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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared by/Return to: Carla K. Becker, Delaware County Auditor, 301 E. Main St, Manchester, IA 52057 563 927-4701

CERTIFICATION
ORDINANCE #29

Attached hereto is the supporting documentation for the recording of Delaware County Ordinance #29 as follows:

1. Delaware County Ordinance #29 signed by the Board of Supervisors on January 28, 2008.
2. Copies of the Proofs of Publication for the Public Notice of Consideration of Ordinance #29 published in the Manchester Press and the Delaware County Leader on January 15, 2008.
3. Resolution adopting Ordinance #29, signed by the Board of Supervisors on January 28, 2008.
4. Copy of the Supervisors' minutes dated January 28, 2008, in Book 1 pages 132-135, showing the reading of Ordinance #29 and adoption of the Resolution.
5. Copies of the Proofs of Publication of Delaware County Ordinance #29 in the Manchester Press and the Delaware County Leader on February 5, 2008.

I, Carla K. Becker, Delaware County Auditor, do hereby certify that the attached are original instruments or true copies of the above.

Dated this 20th day of March, 2008.

Carla K. Becker

Carla K. Becker, Delaware County Auditor

STATE OF IOWA)
) SS:
DELAWARE COUNTY)

Subscribed and sworn to me and in my presence by Carla K. Becker, Delaware County Auditor, this 20th day of March, 2008.

Andrea Schmidt

Andrea Schmidt, Notary Public in and for the State of Iowa.

NOTARIAL SEAL IOWA
ANDREA SCHMIDT
Commission Number 744417
My Commission Expires
December 14, 2009

ORDINANCE #29
LOCAL OPTION SALES AND SERVICES TAX

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within **the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan**, all in Delaware County, Iowa.

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 Option Sales and Services Tax applicable to transactions within the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423B – Local Option Tax, Division IV, of the Iowa Code.

The local sales/services tax is imposed on transactions occurring on or after January 1, 2010 until December 31, 2019 for the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax. 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, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 423A of the Iowa Code 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, and on the sale or rental of tangible personal property described in Section 423.45, subsections 26 and 27 of the Iowa Code.

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

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Board of Supervisors on this 28th day of January, 2008.

DELAWARE COUNTY OFFICIAL SEAL IOWA

Shirley E. Helmrichs

Shirley E. Helmrichs, Chairperson

Bill Skinner

Bill Skinner

Steven L. Koeneke

Steven L. Koeneke

Attest:

Carla K. Becker

Carla K. Becker, County Auditor
And/or Clerk of the Board of Supervisors

STATE OF IOWA, Delaware County-ss.

I, Kenneth J. Boesenberg, being duly sworn depose and say that I am general manager of The Manchester Press, a newspaper published weekly in Manchester, in said county, and that the

DEL. CO. SUPERVISORS

in case of PUBLIC NOTICE

a copy of which is hereto attached, was published in said newspaper for 1 weeks consecutively; the first publication having been made on the 15 day of JAN. A.D. 20 08 and the last on the 15 day of JAN. A.D. 20 08.

Publication fee, $ 7.38

Kenneth J Boesenberg

Subscribed by Kenneth J. Boesenberg and by him sworn to before me, a notary public in and of Delaware County, Iowa this 15 day of JAN. A.D. 20 08

Witness my hand and seal the date last above written.

Denise Deppe Notary Public

DENISE A. DEPPE
Commission Number 734551
My Comm. Exp. 5-19-08

PUBLIC NOTICE

Public Notice is hereby given that the Delaware County Board of Supervisors will meet to consider Ordinance #29 entitled "An Ordinance to Impose a Local Option Sales and Services Tax in Delaware County, Iowa" and Ordinance #30 entitled "An Ordinance to Impose a Local Option Sales and Services Tax for School Infrastructure in Delaware County, Iowa" at its regular meeting at 1:15 PM on January 28, 2008, in the Board of Supervisors Office, Main Level, Courthouse, Manchester, Iowa. Copies of the full text of each Ordinance are available to the public at the Delaware County Auditor's Office.

