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Dianna Longhenry, Recorder, Poweshiek County Iowa



## ORDINANCE CERTIFICATE

STATE OF IOWA

COUNTY OF POWESHIEK

I certify that Ordinance Number 26, of which a true copy is attached, was duly adopted by the Board of Supervisors of the County of Poweshiek, signed by the Chairperson and published as required by law and is in effect starting April 23, 2018. I further certify that the consideration(s) and votes taken for the enactment of said Ordinance were as follows:

1. First consideration – Date: April 16, 2018

Vote: In favor – 3 (Dawley, White, Wilson); Opposed – 0; Absent or Abstain - 0

2. Second consideration – Date: April 19, 2018

Vote: In favor – 3 (Dawley, White, Wilson); Opposed – 0; Absent or Abstain - 0

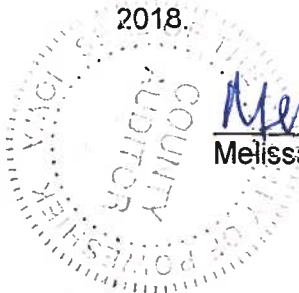
3. Third Consideration / Final Adoption – April 23, 2018

Vote: In favor – 3 (Dawley, White, Wilson); Opposed – 0; Absent or Abstain - 0

I further certify that each meeting for the consideration of the Ordinance was duly and publicly held, with notice of the meeting and tentative agenda naming the consideration of the Ordinance timely posted and upon reasonable advance notice to the media as required by Chapter 21 of the Code of Iowa and rules of the Council then governing.

I further certify that the individuals names therein were on the date thereof duly and lawfully possessed of their respective County Offices as indicated therein, that no Board vacancy existed except as may be stated in said proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the County or the right of the individuals named therein as officers to their respective positions.

Witness my hand and the seal of Poweshiek County hereto affixed this 23<sup>rd</sup> day of April, 2018.



*Melissa Eilander*

Melissa Eilander, Poweshiek County Auditor

FINAL CONSIDERATION OF  
ORDINANCE ESTABLISHING URBAN  
RENEWAL TAX INCREMENT AREA

Poweshiek County Road Improvement  
Urban Renewal Area

436322-13

Montezuma, Iowa

April 23, 2018

The Board of Supervisors of Poweshiek County, Iowa, met on April 23, 2018 at 9:00 o'clock a.m., at the Boardroom, Courthouse, Montezuma, Iowa

The Chairperson presided and the roll was called showing Supervisors present and absent, as follows:

Present: Diana Dawley, Trevor White, Larry Wilson

Absent: \_\_\_\_\_.

It was reported that, on April 16, 2018, and on April 19, 2018, the Board had given its initial and second consideration to an ordinance entitled "Ordinance No. 26. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Poweshiek County Road Improvement Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa."

It was moved by Supervisor Wilson and seconded by Supervisor White that the ordinance entitled "Ordinance No. 26. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Poweshiek County Road Improvement Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa," now be put upon its final consideration and adoption. The Chairperson put the question on the final consideration and adoption of the ordinance and the roll being called, the following named Supervisors voted:

Ayes: Diana Dawley, Trevor White, Larry Wilson

Nays: \_\_\_\_\_.

Whereupon, the Chairperson declared the motion duly carried and the ordinance duly adopted, as follows:

ORDINANCE NO. 26

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Poweshiek County Road Improvement Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa

BE IT ENACTED by the Board of Supervisors of Poweshiek County, Iowa:

Section 1. Purpose. The purpose of this ordinance is to provide for the division of taxes levied on the taxable property in the Poweshiek County Road Improvement Urban Renewal Area, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness to finance projects in such area.

Section 2. Definitions. For use within this ordinance the following terms shall have the following meanings:

“County” shall mean Poweshiek County, Iowa.

