

TITLE I**ORGANIZATION AND STRUCTURE**

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ORDINANCE NO. 1.1**AN ORDINANCE ESTABLISHING THE
ORGANIZATION OF THE BOARD OF SUPERVISORS**

Be It Enacted by the Board of Supervisors of Franklin County, Iowa:

SECTION 1. Purpose. The purpose of this ordinance is to establish the membership, qualifications, organization, and compensation of the Franklin County Board of Supervisors.

SECTION 2. Board Membership - Qualifications - Term. The Board shall consist of three members.

A supervisor must be a qualified elector of the supervisor district of the county which the supervisor represents.

The office of supervisor is an elective office except that if a vacancy occurs on the Board, a successor shall be appointed to the unexpired term.

The term of office of a supervisor is four (4) years unless a change in the supervisor district representation plan or in the number of supervisors on the Board requires the election of one or two supervisors for an initial term of two years. The terms are staggered so that no more than a bare majority of the Board will be elected in any given election. To accommodate this, elections are held biennially.

SECTION 3. Supervisor Districts. The following supervisor district representation plan shall be used for the election of supervisors.

The supervisors will be elected from single-member equal population districts, in which the electors of each district shall elect one member who must reside in that district.

Districts shall be identified as provided in the Code of Iowa.

SECTION 4. Organization of the Board. The Board, at its first meeting in each year, shall:

1. Organize by choosing one of its members as chairperson who shall preside at all of its meetings during the year. The Board may also select a vice chairperson who shall serve during the absence of the chairperson.
2. Choose one of its members to be a member of the Board of Directors of the Judicial District Department of Correctional Services.

The Auditor shall serve as clerk to the Board, but in the absence of the Auditor, a deputy auditor or an employee designated by the Auditor may serve as clerk, or the Board may appoint a temporary clerk.

SECTION 5. Quorum - Majority Vote Required. A majority of the members of the Board constitutes a quorum to transact the official business of the County. If the Board is equally divided on a question when less than the full membership is present, the question shall be continued until all of the members of the Board are present.

The following actions of the Board require the affirmative vote of a majority of its membership.

1. Levying of a tax
2. Entering into a contract for the erection of a public building.
3. Making a settlement with a County officer.
4. Buying or selling real estate.
5. Designating a new site for a County building.
6. Changing the boundaries of a township.
7. Appropriating money to aid in the construction of a highway or a bridge.
8. Appointing or removing an officer from office.

SECTION 6. Meetings of the Board. The Board shall hold its first meeting of each year on the first day in January which is not a Saturday, Sunday or holiday and shall hold all subsequent meetings of the year as scheduled by the Board. All meetings of the Board shall be scheduled and conducted in compliance with the State Code of Iowa, 1997.

If a quorum of the Board fails to appear at a meeting, the clerk shall adjourn the meeting from day to day until a quorum is present.

SECTION 7. Vacancy of Supervisor's Office. A vacancy on the Board of Supervisors may occur in several ways. Death or resignation will leave the office vacant or if a supervisor represents a district within the County, the supervisor's change of residence to a different county, or to a different district, automatically creates a vacancy.

In addition to the circumstances which constitute a vacancy in office, the absence of a supervisor from the County for sixty (60) consecutive days shall be treated as a resignation of the office. At its next meeting after the sixty-day absence, the Board, by resolution adopted and included in its minutes, shall declare the absent supervisor's seat vacant.

A vacancy on the Board of Supervisors is filled by either appointment or by election. If the unexpired term of the vacant seat has more than seventy (70) days to run following the next

pending election, the vacancy is filled at that election if the vacancy occurs sixty (60) or more days prior to a regular or primary election or forty (40) or more days prior to a special election. If the vacancy does not occur within these time limits, the vacancy must be filled by appointment.

If the vacancy is filled by appointment, the appointment is made by the County Treasurer, the County Auditor, and the County Recorder. The appointment must be in writing and filed in the office of the Clerk of the District Court. The appointee will serve until a successor qualified for office is elected.

