

Kenna Jo Lambertsen

Sworn to before me and subscribed in my
presence by the said Kenna Jo Lambertsen this
Tenth Day of June, 2015

Sandra Plummer

Sandra Plummer, Notary Public
Marshall County, Iowa
Commission No. 766297
Commission Expires January 14, 2017

Account No. and Account Name
L15900 Marshall County Auditor



Legals
PUBLIC NOTICE
Notice of Public Hearing -
Proposed Amendment 15-02
to Marshall County
Ordinance #16
Local Sales and Services Tax
The Marshall County Board of Supervisors will hold a public hearing, Tuesday, June 30, 2015 at 9:00 a.m., Meeting Room #2, third floor, Northeast corner of the Courthouse, to hear comments on proposed amendment 15-02 to Marshall County Ordinance No. 16 Local Sales and Services Tax.
Should the Board determine at the public hearing that this proposed amendment 15-02 to Ordinance #16 should be adopted, this Ordinance shall become effective from and after its final passage, approval and publication as provided by law, Iowa Code 331.302.
Written or oral comments are welcome. Written comments can be presented at the public hearing, or sent to the Marshall County Board of Supervisors, 1 East Main St., Courthouse, Marshalltown, Iowa 50158.
Dated at Marshalltown, Iowa this 2nd day of June, 2015.
Deanne Raymond
Marshall County
Auditor and Recorder
-----19259

PROOF OF PUBLICATION OF

Marshall County

STATE OF IOWA
MARSHALL COUNTY

Christine Davis being first duty
sworn on her oath deposes and
states that she 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

STATECENTER, IOWA

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

Notice of Hearing - Ordinance #16

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:

June 11, 2015

Christine Davis

Publisher

Fees for publication \$ 13⁵⁴

MARSHALL COUNTY

**Notice of Public Hearing - Proposed
Amendment 15-02 to Marshall County
Ordinance #16 Local Sales and Services
Tax**

This Ordinance shall become effective from
and after its final passage, approval and
publication as provided by law, Iowa Code
331.302.

Written or oral comments are welcome.
Written comments can be presented at the
public hearing, or sent to the Marshall
County Board of Supervisors, 1 East Main
St., Courthouse, Marshalltown, Iowa 50158

The Marshall County Board of Supervi-
sors will hold a public hearing, Tuesday,
June 30, 2015 at 9:00 a.m., Meeting Room
#2, third floor, Northeast corner of the
Courthouse, to hear comments on pro-
posed amendment 15-02 to Marshall
County Ordinance No. 16 Local Sales and
Services Tax.

Should the Board determine at the pub-
lic hearing that this proposed amendment
15-02 to Ordinance #16 should be adopted,

Dated at Marshalltown, Iowa this 2nd
day of June, 2015.

Deanne Raymond
Marshall County Auditor and Recorder

Sworn to before me and subscribed in
my presence by the said Christine Davis
this 11th day of

June 2015

Jennie Burdick

Marshall County, Iowa

Baffidavit of Publication

STATE OF IOWA,
Marshall County, ss.

Marshall County Auditor

Revised Notice of Public Hearing Proposed Amendment
15-01 to Marshall county Ordinance #16 Local Sales and
Services Tax Meeting June 30

I, Kenna Jo Lambertsen, being first duly sworn, on oath
depose and say that Marshalltown Newspaper, LLC 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 Accounting 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 25, 2015

Statutory fees for publishing said notice are:
17.06

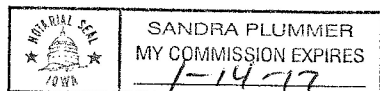
Kenna Jo Lambertsen

Sworn to before me and subscribed in my
presence by the said Kenna Jo Lambertsen this
Twenty-fifth Day of June, 2015

Sandra Plummer

Sandra Plummer, Notary Public
Marshall County, Iowa
Commission No. 766297
Commission Expires January 14, 2017

Account No. and Account Name
L15900 Marshall County Auditor



PUBLIC NOTICE

**REVISED Notice of
Public Hearing -
Proposed Amendment 15-01
to Marshall County
Ordinance #16**

Local Sales and Services Tax

The Marshall County Board of
Supervisors will hold a public
hearing, Tuesday, June 30,
2015 at 9:00 a.m., Meeting
Room #2, third floor, Northeast
corner of the Courthouse, to
hear comments on proposed
amendment 15-01 to Marshall
County Ordinance No. 16 Local
Sales and Services Tax.

