CERTIFICATION

Attached hereto is the supporting documentation for the filing of Delaware County Ordinance #9 as follows:

1. Delaware County Ordinance #9 signed by the Board of Supervisors on August 15, 1994.
2. Resolution adopting Ordinance #9, signed by the Board of Supervisors.
3. Copy of the Supervisors' Minutes dated August 15, 1994 in Book V showing the reading of Ordinance #9 and adoption of the Resolution.
4. Copy of proof of publication of Delaware County Ordinance #9 in The Manchester Press on August 23, 1994 and in the Delaware County Leader on August 24, 1994.

I, Sharon McCrabb, County Auditor, do hereby certify that the attached are original instruments or true copies of the above listed instruments.

Dated this 8th day of September, 1994.

Sharon McCrabb, Delaware County Auditor

STATE OF IOWA)
) SS:
DELAWARE COUNTY)

Subscribed and sworn to me and in my presence by Sharon McCrabb, Delaware County Auditor this 8th day of September, 1994.

Carolyn A. Wilson, Notary Public in and for the State of Iowa.

My commission expires 12-17-95.

FILE No. 67-741
RECORDING FEE $ N/C
TRANSFER FEE $

FILED FOR RECORD THE 8 DAY OF Sep, 19 94 AT 3:45 O'CLOCK P. M. BOOK 5 PAGE 46

STATE OF IOWA, DELAWARE COUNTY
Deborah L. Peyton, Recorder
Misc.

DELAWARE COUNTY ORDINANCE #9

AN ORDINANCE TO IMPOSE A LOCAL OPTION SALES AND SERVICES TAX IN DELAWARE COUNTY

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF DELAWARE COUNTY, IOWA:

Section 1. Local Option Sales and Services Tax

There is imposed a local sales and services tax applicable to transactions within the incorporated areas of:

Colesburg
Delaware
Delhi
Earlville
Greeley
Manchester
Masonville

of Delaware County, Iowa. The rate of the tax shall be 1% of the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, of the Iowa Code in the cities where the tax is imposed except those transactions exempted from the sales and services tax by Section 422B.8 of the Iowa Code, as amended.

The local sales and services tax is imposed on transactions occuring on or after October 1, 1994 until December 31, 1999, within the incorporated areas of Colesburg, Delaware, Delhi, Earlville, Greeley, Manchester and Masonville. The tax shall be collected by all persons required to collect State gross receipts and taxes.

Section 2. Effective Date

This ordinance shall be in effect October 1, 1994 and until December 31, 1999.

Section 3. Repealer

All ordinances and parts thereof in conflict herewith are hereby repealed.

Passed by the Board of Supervisors on this 15th day of August, 1994.

Delaware County Board of Supervisors

G. Eldon Koeneke, Chairman

Jerome E. Besler, Vice-Chairman

Bob Clemen, Absent

ATTEST:

Sharon McCrabb, County Auditor and
Ex officio Clerk of the Board

RESOLUTION

WHEREAS, the voters in the Cities of Colesburg, Delaware, Delhi, Earlville, Greeley, Manchester and Masonville, all within Delaware County, Iowa, approved the question of a local option sales and services tax at the election held on August 9, 1994; and

WHEREAS, counties are required to impose a local option sales and services tax by ordinance in those political jurisdictions that the question received majority approval; and

WHEREAS, the Board has considered this ordinance to impose said tax and has waived further readings of the ordinance,

NOW, THEREFORE, BE IT RESOLVED by the Delaware County Board of Supervisors as follows:

Section 1. The attached ordinance, entitled Local Option Sales and Services Tax in Delaware County and numbered 9 is hereby adopted.

Section 2. The Auditor is directed to publish said ordinance as required by law.

Section 3. The County Auditor is further directed to certify copies of the Local Option Sales and Services Tax in Delaware County Ordinance to the Iowa Department of Revenue and Finance and to the Clerks of the Cities where the tax is imposed.

Section 4. This resolution shall take effect immediately.

Delaware County Board of Supervisors

G. Eldon Koeneke

G. Eldon Koeneke, Chairman

Jerome E. Besler

Jerome E. Besler, Vice-Chairman

Bob Clemen: Absent

ATTEST:

Sharon McCrabb, County Auditor

ONEIDA

Upon public measure L "To authorize impoisiton of a local sales and services tax in the City of Oneida at the rate of 1% to be effective from October 1, 1994 until December 31, 1999" there were Seventeen (17) votes cast of which Five (5) votes were cast for the measure and there were Twelve (12) votes cast against the measure. The measure was declared not adopted.

Upon the public measure O "To discontinue the City of Oneida, Iowa, the territory described in the City of Oneida's petition approved by the City Development Committee, State of Iowa, on June 23, 1994. Said territory consisting of approximately 458 acres of real property incorporated as the City of Oneida" there were Seventeen (17) votes cast of which Thirteen (13) votes were cast for the measure and Four (4) votes were cast against the measure. The measure was declared adopted.