SECTION 8. Compensation and Expenses. The Supervisors shall receive an annual salary or per diem compensation. The annual salary or per diem shall be full payment for all services rendered to the County except for reimbursement for mileage and other expenses.

A Supervisor is entitled to reimbursement for mileage expenses incurred while engaged in the performance of official duties at the rate specified in the State Code. The total mileage expense for all supervisors in a County shall not exceed the product of the rate of mileage specified multiplied by the total number of Supervisors in the County times ten thousand. The Board may also authorize reimbursement for mileage and other actual expenses incurred by its members when attending an educational course, seminar, or school which is related to the performance of their official duties.

SECTION 9. Membership on Appointive Boards, Committees and Commissions. Unless otherwise provided by State statute, a Supervisor may serve as a member of any appointive board, commission, or committee of this State, a political subdivision of this State, or a nonprofit corporation or agency receiving County funds.

SECTION 10. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 11. Severability 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 in any section, provision, or part thereof not adjudged invalid or unconstitutional.

ORDINANCE NO. 1.2**AN ORDINANCE AUTHORIZING INDUSTRIAL PROPERTY TAX CREDITS**

Be It Enacted by the Board of Supervisors for Franklin County, Iowa:

SECTION 1. Purpose. The purpose of this ordinance is to authorize partial property tax exemptions for industrial property on which improvements have been made.

SECTION 2. General. The County provides for a partial tax exemption from property taxation of the actual value added to industrial real estate by the new construction of industrial real estate and the acquisition of or improvement to machinery and equipment assessed as real estate pursuant to Iowa Code Section 427A.1(1)(e), within the requirements set forth by the State of Iowa, 2007.

SECTION 3. Exemption Rates. The actual value added to industrial real estate for the reasons specified in Section 2 above is eligible to receive a partial exemption from taxation for a period of five (5) years. "Actual Value Added" means the actual value added as of the first year for which the exemption is received, except that actual value added by improvements to machinery and equipment means the actual value as determined by the Assessor as of January 1st of each year for which the exemption is received. The amount of actual value added which is eligible to be exempt from taxation shall be as follows: (a) for the first year -75%; (b) for the second year - 60%; (c) for the third year - 45%; (d) for the fourth year - 30%; (e) for the fifth year - 15%.

SECTION 4. Application. An Application for Exemption shall be filed by the owner of the property with the local Assessor by February 1st of the assessment year in which the value added is first assessed for taxation, for each project resulting in actual value added for which an exemption is claimed. Application for exemption shall be made on forms prescribed by the Director of Revenue of the State of Iowa, supplying all information deemed necessary by said Director.

SECTION 5. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 6. Severability Clause. If any section, provision, or part of this ordinance shall be adjudged unconstitutional or otherwise invalid, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not invalid or unconstitutional.

ORDINANCE NO. 1.3**AN ORDINANCE TO ESTABLISH A SPECIAL ASSESSMENT REIMBURSEMENT**

Be It Enacted by the Board of Supervisors of Franklin County, Iowa:

SECTION 1. Purpose. This ordinance authorizes the Board of Supervisors of Franklin County to collect a fee from a person paying a special assessment levied by any political subdivision within Franklin County to cover County administrative costs.

SECTION 2. Definitions. For use in this ordinance, certain terms or words used herein shall be interpreted or defined as follows:

1. "Board" shall mean the Board of Supervisors of Franklin County.
2. "Treasurer" shall mean the County Treasurer of Franklin County.
3. "Person" shall mean any individual, firm, partnership, corporation, unincorporated association or other entity.
4. "Political Subdivision" shall mean any municipality or school district or portions thereof within the boundaries of Franklin County. For the purpose of this ordinance "political subdivision" shall not include the County.

