

# ORDINANCE NO. 29

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the 2018 Addition to the Ida County Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa

WHEREAS, the Board of Supervisors of Ida County, Iowa (the "County") previously enacted an ordinance entitled "An Ordinance Providing For The Division Of Taxes Levied On Taxable Property In The Ida County Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa"; and

WHEREAS, pursuant to that ordinance, certain taxable property within the Ida County Urban Renewal Area in the County was designated a "tax increment district"; and

WHEREAS, the Board of Supervisors now desires to increase the size of the "tax increment district" by adding additional property;

BE IT ENACTED by the Board of Supervisors of Ida 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 2018 Addition to the Ida County Urban Renewal Area of the County, 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 the 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 Ida County, Iowa.

"2018 Urban Renewal Area Addition" shall mean the 2018 Addition to the Ida County Urban Renewal Area of Ida County, Iowa, the legal description of which is set out below, approved by the Board of Supervisors by resolution adopted on the 2<sup>nd</sup> day of January, 2018:

Certain real property situated in Ida County, State of Iowa, more particularly described as follows:

Certain real property bearing the following Ida County Property Tax Parcel Identification Numbers:

Ida County Number	Turbine Number	Parcel (Exhibit A) District	Parcel Number	Note
substation		BLABI (See Attached)	07-10-253	
1	1	SILGA	06-18-376T	
2	4	LOGBI	05-24-101T	
3	5	SILGA	06-19-126T	
4	8	LOGBI	05-25-351T	
5	9	LOGBI	05-25-301T	
6	10	SILBI	06-30-276T	
7	11	SILBI	06-29-376T	
8	12	SILBI	06-28-326T	
9	13	SILBI	06-28-301T	
10	14	SILBI	06-28-126T	
11	15	SILBI	06-28-176T	
12	18	SILBI	06-31-301T	
13	19	SILBI	06-32-151T	
14	20	SILBI	06-32-176T	
15	21	SILBI	06-33-251T	
16	22	SILBI	06-33-301T	
17	23	SILBI	06-33-426T	
18	24	SILBI	06-34-326T	
19	25	SILBI	06-34-427T	
20	28	BLABI	07-04-226T	
21	29	BLABI	07-04-451T	
22	30	BLABI	07-04-476T	
23	31	BLABI	07-03-351T	
24	32	BLABI	07-09-301T	

25	33	BLABI	07-09-426T
26	34	BLABI	07-09-476T
27	35	BLABI	07-10-376T
28	36	BLABI	07-10-426T
29	37	BLABI	07-10-401T
30	38	BLAOA	07-11-326T
31	39	BLAOA	07-11-301T
32	40	BLABI	07-16-251T
33	41	BLABI	07-16-151T
34	42	BLABI	07-16-401T
35	43	BLAOA	07-15-351T
36	44	BLAOA	07-15-301T
37	45	BLAOA	07-15-426T
38	46	CORBI	08-28-151T
39	47	CORBI	08-28-176T
40	48	CORBI	08-27-251T
41	49	BLAOA	07-27-251T
42	50	BLAOA	07-26-301T
43	51	BLAOA	07-26-301T
44	52	BLAOA	07-26-426T
45	53	BLAOA	07-26-401T
46	54	BLAOA	07-25-376T
47	55	BLAOA	07-25-451T
48	56	BLAOA	07-25-476T
49	57	CORBI	08-32-376T
50	58	CORBI	08-32-301T
51	59	CORBI	08-32-401T
52	60	CORBI	08-33-326T
53	61	CORBI	08-33-301T
54	62	CORBI	08-33-151T
55	63	CORBI	08-34-351T
56	64	CORBI	08-34-376T
57	65	CORBI	08-34-151T
58	66	CORBI	08-35-151T
59	67	CORBI	08-35-176T
60	68	CORBI	08-36-251T
61	69	BLABI	07-34-126T
62	70	BLAOA	07-34-301T
63	71	BLAOA	07-34-426T
64	72	BLAOA	07-34-401T
65	73	BLAOA	07-35-326T
66	74	BLAOA	07-35-301T
67	75	BLAOA	07-35-426T
68	76	BLAOA	07-36-426T
69	77	GRABI	11-04-401T
70	78	GRABI	11-03-326T
71	79	GRABI	11-03-276T
72	80	GRABI	11-03-151T
73	81	GRABI	11-03-176T
74	82	GRABI	11-01-251T
75	83	GRABI	11-01-301T
76	84	GRABI	11-01-426T
77	85	GRABI	11-01-401T
78	86	HAYBI	12-06-451T
79	87	HAYBI	12-06-401T
80	88	HAYBI	12-05-251T
81	89	HAYBI	12-05-276T
82	90	HAYBI	12-05-151T
83	91	HAYBI	12-05-176T
84	92	HAYBI	12-04-201T
85	93	HAYBI	12-04-401T
86	94	HAYOA	12-03-326T
87	95	HAYOA	12-03-276T
88	96	HAYOA	12-03-151T
89	97	HAYOA	12-02-251T
90	98	HAYOA	12-02-276T
91	99	HAYOA	12-01-276T