“Urban Renewal Area” shall mean the taxable property in the Poweshiek County Road Improvement Urban Renewal Area described below, including County Property Tax Identification Parcel Numbers, such property having been identified in the Urban Renewal Plan approved by the Board of Supervisors by resolution adopted on April 16, 2018:

Mid-American Energy Turbine Parcel Numbers

Tower Number	Parcel Number
159	1126159
160	1126160
161	1126161
162	1127162
163	1127163
164	1127164
166	1128166
168	1128168
170	1129170
171	1130171
172	1130172
173	1130173
174	1130174
175	1119175
176	1119176

174	1130174
175	1119175
176	1119176
178	1120178
179	1120179
180	1121180
181	1122181
182	1122182
183	1122183
184	1123184
185	1123185
197	1114197
198	1114198
203	1111203
204	1109204
205	1109205
206	1109206
207	1109207
208	1110208
209	1110209
213	1102213
216	0633216
217	0633217
219	1104219
221	0634221
222	1102222
322	1129322
323	1128323
327	1104327
338	1115338
360	1116360
369	0633369

Section 3. Provisions for Division of Taxes Levied on Taxable Property in the Urban Renewal Area. After the effective date of this ordinance, the taxes levied on the taxable property in the Urban Renewal Area each year by and for the benefit of the State of Iowa, the County and any city, school district or other taxing district in which the Urban Renewal Area is located, shall be divided as follows:

- (a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the Urban Renewal Area, as shown on the

assessment roll as of January 1 of the calendar year preceding the first calendar year in which the County Board of Supervisors certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the Urban Renewal Area on the effective date of this ordinance, but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the Urban Renewal Area to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.

(b) that portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the County to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the County to finance or refinance, in whole or in part, projects in the Urban Renewal Area, and to provide assistance for low and moderate-income family housing as provided in Section 403.22, except that taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2 of the Code of Iowa, to the extent authorized by Section 403.19(2) of the Code of Iowa, taxes for the instructional support program of a school district imposed pursuant to Section 257.19 of the Code of Iowa, to the extent authorized by Section 403.19(2) of the Code of Iowa, and taxes for the payment of bonds and interest of each taxing district shall be collected against all taxable property within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the Urban Renewal Area exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

(c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocably pledged by the County for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the County to finance or refinance in whole or in part projects in the Urban Renewal Area.

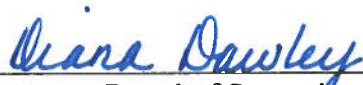
(d) as used in this section, the word "taxes" includes, but is not limited to, all levies on an ad valorem basis upon land or real property.

Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. Saving Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 6. Effective Date. This ordinance shall be effective after its final passage, approval and publication of a summary, as provided by law.

Passed and approved by the Board of Supervisors of Poweshiek County, Iowa, on the 23 day of April, 2018.

  
\_\_\_\_\_  
Chairperson, Board of Supervisors

Attest:

  
  
\_\_\_\_\_  
County Auditor

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There being no further business to come before the meeting, it was upon motion adjourned.

  
\_\_\_\_\_  
Chairperson, Board of Supervisors

Attest:

  
\_\_\_\_\_  
County Auditor







STATE OF IOWA

SS:

POWESHIEK COUNTY

I, the undersigned, County Auditor of Poweshiek County, in the State of Iowa, do hereby certify that on the 23 day of April, 2018, a copy of an ordinance of such County was filed in my office, shown to have been adopted by the Board of Supervisors and approved by the Chairperson thereof on April 23, 2018, entitled: "Ordinance No. 26. An Ordinance providing for the division of taxes levied on taxable property in the Poweshiek County Road Improvement Urban Renewal Area, pursuant to Section 403.19 of the Code of Iowa", and that I have duly placed a copy of the ordinance on file in my records.

WITNESS MY HAND this 23 day of April, 2018.

  
County Auditor

STATE OF IOWA  
POWESHIEK COUNTY     SS:

I, the undersigned, County Auditor of Poweshiek County, do hereby certify that I caused to be published a summary of “Ordinance No. 26. An Ordinance providing for the division of taxes levied on taxable property in the Poweshiek County Road Improvement Urban Renewal Area, pursuant to Section 403.19 of the Code of Iowa”, of which the printed slip attached to the publisher’s original affidavit hereto attached is a true and complete copy, on the date and in the newspaper specified in such affidavit, and that such newspaper has a general circulation in the County.

WITNESS MY HAND this 30 day of April, 2018.

  
\_\_\_\_\_  
County Auditor

**(Attach hereto publisher’s affidavit of publication with clipping of the summary as published.)**