SECTION 3. Fee for Collection of Special Assessment. Any person against whom any political subdivision in Franklin County has levied a special assessment to be collected by the County shall pay nine dollars (\$9.00) to the Treasurer at the time the special assessment is paid if the special assessment is paid in full. Any person opting to pay the special assessment in installments shall pay three dollars (\$3.00) to the Treasurer each time an installment is paid.

SECTION 4. Overlapping Districts. In the case whereby any political subdivision overlaps into two or more counties and a county other than Franklin County collects the special assessment, the provisions of this ordinance shall not apply.

SECTION 5. Certification. The Treasurer shall, on or before February 1st of each year, certify to the Board a statement estimating the amount to be collected under the provisions of Section 3.

SECTION 6. Special Account - Use of Account. All fees and other monies available or paid to the County under the provisions of this ordinance shall be placed in the County general fund and credited to a special agency account to be designated as the special assessment reimbursement account. This fund shall be available to the Board by appropriation and shall be expended for the administration and enforcement of this ordinance and for any other expenses incurred by the County directly or indirectly due to the provisions set forth by this ordinance. Any

unencumbered and any unexpected balance of this account remaining at the end of any fiscal year shall not lapse, but shall be carried forward for the purposes of this ordinance until expended or until appropriated by subsequent Board action.

SECTION 7. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

ORDINANCE NO. 1.4**AN ORDINANCE AMENDING FRANKLIN COUNTY ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE INCORPORATED AREAS OF COULTER, THE PORTION OF DOWS WITHIN FRANKLIN COUNTY, GENEVA, HANSELL, LATIMER AND SHEFFIELD, OF FRANKLIN COUNTY**

Be It Enacted by the Board of Supervisors of Franklin County, Iowa:

SECTION 1. Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within the incorporated areas of Coulter, the portion of Dows within Franklin County, Geneva, Hampton, Hansell, Latimer, Popejoy, and Sheffield, and within the unincorporated area of Franklin County.

The rate of tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423 of the Iowa Code, 2007 in the following jurisdictions: Coulter, the portion of Dows within Franklin County, Geneva, Hampton, Hansell, Latimer, Popejoy, Sheffield, and the unincorporated area, of Franklin County.

The local sales and services tax is imposed on transactions occurring on or after October 1, 1995, within the incorporated areas of Coulter, the portion of Dows within Franklin County, Geneva, Hansell, Latimer and Sheffield.

The local sales and services tax is imposed on transactions occurring on or after October 1, 1996, within the incorporated areas of Hampton and Popejoy, and within the unincorporated area of Franklin County.

The tax shall be collected by all persons required to collect State gross receipts taxes. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in Chapter 324 of the Iowa Code, 2007, on the gross receipts from the rental of rooms, apartments or sleeping quarters which are taxed under Chapter 423A of the Iowa Code, 2007, during the period the hotel and motel tax is imposed, on the gross receipts from the sale of natural gas or electric energy in a city or county where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee is imposed, on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to Chapter 99E of the Iowa Code, 2007, or on any other item exempted by 423 of the Iowa Code, 2007.

All applicable provisions of the appropriate sections of Chapter 423 of the Iowa Code, 2007, are adopted by reference.

ORDINANCE NO. 1.5**AN ORDINANCE TO REGULATE THE ACCEPTANCE AND REPORTING OF GIFTS**

Be It Enacted by the Board of Supervisors of Franklin County, Iowa:

SECTION 1. Purpose. The purpose of this ordinance is to limit the value of gifts that can be made to or received by County officials, employees, or their immediate family members, and to adopt rules, as mandated by Chapter 68B .22 of the Iowa Code, 2007, requiring public disclosure of gifts exceeding three dollars (\$3.00) in value.