RYAN

Upon public measure M "To authorize imposition of a local sales and services tax in the City of Ryan at the rate of 1% to be effective from October 1, 1994 until December 31, 1999" there were Fifty Six (56) votes cast of which Twenty One (21) votes were cast for the measure and Thirty Five (35) votes were cast against the measure. The measure was declared not adopted.

UNINCORPORATED AREA OF DELAWARE COUNTY

Upon public measure N "To authorize impostion of a local sales and services tax in the unincorporated area of the County of Delaware at the rate of 1% to be effective from October 1, 1994 until December 31, 1999" there were Five Hundred Eighteen (518) votes cast of which Two Hundred Two (202) votes were cast for the measure and Three Hundred Sixteen (316) votes were cast against the measure. The measure was declared not adopted.

The following claims were allowed for payment:

GENERAL BASIC FUND

Helen Arthur	mileage	15.00
Mary Lou Beswick	mileage	3.25
Martin Bockenstedt	mileage	14.50
Henry Brunsman	mileage	6.75
Gladys Childs	mileage	2.00
Marcheta Cooey	mileage	11.75
Irene Cummings	mileage	8.50
Donald Domeyer	room rental	25.00
Rita Domeyer	mileage	12.50
Martha Durey	mileage	6.50
Rita Engelken	mileage	9.75
Irene Fishel	mileage	7.50
Joshua J. Fuller	mileage	1.75
Shirley Gates	mileage	10.00
Mary F. Jasper	mileage	20.00
Grace Lint	mileage	5.00
Joan S. Loecke	mileage	18.50
Mary McDowell	mileage	12.50
Edith Merten	mileage	12.50
Margaret Monaghan	mileage	3.88
Patricia Nefzger	mileage	10.00
Helen Palmersheim	mileage	7.50
Vivian Pogue	mileage	12.00
Catherine Quint	mileage	9.25
Richard Ryan	mileage	3.50
Elizabeth Schaul	mileage	8.00
Lois Schulte	mileage	6.00
Arlene Spellerberg	mileage	5.00
Herbert Sprague	mileage	4.50
St. Mark's Parish Center	room rental	25.00
St. Patrick's Gym	room rental	25.00
Lela Thomas	mileage	1.50
Jill Tracey	mileage	5.00
Verna Vaske	mileage	3.25
Henry Vesey	mileage	5.00
Donna Welterlen	mileage	7.50
Burdette Wessel	mileage	25.00
Kathleen Willenborg	mileage	24.75
Billie Zumbach	mileage	22.00
U. S. Postmaster	postage - Co. Attny.	189.00

There being no further business this meeting adjourned. These minutes were read and approved.

G. Eldon Koeneke, Chairman

Sharon McCrabb, Auditor

****

August 15, 1994
Manchester, Iowa

STATE OF IOWA)
) SS:
DELAWARE COUNTY)

The Delaware County Board of Supervisors met in regular session this date at 10:00 A.M. with Koeneke and Besler present and Clemen, absent. G. Eldon Koeneke, Chairman, called the meeting to order.

Delaware County Ordinance #9 was considered and read as follows:

DELAWARE COUNTY ORDINANCE #9

AN ORDINANCE TO IMPOSE A LOCAL OPTION SALES AND SERVICES TAX IN DELAWARE COUNTY

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF DELAWARE COUNTY, IOWA:

Section 1. Local Option Sales and Services Tax

There is imposed a local sales and services tax applicable to transactions within the incorporated areas of:

Colesburg	Delhi	Greeley	Masonville
Delaware	Earlville	Manchester	

of Delaware County, Iowa. The rate of the tax shall be 1% of the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, of the Iowa Code in the cities where the tax is imposed except those transactions exempted from the sales and services tax by Section 422B.8 of the Iowa Code, as amended.

The local sales and services tax is imposed on transactions occuring on or after October 1, 1994 until December 31, 1999, within the incorporated areas of Colesburg, Delaware, Delhi, Earlville, Greeley, Manchester and Masonville. The tax shall be collected by all persons required to collect State gross receipts and taxes.

Section 2. Effective Date

This ordinance shall be in effect October 1, 1994 and until December 31, 1999.

Section 3. Repealer

All ordinances and parts thereof in conflict herewith are hereby repealed.

Passed by the Board of Supervisors on this 15th day of August, 1994.

Delaware County Board of Supervisors
/S/ G. Eldon Koeneke, Chairman
/S/ Jerome E. Besler, Vice-Chairman
Bob Clemen, Absent

ATTEST:
/S/ Sharon McCrabb, County Auditor
and Ex officio Clerk of the Board

Motion made by Besler, seconded by Koeneke and carried that the reading of Delaware County Ordinance #9 be approved.