Carla K. Becker
Delaware County Auditor

p3

Notarization

State of Iowa, Delaware County, ss

I, Mary Helle, 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 January 15, 2008, and ending same, 20___.

PRINTERS FEES: $ 7.42

Mary Helle

Subscribed in my presence and sworn to
before me by Mary Helle
on this 29th day of
January, 2008.

Cathy S Harris
Notary Public

NOTARIAL SEAL IOWA
CATHY S. HARRIS
COMMISSION NUMBER 731078
MY COMMISSION EXPIRES
OCTOBER 19, 2010

PUBLIC NOTICE

Public Notice is hereby given that the Delaware County Board of Supervisors will meet to consider Ordinance #29 entitled "An Ordinance to Impose a Local Option Sales and Services Tax in Delaware County, Iowa" and Ordinance #30 entitled "An Ordinance to Impose a Local Option Sales and Services Tax for School Infrastructure in Delaware County, Iowa" at its regular meeting at 1:15 PM on January 28, 2008, in the Board of Supervisors Office, Main Level, Courthouse, Manchester, Iowa. Copies of the full text of each Ordinance are available to the public at the Delaware County Auditor's Office.

Carla K. Becker Delaware County Auditor

RESOLUTION
LOCAL OPTION SALES AND SERVICES TAX

WHEREAS, the voters in the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa, have approved the question of a local option sales and services tax at an election held on August 28th, 2007; and

WHEREAS, counties are required to impose a local option sales and services tax by ordinance in those political jurisdictions where 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 29 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 #29 to the Iowa Department of Revenue and Finance and to the clerk of the incorporated Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa, where the tax is imposed.

Section 4. This resolution shall take effect immediately.

Dated this 28th day of January, 2008.

Delaware County Board of Supervisors

Shirley E. Helmrichs

Shirley E. Helmrichs, Chairperson

Bill Skinner

Bill Skinner

Steven L. Koeneke

Steven L. Koeneke

DELAWARE COUNTY OFFICIAL SEAL IOWA

Attest:

Carla K. Becker

Carla K. Becker, Delaware County Auditor

STATE OF IOWA)
) Ss:
DELAWARE COUNTY)

January 28, 2008
1:15 PM

The Delaware County Board of Supervisors met in regular session this date at 1:15 PM with all members present. Also present were Mark Nahra, Tim Vick, Norm Wellman, Bruce Trapp, John LeClere, Jeff Madlom, Cindy Vorwald, Milt Kramer, Diane Nordman, Linda Gaul, Carla Becker and three (3) members of the media. Shirley Helmrichs, Chairperson, called the meeting to order.

Chairperson Helmrichs opened the public hearing on the construction application for a confinement feeding operation owned by Ron and Arlene Wulfekuhle as per public notice published in the Manchester Press and the Delaware County Leader on January 22, 2008. Supervisor Helmrichs explained that she will be doing a site visit with a representative from the Iowa DNR on Wednesday of this week. The site must score at least 440. The Supervisors matrix score and comments from the site visit will be discussed at the next supervisors' meeting on February 4th at 9:00 am. There being no additional comments from the public, either written or oral, the public hearing was closed.

Motion by Skinner, second by Koeneke and carried to approve the following employees to attend their respective meetings: Mark Nahra and Craig Davis, County Engineer and Assistant County Engineer, respectively, to attend the Fractured Critical Bridge Inspection Course in Ames, Iowa July 15, 16, 17 and 18, 2008; Steve Koeneke to attend the Operation New View Head Start union negotiations February 4, 2008 in Dubuque. All Ayes.