SECTION 2. Definitions. For use in this ordinance, certain terms or words used herein shall be interpreted or defined as follows:

1. "County official" and "County employee" shall mean an official or employee of this County.
2. a. "Gift" shall mean a rendering of money, property, services, discount, loan forgiveness, payment of indebtedness or anything else of value in return for which legal consideration of equal or greater value is not given and received, if the donor is in any of the following categories:
 - (1) Is doing or seeking to do business of any kind with the donee's agency.
 - (2) Is engaged in activities which are regulated or controlled by the donee's agency.
 - (3) Has interests which may be substantially and materially affected, in a manner distinguishable from the public generally, by the performance or nonperformance of the donee's official duty.
 - (4) Is a lobbyist with respect to matters within the donee's jurisdiction.
- b. However, "gift" shall not mean any of the following:
 - (1) Campaign contributions.
 - (2) Informational material relevant to a public servant's official functions, such as books, pamphlets, reports, documents, or periodicals, and registration fees or tuition not including travel or lodging, for not more than three (3) days, at seminars or other public meetings conducted in this State, at which the public servant

receives information relevant to the public servant's official functions. Information or participation received under the exclusion of this paragraph may be applied to satisfy a continuing education requirement of the donee's regulated occupation or profession if the donee pays any registration costs exceeding thirty-five dollars (\$35.00).

(3) Anything received from a person related within the fourth degree by kinship or marriage, unless the donor is acting as an agent or intermediary for another person not so related.

(4) An inheritance.

(5) Anything available to or distributed to the public generally without regard to official status of the recipient.

(6) Actual expenses for food, beverages, travel, lodging, registration, and scheduled entertainment of the donee for a meeting, which is given in return for participation in a panel or speaking engagement at the meeting.

(7) Plaques or items of negligible resale value given as recognition for public services.

3. "Immediate family members" shall mean the spouse and minor children of a person required to file reports pursuant to this ordinance.
4. "Is doing business with the donee's agency" shall mean being a party to any one or any combination of sales, purchases, leases, or contracts to, from, or with the County or any agency thereof.
5. "Public disclosure" shall mean a written report filed by the fifteenth (15th) day of the month following the month in which a gift is received as required by this ordinance.

SECTION 3. Gifts Solicited or Accepted

1. A County official or employee or that person's immediate family member shall not directly or indirectly solicit, accept, or receive from any one donor in any one calendar day a gift or series of gifts having a value of three dollars (\$3.00).
2. A person shall not, directly or indirectly, offer or make a gift or a series of gifts to a County official or employee or the official or employee's immediate family member, in any one calendar day, if the gift or series of gifts has a value of three

dollars (\$3.00). A person shall not, directly or indirectly, join with one or more persons to offer to make a gift or series of gifts to a County official, employee or the official or employee's immediate family member, in any one calendar day, if the gift or series of gifts has a total value of three dollars (\$3.00).

3. A person may give and a County official, employee, or the official or employee's immediate family member may accept in any one calendar day a gift or a series of gifts which has a value of three dollars (\$3.00) or more and not be in violation of this section if the gift or series of gifts is donated within thirty (30) days to a public body, a bona fide educational or charitable organization, or the State Department of General Services.

SECTION 4. Reporting of Gifts

1. A County official, employee, or that person's immediate family member who accepts a gift or series of gifts from any one donor which exceeds three dollars (\$3.00) in any one calendar day shall publicly disclose the nature, amount, date and donor of the gift or series of gifts.
2. A person who gives a gift or series of gifts to a County official, employee, or the official or employee's immediate family member which exceeds three dollars (\$3.00) in any one calendar day shall publicly disclose the nature, amount, date and donee of the gift or series of gifts.
3. Public disclosure by both the donee and donor shall be made by filing a public disclosure report form by the fifteenth day of the month following the month in which a gift is received.
4. Copies of the completed forms shall be filed with the County Auditor's office.
5. A County official, employee or that person's immediate family member who accepts a gift of food or beverage provided for that person's immediate consumption in the presence of the donor is not required to report the gift. A person who gives a gift of food or beverage to a donor for his or her immediate consumption in the donee's presence is not required to report the gift.
6. Reporting/valuation guidelines:
 - a. In determining the value of a gift, an individual making a gift on behalf of more than one person shall not divide the value of the gift by the number of persons on whose behalf the gift is made.
 - b. The value of the gift to the donee is the value actually received.

