CERTIFICATION

Attached hereto is the supporting documentation for the filing of Delaware County Ordinance #10 as follows:

1. Delaware County Ordinance #10 signed by the Board of Supervisors on February 13, 1995.
2. Resolution adopting Ordinance #10, signed by the Board of Supervisors.
3. Copy of the Supervisors' Minutes dated February 13, 1995 in Book V, Pg. 340 showing the reading of Ordinance #10 and adoption through the Resolution.
4. Copy of proof of publication of Delaware County Ordinance #10 in The Manchester Press on February 21, 1995 and in the Delaware County Leader on February 22nd, 1995.

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

Dated this 3 day of March, 1995.

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 3 day of March, 1995.



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

My commission expires 12-17-95.

FILE No. 109-2272
RECORDING FEE $ N/C
TRANSFER FEE $

FILED FOR RECORD THE 3 DAY OF March, 1995 AT 2:42 O'CLOCK P M. BOOK 5 PAGE 115

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

DELAWARE COUNTY ORDINANCE #10

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 unincorporated areas of Delaware County and within the incorporated areas of:

DUNDEE
DYERSVILLE
HOPKINTON
RYAN

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 April 1, 1995 until December 31, 1999, within the incorporated areas of Dundee, Dyersville, Hopkinton, Ryan and within the unincorporated (rural) area of Delaware County. 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 April 1, 1995 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 13th day of February, 1995.

SEAL OF THE COUNTY OF DELAWARE, IOWA

Delaware County Board of Supervisors

Jerome E. Besler, Chairman

Bob Clemen

G. Eldon Koeneke

ATTEST:

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

RESOLUTION

WHEREAS, the voters in the Cities of Dundee, Dyersville, Hopkinton and Ryan, all within Delaware County, Iowa, and the unincorporated (rural) area of Delaware County, Iowa, approved the question of a local option sales and services tax at the election held on February 7, 1995; 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 10 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

Jerome E. Besler, Chairman

Bob Clemen

G. Eldon Koeneke

Sharon McCrabb, County Auditor

BE IT FURTHER ORDERED that the County Auditor publish Notice of Public Hearing in one offical paper of the County.

Dated this 13th day of February, 1995.

Delaware County Board of Supervisors
/S/ Jerome E. Besler, Chairman

ATTEST: /S/ Sharon McCrabb, Auditor

The first reading of Delaware County Ordinance #10 was read as follows:

DELAWARE COUNTY ORDINANCE #10

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Passed by the Board of Supervisors on this 13th day of February, 1995.

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

ATTEST: /S/ Sharon McCrabb, County Auditor
& Ex-Officio Clerk of the Board

Motion made by Koeneke, seconded by Clemen and carried that any further readings be waived by the Board and that the Ordinance #10 be passed this date.

Motoin made by Clemen, seconded by Koeneke and carried that the following Resolution be approved:

RESOLUTION

WHEREAS, the voters in the Cities of Dundee, Dyersville, Hopkinton and Ryan, all within Delaware County, Iowa, and the unincorporated (rural) area of Delaware County, Iowa, approved the question of a local option sales and services tax at the election held on February 7, 1995; 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,

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

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Section 4. This resolution shall take effect immediately.

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

ATTEST: /S/ Sharon McCrabb, County Auditor

Motion made by Koeneke, seconded by Clemen and carried that the following county employees be allowed to attend their respective meetings: Jerome E. Besler to attend an ECIA meeting in Dubuque on February 15th and to attend a Planning Council meeting in Strawberry Point on February 14th; that all the Supervisors be allowed to attend a meeting on Senate File #69 in Des Moines on February 16th.

Motion made by Clemen, seconded by Koeneke and carried that the Amended 1994/95 FY Budget be approved for filing and publication and that a public hearing be set for 1:15 P.M. in the jail basement on February 27th, 1995.

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 #10

in case of Delaware County Board of Supervisors

a copy of which is hereto attached, was published in said newspaper for 1 weeks consecutively; the first publication having been made on the 21st day of February A.D. 19 95, and the last on the _____ day of _____ A.D. 19____

Publication fee, $ 24.74

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 28th day of February A.D. 19 95

Witness my hand and seal the date last above written.

Dawn Decker Notary Public

Book 5 Page 115

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Delaware County Board of Supervisors

Jerome E. Bealer, Chairman

Bob Clemen

G. Eldon Koeneke

SEAL OF THE COUNTY OF DELAWARE, IOWA

ATTEST:

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

2-21-95 P55

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Delaware County Board of Supervisors

Jerome E. Besler, Chairman

Bob Clemen

G. Eldon Koeneke

ATTEST:

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

State of Iowa, Delaware County, ss.

I, Mary Neele, 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 Feb. 22 19 95, and ending Same 19____, Printer's fees, $ 11.72.

Mary Neele

Subscribed in my presence and sworn to before me by Mary Neele on this 24th day of February, 19 95.

Jan 26- 1998

Geraldine P Huber

Notary Public