Motion made by Koeneke, second by Skinner and carried to approve the following county claims for payment:

Abbe Center	Outpatient	166.31	Industrial Supply Solutions	Minor Parts & Access	2873.36
Advanced Systems Inc	Maint-Off Equip/Furniture	304.44	Irish Reporting	Legal & Court Related	20.25
Advancement Services	Work Activity Services	675.00	Jones Co Engineer	Roads	13720.30
Alliant Energy	Electric Light & Power	2003.44	Koch Brothers	Office Equipment	300.63
Altorfer Inc	Construction & Maint	5985.06	Susan Krager	Repair/Maint-Misc.Equip	25.00
Aquila (PNG)	Natural & Lp Gas	1024.92	Kuhlman Quarries	Roads	746.14
Area Residential Care Inc	Sheltered Workshop	584.32	Lab Safety Supply Inc	Safety Items	185.21
Auto Glass Center	Repair/Maint-M Vehicle	100.00	Lahr Repair Inc	Construction & Maint	66.53
Bard Concrete	Roads	11884.39	Lake Design & Décor	Buildings-Repair & Maint	11.89
Barron Motor Supply	Construction & Maint	538.26	Lawson Products Inc	Construction & Maint	292.34
Carls Feed & Farm Store	Public Education Items	10.00	John Leclere	Buildings-Repair & Maint	128.40
City of Cedar Rapids	Other Transportation	20.00	Jill Lewis	Buildings-Repair & Maint	500.00
Chappy's LRC Inc	Custodial Supplies	564.00	Linn Co Community Services	Work Activity Services	591.80
Colesburg Public Library	Contrib.-Other Gov	1386.25	Manchester Cemetery Co	Care of Graves	132.50
City of Colesburg	Roads	1184.38	Manchester Motor Supply Inc	Construction & Maint	423.80
Commercial Lighting Co	Electrical Accessory	458.26	The Manchester Press	Board Proceedings	444.47
Community Care Inc	Work Activity Services	169.48	Manchester Public Library	Contrib.-Other Gov	5685.00
Community Services Assoc	Technical Assistance	50.00	Maquoketa Valley REC	Electric Light & Power	451.32
Computer Doctors Inc	Office Equipment/Furniture	219.00	Martin Equip of IA IL Inc	Construction & Maint	55.80
Continental Research Corp	Custodial Supplies	400.53	Mastercard	Telephone	130.95
Copy Systems Inc	Office Equipment/Furniture	415.80	Matt Parrott & Sons	Stationery/Forms	131.40
Country Ridge Apartments	Rent Payments	132.08	MEP Construction Inc	Buildings-Repair/Maint	7099.85
D&S Portables Inc	Custodial Supplies	262.50	Monkeytown	Stationery/Forms	469.28
Del Clay Impl Co Inc	Construction & Maint	16.68	MPH Industries Inc	Radio/Communications	3975.00
Delaware Co Recorder	Official Pub/Legal Notice	35.00	Murdoch-Linwood Funeral	Funeral Services	1500.00
Delhi Lumber	Wood & Lumber Prod	28.88	Mark J Nahra	Stationery/Forms	13.77
Delhi Public Library	Contrib.-Other Gov	1705.00	NE IA Telephone Service	Elec.Apparatus	49.95
City of Delhi	Electric Light & Power	1692.46	NetConnect	Office Equip/Furniture	760.00
Depart of Veterans Affairs	Bus	318.00	Norbys Farm Fleet	Construction/Maint	117.68
Des Moines Stamp Mfg Co	Stationery/Forms	26.70	North American Salt Co	Cover Aggregate/Sand	21353.09
DJ Repair	Repair/Maint-M Vehicle	153.68	Palmer Hardware Inc	Stationery/Forms	287.03
Don & Walt LLC	Repair/Maint-Misc Equip	374.50	Penn Center Inc	RCF	28000.00