- c. A donor of a gift made by more than one individual to one or more donees shall report the gift if the total value of the gift to the donee exceeds three dollars (\$3.00).

ORDINANCE NO. 1.6**AN ORDINANCE PROVIDING FOR THE DIVISION OF TAXES LEVIED ON TAXABLE PROPERTY IN THE HIGHWAY 65 ECONOMIC DEVELOPMENT DISTRICT, PURSUANT TO SECTION 403.19 OF THE CODE OF IOWA**

BE IT ENACTED by the Board of Supervisors of Franklin 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 Highway 65 Economic Development District, 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, including bonds proposed to be issued by Franklin County 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 Franklin County, Iowa.

"Urban Renewal Area" shall mean the Highway 65 Economic Development District, the boundaries of which are set out below, such area having been identified in the Urban Renewal Plan approved by the Board of Supervisors by resolution adopted on October 15, 2001:

A tract of land in the West 40 rods of the Northwest Quarter (NW1/4) of Section Fifteen (15), Township Ninety-two (92) North, Range Twenty (20) West of the 5th P.M., Franklin County, Iowa, described as follows: Commencing at the Northwest corner of the NW1/4 of said Section 15 as the point of beginning; thence South 3,298.25 feet along the West line of said Section 15; thence East 668.34 feet; thence north 3,298.25 feet to the north line of said Section 15; thence west 668.34 feet along the North line of said Section 15 to Point of Beginning, containing approximately 50.60 acres. All adjoining public right-of-ways.

SECTION 3. Provisions for Division of Taxes Levied on Taxable Property in the Highway 65 Economic Development District. After the effective date of this ordinance, the taxes levied on the taxable property in the Highway 65 Economic Development District 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 Highway 65 Economic Development District 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 Highway 65 Economic Development District, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the County 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 Highway 65 Economic Development District 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 Highway 65 Economic Development District 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 Highway 65 Economic Development District, except that 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 Highway 65 Economic Development District 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 Highway 65 Economic Development District 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 Highway 65 Economic Development District 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 Highway 65 Economic Development District.

(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 as provided by law.

ORDINANCE NO. 1.7**AN ORDINANCE DESIGNATING CERTAIN AREAS OF FRANKLIN COUNTY,
IOWA AS URBAN REVITALIZATION AREAS**

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

SECTION 1. Purpose and Intent. Chapter 404 of the *Code of Iowa, 2001*, provides that a county may designate areas as revitalization areas eligible for property tax exemptions and authorizes counties to issue revenue bonds for improvements made within those revitalization areas.

On September 16, 2002, the Franklin County Board of Supervisor's adopted Resolution No. 2002-62 finding that the rehabilitation and redevelopment of certain areas of Franklin County would be desirable and that said area qualifies under Section 404.1 of the *Code of Iowa, 2001*, for designation as a Revitalization Area.

The Franklin County Board of Supervisor's have deemed it appropriate to utilize the incentives of the Revitalization Act as contained in Chapter 404 of the *Code of Iowa, 2001*, to promote rehabilitation and redevelopment as well as new development.

The Franklin County Board of Supervisor's have complied with all the provisions of Chapter 404 of the *Code of Iowa, 2001*, relating to the designation of certain areas of counties as revitalization areas and has heretofore adopted a revitalization plan covering specific areas of Franklin County as described below.