Should the Board determine
at the public hearing that this
proposed amendment 15-01 to
Ordinance #16 should be
adopted, this Ordinance shall
become effective from and after
its final passage, approval and
publication as provided by law,
Iowa Code 331.302.

Written or oral comments are
welcome. Written comments can
be presented at the public hear-
ing, or sent to the Marshall
County Board of Supervisors, 1
East Main St., Courthouse,
Marshalltown, Iowa 50158

Dated at Marshalltown, Iowa
this 2nd day of June, 2015.

Deanne Raymond
Marshall County
Auditor and Recorder
-----19368

PROOF OF PUBLICATION OF

Marshall County
Board of Supervisors

STATE OF IOWA
MARSHALL COUNTY

Christine Davis being first duty
sworn on her oath deposes and
states that she 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

STATECENTER, IOWA

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

Revised Notice - Proposed Amendment
15-01

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:

July 2, 2015
Christine Davis
Publisher

Fees for publication \$ 14²⁵

MARSHALL COUNTY

**REVISED Notice of Public Hearing -
Proposed Amendment 15-01
to Marshall County**

**Ordinance #16 Local Sales and Services
Tax**

The Marshall County Board of Supervisors will hold a public hearing, Tuesday, June 30, 2015 at 9:00 a.m., Meeting Room #2, third floor, Northeast corner of the Courthouse, to hear comments on proposed amendment 15-01 to Marshall County Ordinance No. 16 Local Sales and Services Tax.

Should the Board determine at the public hearing that this proposed amendment

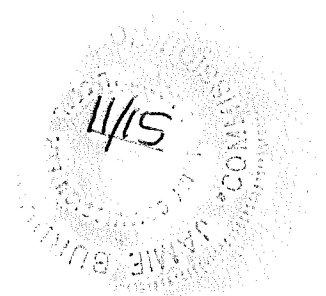
15-01 to Ordinance #16 should be adopted, this Ordinance shall become effective from and after its final passage, approval and publication as provided by law, Iowa Code 331.302.

Written or oral comments are welcome. Written comments can be presented at the public hearing, or sent to the Marshall County Board of Supervisors, 1 East Main St., Courthouse, Marshalltown, Iowa 50158. Dated at Marshalltown, Iowa this 2nd day of June, 2015.

Deanne Raymond
Marshall County
Auditor and Recorder

Sworn to before me and subscribed in
my presence by the said Christine Davis
this 2nd day of

July 2015
Jamie Burdick
Marshall County, Iowa



**Marshall County Board of Supervisors
Regular Session June 30, 2015, at 9:00 a.m.**

MINUTES

The Board met in regular session on Tuesday, June 30, 2015, at 9:00 a.m. in the Courthouse, meeting room #2, NE corner, 3rd floor with all 3 members present.

1. Approval or Amendment of Agenda—

Motion by Patten, second by Thompson, to approve the agenda as printed.

Roll call vote:	Patten-Aye	Grabenbauer-Aye	Thompson-Aye
	Member	Chairman	Vice Chairman

* * *

3. Proposed Amendment No. 15-01 to Marshall County, IA Ordinance No. 16- Local Sales and Services Tax, Public Hearing—

At the public hearing, any resident may present objections to or arguments in favor of any part of the proposed amendment no. 15-01 to Zoning Ordinance No.16- Local Sales and Services Tax.

There were no written comments, questions, or objections on file in the County Auditor's Office. Of the 11 individuals attending the public hearing, no individual(s) presented oral comments, questions, or objections at the hearing.

Motion by Thompson, second by Patten, to close the public hearing.