Dons Truck Sales Inc	Construction & Maint	1320.90	Prairie View Management	RCF	4104.40
E-Z Pickins	Fuel	45.63	Regional Medical Home Care	Services	1152.00
Ed's Lawn Care	Case Mgmnt – Medicaid	70.00	Rite Price Office Supply	Stationery/Forms	157.40
Edgewood Public Library	Contrib.-Other Gov	1280.00	Road Machinery & Supplies	Construction/Maint	522.53
Edgewood Saw & Supply	Construction & Maint	17.64	Barbara Robinson	Employee Mileage/Subs	20.20
Electronic Engineering	Repair/Maint-Radio Equip	1336.50	Ruth Suckow Mem Library	Contrib.-Other Gov	1705.00
Tina Elgin	Case Mgmnt – Medicaid	240.00	RW McDowell Truck & Auto	Buildings-Repair/Maint	891.63
Emerson Manufacturing Inc	Construction & Maint	24.10	Sadler PowerTrain Inc	Construction & Maint	313.65
Election System & Software	Data Processing	142.50	Linda Schaul	Postage & Mailing	5.21
Everys Auto & Tire Center	Tires & Tubes	3999.76	Melanie A Schroeder	Mental Health Advocates	477.08
Excel Service Co	Repair/Maint-Fixed Equip	150.00	Scott VanKeppel LLC	Construction & Maint	257.56
First State Bank	Stationery/Forms	15.00	Scotwood Industries Inc	Cover Aggregate/Sand	7987.50
G&G Living Centers Inc	Sheltered Workshop	636.69	Silveredge Cooperative	Fuels	7623.59
Goodwill Ind of NE IA Inc	Community Support	139.30	SND Appraisals	Engineering Services	75.00
Grove Creek Farm	Engineering Services	506.76	Solutions Inc	Data Processing	346.73
Julie Hackbarth	Employee Mileage/Subs	188.07	St Joseph Equipment Inc	Minor Mv Parts & Access	109.74
Hasler Inc	Data Processing	135.00	State Collection Service	Utilities	369.96
Heartland Paper Company	Custodial Supplies	244.86	State Medical Examiner	Medical/Health Services	1400.00
Henderson Truck Equip	Construction & Maint	814.00	Terminal Supply Company	Construction & Maint	650.92
Hillcrest Comm Mental Health	Outpatient	338.48	Three Rivers FS	Utilities	40690.89
Hillcrest Family Services	Community Support	415.36	Truax Co Inc	Repair/Maint- Equip	263.07
Jim Hoeger	Engineering Services	300.00	Uniform Den Inc	Apparel & Uniform	74.95
Hopkinton Public Library	Contrib.-Other Gov/Organ	1705.00	United Building Centers	Buildings-Repair/Maint	1733.49
Hovden Oil Inc	Lubricants	3242.25	US Cellular	Telephone	55.32
Hydrite Chemical Co	Minor Mv Parts/Access	291.00	US Postmaster	Postage & Mailing	300.00
Ia Dept of Transportation	Roads	3364.32	US Postmaster	Postage & Mailing	150.40
IA Electronics/Omega Comm	Buildings-Repair/Maint	233.75	Walmart Community	Clothing & Dry Goods	484.30
Iowa League of Cities	Safety Items	100.00	Weber Paper Company	Shop Equipment	206.98
Iowa Newspaper Found	Educational/Training	90.00	West Payment Center	Magazines/Period/Books	286.50
IA Prison Industries	Park Development	232.65	Widner Drug	Prescriptions Medicine	152.00
IA St Sheriffs/Deputies Assn	Educational/Training	300.00	Dixie Willman	Employee Mileage/Subs	14.28
Iowa Telecom	Data Processing	1615.89	WW Electric Bill Williams	Buildings-Repair/Maint	412.54
Illowa Culvert & Supply	Steel-Iron-& Relat.Metals	25906.20			