92	100	SILBI	06-19-401T
93	101	HAYOA	12-01-101T
94	102	GRABI	11-11-426T
95	103	GRABI	11-12-251T
96	104	GRABI	11-12-276T
97	105	GRABI	11-12-151T
98	106	GRABI	11-12-176T
99	107	HAYBI	12-07-351T
100	108	HAYBI	12-07-376T
101	109	HAYBI	12-07-151T
102	110	HAYBI	12-07-476T
103	111	HAYBI	12-08-151T
104	112	HAYBI	12-08-176T
105	113	HAYBI	12-08-452T
106	114	HAYBI	12-08-477T
107	115	HAYOA	12-10-201T
108	116	HAYOA	12-10-126T
109	119	GRABI	11-17-101T
110	120	GRABI	11-16-226T
111	121	GRABI	11-16-201T
112	122	GRABI	11-15-276T
113	123	GRABI	11-13-376T
114	124	GRABI	11-13-301T
115	125	GRABI	11-13-151T
116	126	GRABI	11-13-176T
117	127	HAYBI	12-18-126T
118	128	HAYSC	12-18-376T
119	129	HAYSC	12-18-426T
120	130	HAYSC	12-18-401T
121	131	HAYBI	12-16-326T
122	132	HAYBI	12-16-301T
123	133	HAYBI	12-16-176T
124	134	HAYBI	12-15-251T
125	135	HAYOA	12-14-326T
126	136	HAYOA	12-14-276T
127	137	HAYOA	12-14-426T
128	138	HAYOA	12-14-401T
129	139	GRABI	11-04-426T
130	140	GRABI	11-15-126T
131	141	GRABI	11-23-251T
132	142	GRABI	11-23-201T
133	143	GRABI	11-23-126T
134	144	HAYSC	12-19-226T
Towers within 2 miles of city limits			

An approximately 14 acre tract located in the Southwest Quarter (SW1/4) of the Northwest Quarter (NW1/4) of Section 10, all in Township 87 North, Range 39 West of the 5<sup>th</sup> P.M., Ida County, Iowa, more particularly described as:

Beginning at the West 1/4 corner of said Section 10, thence N01°42'08"E, 705.03 feet along the West line of said SW 1/4 NW 1/4 to a point; thence S88°52'05"E, 910.05 feet to a point; thence S01°42'08"W, 705.03 feet to a point on the South line of said SW 1/4 NW 1/4; thence N88°52'05"W, 910.05 feet along said South line to the point of beginning. Said parcel contains 14.72 acres, more or less, which includes 0.53 acres, more or less, of existing road right-of-way.

"Urban Renewal Area" shall mean the entirety of the Ida County Urban Renewal Area as amended from time to time.

Section 3. Provisions for Division of Taxes Levied on Taxable Property in the 2018 Urban Renewal Area Addition. After the effective date of this ordinance, the taxes levied on the taxable property in the 2018 Urban Renewal Area Addition 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 2018 Urban Renewal Area Addition 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 2018 Urban Renewal Area Addition, 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 2018 Urban Renewal Area Addition 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 2018 Urban Renewal Area Addition 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, taxes for the instructional support program levy of a school district imposed pursuant to Section 257.19 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 2018 Urban Renewal Area Addition 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 2018 Urban Renewal Area Addition 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 Addition 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.

First consideration passed by the Board of Supervisors of Ida County, Iowa, the 2<sup>nd</sup> day of January, 2018.

  
Chairperson

Attest:

  
County Auditor