Roll call vote:	Patten-Aye	Grabenbauer-Aye	Thompson-Aye
	Member	Chairman	Vice Chairman

4. Resolution #2015-0033 – Second Reading of Proposed Amendment No. 15-01 to Marshall County, IA Ordinance #16- Local Sales and Services Tax—

Local Sales and Services Tax

~~(Amended April 5, 2005)~~

(Amended _____, 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 ~~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 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:

~~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, Iowa
3. Fifty percent (50%) ~~to be used~~ for use in the General Fund for any lawful purpose of the City of Laurel, Iowa, effective ~~on~~ July 1, 2000, and ~~to end on~~ March 31, 2005 from July 1, 2005 ~~through~~ through June 30, 2015, ~~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 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 general 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 for 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.
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 ~~from~~ April 1, 2000, through March 31, 2004. July 1, 2004 through June 30, 2008. ~~on~~
July 1, 2009.

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 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 ~~on~~ July 1, 2000, and to end on March 31, 2005 from July 1, 2005 through June 30, 2015. ~~from~~ July 1, 2015 until June 30, 2025.

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.~~

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

Be it Resolved, that such amendment shall not be effective until a public hearing is held at 9:00 a.m. on the 30th day of June, 2015, with a notice of the public hearing published in the Marshalltown Times-Republican and the Mid Iowa Enterprise not less than four nor more than twenty days before the date of the hearing which meet the requirements of section 618.14 of the Code of Iowa, and the Board adopts the third reading of the proposed amendment and the amendment is published.

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 30th day of June, 2015.

Motion by Patten, second by Thompson, to adopt Resolution #2015-0033, Second Reading of Proposed Amendment No 15-01 to Marshall County, IA Ordinance #16, Local Sales and Services Tax.

Roll call vote:	Patten-Aye	Grabenbauer-Aye	Thompson-Aye
	Member	Chairman	Vice Chairman

/s/Denny Grabenbauer
Denny Grabenbauer
Board of Supervisors, Chairman

Attest: /s/ Deanne Raymond
Deanne Raymond
Marshall County
Auditor and Recorder

* * *

22. Adjournment--The next regular session is July 14, 2015, at 9:00 a.m. All business to be acted upon at that session should be submitted to the County Auditor and Recorder's Office or the Board of Supervisors' Office by **Thursday** July 9, 2015, at 1:00 p.m. There being no further business to come before the Board, the meeting was adjourned at 10:52 a.m.

/s/Denny Grabenbauer
Denny Grabenbauer
Board of Supervisors, Chairman

Attest: /s/Deanne Raymond
Deanne Raymond
Marshall County
Auditor and Recorder

**Marshall County Board of Supervisors
Regular Session July 14, 2015, at 9:00 a.m.**

MINUTES

The Board met in regular session on Tuesday, July 14, 2015, at 9:00 a.m. in the Courthouse, meeting room #2, NE corner, 3rd floor with all 3 members present.

1. Approval or Amendment of Agenda—

Motion by Patten, second by Thompson, to approve the agenda as printed.

Roll call vote:	Grabenbauer-Aye	Thompson-Aye	Patten-Aye
	Chairman	Vice Chairman	Member

* * *

10. Resolution #2015-0038-Third and Final Reading of Proposed Amendment No. 15-01 and Adoption to Marshall County, IA Ordinance No. 16-Local Sales and Service Tax--

The Marshall County Board of Supervisors is considering the adoption of proposed amendment no. 15-01 to Marshall County, IA, Ordinance No. 16-Local Sales and Service Tax.

Now, Therefore, Be It Resolved, by the Marshall County Board of Supervisors that this be considered the third and final reading of the proposed amendment no. 15-01 and adoption to Marshall County, IA Ordinance No. 16-Local Sales and Service Tax--

**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:

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

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

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.

Motion by Thompson, second by Patten, to adopt Resolution #2015-0038, Third and Final Reading of Proposed Amendment No 15-01 and Adoption to Marshall County, IA Ordinance #16, Local Sales and Services Tax.