SECTION 2. Legal Description. The following described real estate is hereby designated as the Chapin Urban Revitalization Area:

The boundaries for the Chapin Revitalization Area are as follows:

A Tract commencing at the East Quarter (E1/4) Corner of Section Twenty-nine (29), Township Ninety-three (93) North, Range Twenty (20) West of the 5th P.M, Franklin County, Iowa; thence South 05°43'35" West 383.75 feet along the East line of the Southeast Quarter (SE ¼) of said Section Twenty-nine (29), to the point of beginning; thence Northwesterly 670.45 feet along a 676.62 foot radius curve concave Southwesterly, having a chord bearing North 56°38'02" West 643.36 feet; thence North 85°01'15" West 1097.87 feet; thence Northwesterly 1302.94 feet along a 914.93 foot radius curve concave Northeasterly, having a chord bearing North 44°13'22" West 1195.59 feet to a point on the East railroad right of way line; thence South 04°59'09" West 1648.00 feet along said East right of way line; thence Northeasterly 1234.62 feet along a 914.93 foot radius curve concave Southeasterly, having a chord bearing North 52°13'30" East 1143.05 feet; thence South 89°06'55" East 151.85 feet thence South 85°01'15" East 1012.40 feet; thence Southeasterly 738.09 feet along a 596.62 foot radius curve concave

Southwesterly, having a chord bearing South 49°34'46" East 691.92 feet to a point on the said East line of the Southeast Quarter (SE ¼); thence North 05°43'35" East 175.35 feet along said East line to the point of beginning. NOTE: The East line of the Southeast Quarter (SE ¼) is assumed to bear South 05°43'35" W; *and*, that part of Southwest Quarter (SW ¼) of Section Twenty-eight (28), Township Ninety-three (93) North, Range Twenty (20) West of the 5th P.M, Franklin County, Iowa described as following to wit: - Beginning at the point of intersection of South Line of said Section with the Westerly Line of First Street thence Northerly along the Westerly Line of said First Street a distance of 1523 feet to the South Line of North Street thence West along the South Line of said North Street a distance of 200 feet, more or less, to a point 50 feet Easterly of, as measured at Right Angles from the Center Line of the Main Track of the former The Minneapolis & St Louis Railway Company, now the Chicago and North Western Railway Company, as now located and established; thence Southerly along a line parallel with the Center Line of said Main Track to a point 9 feet Easterly of, as measured radially from the Center Line of Spur Track I, C.C. No. 153 of said Railway Company, as now located and established; thence Southerly along a line parallel with the Center Line of said Spur Track to a point 50 feet Easterly of, as measured at Right Angles from the Center Line of said Main Track; thence southerly along a line parallel with the Center Line of said Main Track to the South Line of said Section, thence East along the South Line of said Section to the point of beginning.

SECTION 3. Benefits. The benefits of revitalization shall be only to the extent provided by the revitalization plan as heretofore adopted by the Franklin County Board of Supervisor's and that any person, firm, corporation or other entity seeking to utilize the benefits of revitalization shall comply with the requirements set forth in that revitalization plan as hereby adopted.

SECTION 4. Repealer. All ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

SECTION 5. Severability. 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.

ORDINANCE NO. 1.8**AN ORDINANCE PROVIDING FOR THE DIVISION OF TAXES LEVIED ON TAXABLE PROPERTY IN THE NORTHERN PIPE URBAN RENEWAL AREA, PURSUANT TO SECTION 403.19 OF THE CODE OF IOWA**

BE IT ENACTED by the Board of Supervisors of Franklin 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 Northern Pipe Urban Renewal Area, each year by and for 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, including bonds proposed to be issued by Franklin County 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 Franklin County, Iowa.

“Urban Renewal Area” shall mean the Northern Pipe Urban Renewal Area, the boundaries of which are set out below, such area having been identified in the Urban Renewal Plan approved by the Board of Supervisors by resolution adopted on December 9, 2002:

Lots 1 and 2, except the South 170’ of the West 150’ of Lot 2, located in the Hampton Air Industrial Park, City of Hampton, Franklin County, Iowa

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 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, except that 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 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 the 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.