All Ayes

Motion made by Skinner, second by Koeneke and carried to approve the "Application for Approval of Underground Construction on Delaware County Right-of-Way" for Aquila, Inc. to construct a 6" coated/wrapped steel natural gas main operating at 250 psi within the county right-of-way beginning .18 miles South of the intersection of 245th Street and 320th Avenue and ending at the intersection of 210th Street on the North side all being in Section Fourteen (14) of Township Eighty-eight North (T88N), Range Three West (R3W), North Fork Township. Installation would be 30-31 feet from the centerline of 320th Avenue on the East side of the right-of-way and continuing for approximately 6.1 miles, cross the intersection of 210th Street and continue North to the Ethanol Plant. A minimum of a four foot (4') depth below designed ditch line will be maintained. All Ayes.

Motion made by Koeneke, second by Skinner and carried to acknowledge receipt of the manure management plan updates from Joseph G. Wessels on the "Burkle Farm" in Section Thirty-two (32) and the "Home Site" in Section Thirty-four (34), all in Bremen Township. All Ayes.

Tim Vick, City Manager for the City of Manchester, Iowa, addressed the Board in regards to a proposed Communications Center Agreement between said City of Manchester and the County of Delaware. Mr. Vick explained that said proposed agreement is an exact duplicate of the agreement entered into by the two entities in 2005 with the exception of changes made to paragraphs 7a and 7g which address the issue of fee collection and cost allocation. Paragraph 7g includes a listing of communities and entities, other than Delaware County and the City of Manchester, who are served by said Communication Center. The City of Manchester has established an updated fee schedule for each of these entities (Exhibit A on said contract). Paragraph 7g states "*The Communities listed in Exhibit A shall pay a fee for the costs of operation of the Delaware County Communications Center pursuant to the fee schedule set forth therein. Such fees shall be applied to the obligations set forth above in paragraph g. The county shall assume the responsibility for collection of fees to be paid from each community listed on Exhibit A.*" All costs in addition to these fees would then be split 50/50 between Manchester and Delaware County.

Supervisor Koeneke was looking more for a total dollar figure that the County would be responsible for, and the City of Manchester would contract for, to provide this service to the County. Mr. Vick explained that this is exactly how it has always been done except that instead of the City of Manchester collecting from the smaller communities, the County would now be collecting from them. The remaining costs would still be split 50/50 as they always have been. But if the County is looking for a single dollar figure, the City of Manchester should be able to come up with that.

Supervisor Skinner had an issue with the paragraphs dealing with property/equipment ownership and disposition thereof. He was under the assumption that the E911/Emergency Management Board owned the equipment and just wondered what equipment/property was still jointly owned by the County and the City of Manchester. Tim Vick responded that perhaps those paragraphs were out dated and needed to be revised.

Supervisors Koeneke and Helmrichs would also like to have a termination clause added to the agreement. Supervisor Koeneke said he had been receiving tremendous pressure from the public to physically move the Communications Center to a County owned facility. As clarification, Supervisor Koeneke stated that those commenting were not upset regarding the quality of service they have been receiving. There were several issues behind this, but none of them had to do with the quality of service the City of Manchester has been giving the public in terms of dispatching. Mr. Vick said there should be no problem adding that verbiage to said agreement. However, in order to correctly transfer jurisdiction and make sure there is no lapse in service during the transition, he feels that a minimum of one (1) year written notice is required.

Motion by Koeneke, second by Skinner and carried to table the issue of the Communications Center Agreement until the Board's February 4, 2008 meeting at 9:00 am. All Ayes.

Motion made by Skinner, second by Koeneke and carried to accept, with regret, the resignations of J. Gerald Knipper as North Fork Township Trustee and Ray Tauke as North Fork Township Clerk. All Ayes.

Chairperson Helmrichs appointed Ray Tauke to fill the vacancy as Trustee of North Fork Township and Michelle Pasker to fill the vacancy of Township Clerk for North Fork Township until December 31, 2010.

Motion by Koeneke, second by Skinner and carried to approve the Class C Liquor License renewal, with Sunday Sales, for Wes Uldrich, DBA The Detour at 3001 160th Street, Dyersville, IA. Said license is effective February 1, 2008 thru January 31, 2009. All Ayes.