Motion made by Besler, seconded by Koeneke and carried that the following Resolution be approved:

RESOLUTION

WHEREAS, the voters in the Cities of Colesburg, Delaware, Delhi, Earlville, Greeley, Manchester and Masonville, all within Delaware County, Iowa, approved the question of a local option sales and services tax at the election held on August 9, 1994; and

WHEREAS, counties are required to impose a local option sales and services tax by ordinance in those political jurisdictions that the question received majority approval; and

WHEREAS, the Board has considered this ordinance to impose said tax and has waived further readings of the ordinance,

NOW, THEREFORE, BE IT RESOLVED by the Delaware County Board of Supervisors as follows:

Section 1. The attached ordinance, entitled Local Option Sales and Services Tax in Delaware County and numbered 9 is hereby adopted.

Section 2. The Auditor is directed to publish said ordinance as required by law.

Section 3. The County Auditor is further directed to certify copies of the Local Option Sales and Services Tax in Delaware County Ordinance to the Iowa Department of Revenue and Finance and to the Clerks of the Cities where the tax is imposed.

Section 4. This resolution shall take effect immediately.

Delaware County Board of Supervisors
/S/ G. Eldon Koeneke, Chairman
/S/ Jerome E. besler, Vice-Chairman
Bob Clemen: Absent

ATTEST:
/S/ Sharon McCrabb, County Auditor

Motion made by Besler, seconded by Koeneke and carried that the Renewal Application for Class C Beer Permit and Application for Sunday Sales by E-Z Pickin's, Inc. effective 8-27-94 be approved.

Motion made by Besler, seconded by Koeneke and carried that the tax sale certificate Delaware County currently holds on a mobile home listed in the name of John M. & Sandra L. Hadley at Sunset Beach be reissued to Len D. & Kay E. Staab of Cedar Rapids for the amount of $636.87.

Motion made by Besler, seconded by Koeneke and carried that the DOT voucher for copy services in the amount of $5.00 for project #5128 be approved.

Motion made by Besler, seconded by Koeneke and carried that the following county employees be allowed to attend their various meetings: Bob Tutton to attend a Veteran Affairs meeting in Dubuque on August 16th; Jerome Vesler to attend an Operation: New View meeting in Dubuque during the month of August; Brian Ridenour to attend an ISTEA meeting in Dubuque during the month of August.

Motion made by Besler, seconded by Koeneke and carried that the Belated Homestead Tax Credit Claim of David J. Stumpner of Manchester, Iowa be approved for taxes payable in 1994/95.

Culvert quotes were read by Brian Ridenour as follows: Midwestern Culvert, LTD. of Ankeny, Iowa - $10,103.94; Northern Iowa Construction of Cedar Rapids, Iowa - $10,350.00; Metal Culverts, Inc. of Jefferson City, Missouri - $13,194.90.

Motion made by Besler, seconded by Koeneke and carried that the low quote of Midwestern Culvert, Ltd. in the amount of $10,103.94 be accepted.

Salt quotes were read by Brian Ridenour as follows: Nroth American, Overland Park, Kansas - $29.15 per ton; Morton Salt, Chicago, Illinois - $29.32/ton; Cargill, Minneapolis, Minnesota - $33.29/ton; Akzo Nobel Salt, Inc., Clarks Summit, Pennsylvania - $33.49/ton.

STATE OF IOWA, Delaware County-ss.

I, Larry K. Woellert, being duly sworn depose and say that I am publisher of The Manchester Press, a newspaper published weekly in Manchester, in said county, and that the Ordinance #9

in case of Delaware County

a copy of which is hereto attached, was published in said newspaper for 1 weeks consecutively; the first publication having been made on the 23rd day of August A.D. 19 94, and the last on the ____ day of ____ A.D. 19____

Publication fee, $ 16.93

Larry K. Woellert

Subscribed by Larry K. Woellert and by him sworn to before me, a notary public in and of Delaware County, Iowa this 30th day of August A.D. 19 94

Witness my hand and seal the date last above written.

Doris Tucker Notary Public

DELAWARE COUNTY ORDINANCE #9

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Passed by the Board of Supervisors on this 15th day of August, 1994.

Delaware County Board of Supervisors

G. Eldon Koeneke, Chairman

Jerome E. Besler, Vice-Chairman

Bob Clemen, Absent

ATTEST:

Sharon McCrabb, County Auditor and Ex officio Clerk of the Board

P29

8-23-94

Legal Notice

DELAWARE COUNTY ORDINANCE #9

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Delaware County Board of Supervisors
G. Eldon Koenecke, Chairman
Jerome E. Besler, Vice Chairman
Bob Clemen, Absent

ATTEST:
Sharon McCrabb, County Auditor and
Ex officio Clerk of the Board

State of Iowa, Delaware County, ss.

I, Mary Nelle, being duly sworn, state that I am the publisher of the Delaware County Leader, a newspaper published at Hopkinton, Delaware County, Iowa, and the attached notice was published in said newspaper for One consecutive weeks beginning Aug 24 19 94, and ending Same 19____, Printer's fees, $ 13.01.

Mary Nelle

Subscribed in my presence and sworn to before me by Mary Nelle on this 2nd day of September, 1994.

My Commission Expires Jan 25-1995

Geraldine A Kuckes
Notary Public