ORDINANCE NO. 1.9

Repealed pursuant to Iowa Acts 2008 House File 2663

ORDINANCE 1.10**ASSESSMENT OF WIND ENERGY CONVERSION PROPERTY**

Be it enacted by the Board of Supervisors of Franklin County, Iowa:

SECTION 1. Purpose. The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to Iowa Code Chapter 427B.26.

SECTION 2. Definitions. For use in this ordinance, certain terms and words used herein shall be interpreted or defined as follows:

- (a) "NET ACQUISITION COST" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.
- (b) "WIND ENERGY CONVERSION PROPERTY" means the entire wind plant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.

SECTION 3. Authority to Establish. The Board of Supervisors is authorized, pursuant to Iowa Code Chapter 427B.26 to provide by ordinance for special valuation of wind energy conversion property as provided in Section 4.

SECTION 4. Establishment. Pursuant to Iowa Code Chapter 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provisions in Iowa Code Chapter 441.21(8)(b) and (c), and Iowa Code Chapters 428.24 to 428.29. The special valuation shall only apply to wind energy conversion property first assessed on or after January 1, 1994, and on or after the effective date of this ordinance.

SECTION 5. Amount of Valuation. Wind energy conversion property first assessed on or after the effective date of the ordinance shall be valued by the county assessor for property tax purposes as follows:

- (a) For the first assessment year, at zero percent (0%) of the net acquisition cost.
- (b) For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.
- (c) For the seventh and succeeding assessment years, at thirty percent (30%) of the net acquisition cost.

SECTION 6. Declaration of Special Valuation. The taxpayer shall file with the county assessor by February 1 of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have the property assessed at the

value determined under Section 5 lieu of the valuation assessment provisions in Iowa Code Chapter 441.21(9)(b) and (c), and Iowa Code Chapters 428.24 to 428.29.

SECTION 7. Reporting Requirements. The following reports shall be filed annually with the County Assessor by the taxpayer; in the first year, with the declaration of intent as prescribed in Section 6; and by Feb. 1 of each year thereafter:

- (a) Copy of Asset ledger sheet to IRS;
- (b) Engineering breakdown of component parts;
- (c) Tower numbering system;
- (d) Name of contact person, phone number, FAX number, and mailing address;
- (e) Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lessor and lessee regarding who is responsible for the property tax on the leased equipment.

SECTION 8. Repeal of Special Valuation. If in the opinion of the Board of Supervisors continuation of the special valuation provided under Section 4 ceases to be of benefit to the county, the Board of Supervisors may repeal the ordinance. Property specially valued under section 4 prior to repeal of the ordinance shall continue to be valued under Section 4 until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.

SECTION 9. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 10. Severability Clause. If any section, provision, or other part of this ordinance shall be adjudged invalid or unconstitutional, said adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or other part thereof not adjudged invalid or unconstitutional.

ORDINANCE NO. 1.11**AN ORDINANCE PROVIDING FOR THE DIVISION OF TAXES LEVIED
ON TAXABLE PROPERTY IN THE FRANKLIN COUNTY-DOWS
URBAN RENEWAL AREA, PURSUANT TO SECTION 403.19 OF THE
CODE OF IOWA**

BE IT ENACTED by the Board of Supervisors of Franklin 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 Franklin County-Dows 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, including bonds proposed to be issued by Franklin County 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 Franklin County, Iowa.

“Urban Renewal Area” shall mean the Franklin County-Dows Urban Renewal Area, the boundaries of which are set out below, such area having been identified in the Urban Renewal Plan approved by the Board of Supervisors by resolution adopted on May 27, 2008:

CERTAIN REAL PROPERTY SITUATED IN FRANKLIN COUNTY, IOWA
MORE PARTICULARLY DESCRIBED AS FOLLOWS:

THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER
(SE1/4SE1/4), SECTION TWENTY (20), TOWNSHIP NINETY-ONE (91),
RANGE TWENTY-TWO (22).

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 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, 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 as provided by law.