This being the date and time set by publication on January 15, 2008 in the Manchester Press and the Delaware County Leader for the first and final reading of Ordinance #29, the ordinance was read as follows:

ORDINANCE #29
LOCAL OPTION SALES AND SERVICES TAX

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within **the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan**, all in Delaware County, Iowa.

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 Option Sales and Services Tax applicable to transactions within the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423B – Local Option Tax, Division IV, of the Iowa Code.

The local sales/services tax is imposed on transactions occurring on or after January 1, 2010 until December 31, 2019 for the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax. 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, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 423A of the Iowa Code 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, and on the sale or rental of tangible personal property described in Section 423.45, subsections 26 and 27 of the Iowa Code.

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

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Board of Supervisors on this 28th day of January, 2008.

/S/ Shirley E. Helmrichs, Chairperson
/S/ Bill Skinner
/S/ Steven L. Koeneke

Attest: /S/ Carla K. Becker, County Auditor
And/or Clerk of the Board of Supervisors

Motion made by Skinner, second by Koeneke and carried that the following resolution be approved:

RESOLUTION
LOCAL OPTION SALES AND SERVICES TAX

WHEREAS, the voters in the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa, have approved the question of a local option sales and services tax at an election held on August 28th, 2007; and

WHEREAS, counties are required to impose a local option sales and services tax by ordinance in those political jurisdictions where 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 29 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 #29 to the Iowa Department of Revenue and Finance and to the clerk of the incorporated Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa, where the tax is imposed.

Section 4. This resolution shall take effect immediately.

Dated this 28th day of January, 2008.

Delaware County Board of Supervisors
/S/ Shirley E. Helmrichs, Chairperson
/S/ Bill Skinner
/S/ Steven L. Koeneke

Attest: /S/ Carla K. Becker, Delaware County Auditor
All Ayes.

This being the date and time set by publication on January 15, 2008 in the Manchester Press and the Delaware County Leader for the first and final reading of Ordinance #30, the ordinance was read as follows:

ORDINANCE #30
LOCAL OPTION SALES AND SERVICES TAX FOR SCHOOL INFRASTRUCTURE

An ordinance establishing a School Local Option Sales and Services Tax applicable to transactions within the County of Delaware, Iowa.

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

Section 1. School Local Option Sales and Services Tax. There is imposed a Local Option Sales and Services Tax applicable to transactions within the County of Delaware, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423E – School Infrastructure Funding - Local Option Tax, Division IV, of the Iowa Code in the following school districts: **Edgewood-Colesburg Community School District, Maquoketa Valley Community School District, Monticello Community School District, North Linn Community School District, Starmont Community School District, West Delaware County Community School District, and Western Dubuque County Community School District** all in Delaware County, Iowa.

The School Infrastructure Local Option Sales and Services Tax is imposed on transactions occurring on or after January 1, 2014 until December 31, 2022, or the date established by the legislature within Delaware County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax. 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, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 423A of the Iowa Code 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, and on the sale or rental of tangible personal property described in Section 423.45, subsections 26 and 27 of the Iowa Code.

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

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Board of Supervisors on this 28th day of January, 2008.

/S/ Shirley E. Helmrichs, Chairperson

/S/ Bill Skinner

/S/ Steven L. Koeneke

Attest: /S/ Carla K. Becker, County Auditor
And/or Clerk of the Board of Supervisors

Motion made by Koeneke, second by Skinner and carried to approve the following resolution:

RESOLUTION
LOCAL OPTION SALES AND SERVICES TAX FOR SCHOOL INFRASTRUCTURE

WHEREAS, the voters in the **Edgewood-Colesburg Community School District, Maquoketa Valley Community School District, Monticello Community School District, North Linn Community School District, Starmont Community School District, West Delaware County Community School District, and Western Dubuque County Community School District** all of Delaware County, Iowa, have approved the question of the extension of a local option sales and services tax for school infrastructure at an election held on September 25th, 2007; and

WHEREAS, counties are required to impose a school local option sales and services tax by ordinance if 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 For School Infrastructure in Delaware County and numbered 30 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 For School Infrastructure in Delaware County Ordinance #30 to the Iowa Department of Revenue and Finance and to the School Board Secretary of **Edgewood-Colesburg Community School District, Maquoketa Valley Community School District, Monticello Community School District, North Linn Community School District, Starmont Community School District, West Delaware County Community School District, and Western Dubuque County Community School District** all in Delaware County, Iowa where the tax is imposed.