Roll call vote:	Grabenbauer-Aye	Thompson-Aye	Patten-Aye
	Chairman	Vice Chairman	Member

/s/Denny Grabenbauer
Denny Grabenbauer
Board of Supervisors, Chairman

Attest: /s/Deanne Raymond
Deanne Raymond
Marshall County
Auditor and Recorder

* * *

16. Adjournment--The next regular session is July 28, 2015, at 9:00 a.m. All business to be acted upon at that session should be submitted to the County Auditor and Recorder's Office or the Board of Supervisors' Office by **Thursday** July 23, 2015, at 1:00 p.m. There being no further business to come before the Board, the meeting was adjourned at 9:21a.m.

/s/Denny Grabenbauer
Denny Grabenbauer
Board of Supervisors, Chairman

Attest: /s/Deanne Raymond
Deanne Raymond
Marshall County
Auditor and Recorder

B Affidavit of Publication

STATE OF IOWA,
Marshall County, ss.

Marshall County Auditor

Notice of Adoption of Amendment #15-01 to the Ordinances of Marshall County, IA. Local Sales and Service Tax-Ordinance #16

I, Kenna Jo Lambertsen, being first duly sworn, on oath depose and say that Marshalltown Newspaper, LLC 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 Accounting 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:
July 31, 2015

Statutory fees for publishing said notice are:

94.76

Kenna Jo Lambertsen

Sworn to before me and subscribed in my presence by the said Kenna Jo Lambertsen this
Thirty-first Day of July, 2015

Sandra Plummer

Sandra Plummer, Notary Public

Marshall County, Iowa

Commission No. 766297

Commission Expires January 14, 2017

Account No. and Account Name

L15900

Marshall County Auditor

PUBLIC NOTICE

NOTICE OF ADOPTION OF AMENDMENT #15-01 TO THE ORDINANCES OF MARSHALL COUNTY, IA LOCAL SALES AND SERVICE TAX-ORDINANCE #16

TO WHOM IT MAY CONCERN:

You are hereby notified that on July 14, 2015 the Marshall County Board of Supervisors adopted the third and final reading of Amendment #15-01 to the Ordinances of Marshall County, IA amending Ordinance #16-Local Sales and Services Tax.

The proposed amendment follows in summary:

ORDINANCE #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, 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.

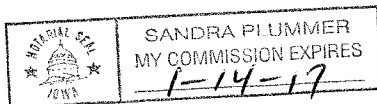
2. Twelve and one-half percent (12.5%) shall be used for improvements for the Melbourne Fire Department.

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.

Dated at Marshalltown, Iowa
this 21st day of July, 2015.

Deanne Raymond
Marshall County
Auditor and Recorder
-----19556

PROOF OF PUBLICATION OF

Marshall County
Auditor & Recorder

STATE OF IOWA MARSHALL COUNTY

Christine Davis being first duty
sworn on her oath deposes and
states that she 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

STATECENTER, IOWA

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

Amendment #15.01 - Ordinances

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:

July 30, 2015

Christine Davis

Publisher

Fees for publication \$ 75⁰⁵

MARSHALL COUNTY

PUBLIC NOTICE

NOTICE OF ADOPTION OF AMENDMENT #15-01 TO THE ORDINANCES OF MARSHALL COUNTY, IA LOCAL SALES AND SERVICE TAX-ORDINANCE #16

TO WHOM IT MAY CONCERN:

You are hereby notified that on July 14, 2015 the Marshall County Board of Supervisors adopted the third and final reading of Amendment #15-01 to the Ordinances of Marshall County, IA amending Ordinance #16-Local Sales and Services Tax.

The proposed amendment follows in summary:

ORDINANCE #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, 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.

Clemmons: 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 Clemmons, 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.

Sworn to before me and subscribed in
my presence by the said Christine Davis
this 30th day of

July 2015

Jennie Bourdoy
Marshall County, Iowa

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.

Dated at Marshalltown, Iowa this 21st day of July, 2015.

Deanne Raymond

Marshall County Auditor and Recorder