Section 4. This resolution shall take effect immediately.

Dated this 28th day of January, 2008.

Delaware County Board of Supervisors
/S/ Shirley E. Helmrichs, Chairperson
/S/ Bill Skinner
/S/ Steven L. Koeneke

Attest: /S/ Carla K. Becker, Delaware County Auditor
All Ayes.

Mark Nahra, County Engineer, addressed the Board in regards to the vacation of excess right-of-way at the intersection of 245th Ave and C64 in Elk Township. Mr. Nahra informed the Board that he had personally met with Sylvester Mullis and his surveyor at the site and determined that access was not affected by vacating the proposed area and thus would not require a public hearing. Mr. Mullis has paid to have the area surveyed and said survey is recorded in the office of the Delaware County Recorder. He recommends approval of said vacation.

Motion by Skinner, second by Koeneke and carried to approve the following resolution in reference to the vacation of excess right-of-way on 245th Avenue:

RESOLUTION

Vacation of excess right of way on 245th Avenue in Section 33-T90N-R4W

WHEREAS the Code of Iowa, section 306.10, gives the Board of Supervisors the power on its own motion to alter or vacate and close any highway or road under its jurisdiction, and
WHEREAS the Code of Iowa, section 306.11, allows the Board to vacate a road right of way held by easement that will not change the traveled portion of the road or deny access to adjoining landowners, and
WHEREAS a road vacation under the circumstances outlined in 306.11 does not require a hearing, and
WHEREAS there is excess right of way near the intersection of county road C64 and 245th Avenue, and
WHEREAS vacation of the excess right of way does not affect access or highway use, and
WHEREAS the current Board of Supervisors no longer believes the county needs to maintain its easement on the following county highway,
NOW, THEREFORE BE IT RESOLVED that the Delaware County Board of Supervisors, in session this 28th day of January, 2008, enters the following order in regard to the aforementioned road closure.

The Board of Supervisors orders the following described right of way be vacated. Said road is described as follows:

> That portion of the road right of way of 245th Avenue in the NE ¼ of Section 33, T90N, R4W, Elk Township, now known as, and described as Parcel B and Parcel D as recorded in Book 2008, Page 181 in the office of the Delaware County Recorder.

SO ORDERED THIS 28th DAY OF JANUARY, 2008;
Board of Supervisors
/S/ Shirley E. Helmrichs, Chairperson
/S/ Bill Skinner
/S/ Steven L. Koeneke

Attest: /S/ Carla K. Becker, Delaware County Auditor

On this 28th day of January, 2008, before me Mark Nahra, a notary public in and for the State of Iowa appeared Shirley E. Helmrichs, Steven Koeneke, William Skinner, and Carla Becker, to me personally known, and who, being by me duly sworn, did say that they are the Chairperson of the County Board of Supervisors, members of the County Board of Supervisors, and County Auditor, respectively, of the County of Delaware, Iowa; that the seal affixed to the foregoing instrument is the county seal of the county, and that the instrument was signed and sealed on behalf of the county, by authority of its Board of Supervisors, as contained in the Supervisors Minute Book __1___, as passed by the Board of Supervisors on the 28th day of January, 2008 and, Shirley E. Helmrichs, Steven Koeneke, William Skinner and Carla Becker acknowledged the execution of said instrument to be their voluntary act and deed and the voluntary act and deed of the county, by it voluntarily executed.

/S/ Mark Nahra, Notary Public
My Commission Expires: 07/02/2010
All Ayes.

Public Comments:
Chairperson Helmrichs noted that the next Board meeting will be on Monday, February 4, 2008 at 9:00 A.M. instead of the usual 1:15 P.M.

Mark Nahra updated the Board on Secondary Road projects. He also gave copies to the Board in regards to the DOT Annual Construction Cost Publication which he recently received. He wanted the Board to note that, using a base year of 1987 costs, you can see a drastic increase beginning in 2004. For the fall of 2006, costs had increased 220 percent from those in 1987. This drastic increase impacts both the budget and buying power of the Secondary Road Department. Mr. Nahra also addressed the issue of the 150th Ave bridge. He and the Board are still looking into options for said bridge replacement as well as securing accurate and up to date quotes for each option.

Linda Gaul, City Clerk of the City of Earlville, asked if the Board would, during its review of the proposed Communications Center Agreement, take into consideration what the other communities are paying for ambulance service since the City of Manchester does not have not pay extra for ambulance coverage. She also thought that maybe some dispatching costs were already being charged within their county-wide law agreement.

Diane Nordman, City Clerk of the City of Hopkinton, noted that increased costs have forced the City of Hopkinton to contract with the City of Monticello for its ambulance service.

There being no further business before the Board, this meeting is adjourned. These minutes have been read and approved.

Shirley E. Helmrichs, Chairperson

Carla K. Becker, Auditor

STATE OF IOWA, Delaware County-ss.

I, Kenneth J. Boesenberg, being duly sworn depose and say that I am general manager of The Manchester Press, a newspaper published weekly in Manchester, in said county, and that the

DELAWARE Co. SUPERVISORS

in case of ORDINANCE NO. 29

a copy of which is hereto attached, was published in said newspaper for 1 weeks consecutively; the first publication having been made on the 5 day of FEB. A.D. 20 08 and the last on the 5 day of FEB. A.D. 20 08.

Publication fee, $ 26.13

Kenneth J Boesenberg

Subscribed by Kenneth J. Boesenberg and by him sworn to before me, a notary public in and of Delaware County, Iowa this 5 day of FEB. A.D. 20 08

Witness my hand and seal the date last above written.

Denise Deppe Notary Public

DENISE A. DEPPE
Commission Number 734551
My Comm. Exp. 5-19-08

ORDINANCE #29
LOCAL OPTION SALES AND SERVICES TAX

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa.

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 Option Sales and Services Tax applicable to transactions within the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423B – Local Option Tax, Division IV, of the Iowa Code.

The local sales/services tax is imposed on transactions occurring on or after January 1, 2010 until December 31, 2019 for the unincorporated areas of Delaware County, Iowa and the incorporated areas of the Cities of Colesburg, Delaware, Delhi, Dundee, Earlville, Greeley, Hopkinton, Manchester, Masonville and Ryan, all in Delaware County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax. 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, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 423A of the Iowa Code 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, and on the sale or rental of tangible personal property described in Section 423.45, subsections 26 and 27 of the Iowa Code.

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

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Board of Supervisors on this 28th day of January, 2008.

/S/ Shirley E. Helmrichs, Chairperson
/S/ Bill Skinner
/S/ Steven L. Koeneke

Attest:
/S/ Carla K. Becker, County Auditor
And/or Clerk of the Board of Supervisors

p6

Notarization

State of Iowa, Delaware County, ss

I, Mary Helle, 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 February 5, 2008, and ending June, 20__.

PRINTERS FEES: $ 23.91

Mary Helle

Subscribed in my presence and sworn to before me by Mary Helle on this 26th day of February, 2008

Cathy S. Harris
Notary Public

NOTARIAL SEAL IOWA
CATHY S. HARRIS
COMMISSION NUMBER 731078
MY COMMISSION EXPIRES
OCTOBER 19, 2010

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/S/ Steven L. Koeneke
Attest:
/S/ Carla K. Becker, County Auditor
And/or Clerk of the Board of Supervisors