Book 2008 Page 848
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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 #31

Attached hereto is the supporting documentation for the recording of Delaware County Ordinance #31 as follows:

1. Delaware County Ordinance #31 signed by the Board of Supervisors on February 11, 2008.
2. Copies of the Proofs of Publication for the Public Notice of Consideration of Ordinance #31 published in the Manchester Press and the Delaware County Leader on February 5, 2008.
3. Resolution adopting Ordinance #31, signed by the Board of Supervisors on February 11, 2008.
4. Copy of the Supervisors' minutes dated February 11, 2008, in Book 1 pages 140-142, showing the reading of Ordinance #31 and adoption of the Resolution.
5. Copies of the Proofs of Publication of Delaware County Ordinance #31 in the Manchester Press and the Delaware County Leader on February 19, 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, 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, Notary Public in and for the State of Iowa.

ANDREA SCHMIDT
Commission Number 744417
My Commission Expires
December 14, 2009

ORDINANCE #31
LOCAL OPTION SALES AND SERVICES TAX

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the incorporated City of Dyersville, 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 incorporated area of the City of Dyersville, 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 within the incorporated area of the City of Dyersville, 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 11th day of February, 2008.

DELAWARE COUNTY OFFICIAL SEAL IOWA

Shirley E. Helmrichs

Shirley E. Helmrichs, Chairperson

Bill Skinner

Bill Skinner

Absent

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

DELAWARE CO. SUPERVISORS

in case of PUBLIC NOTICE
ORD. NO. 31

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. 2008 and the last on the 5 day of FEB. A.D. 2008.

Publication fee, $ 8.01

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. 2008

Witness my hand and seal the date last above written.

Denise Deppe Notary Public

NOTARIAL SEAL IOWA
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 #31 entitled "An Ordinance to Impose a Local Option Sales and Services Tax in Delaware County, Iowa" at its regular meeting at 1:15 P.M. on February 11, 2008, in the Board of Supervisors' Office, Courthouse, Manchester, Iowa. Copies of the full text of said Ordinance are available to the public at the Delaware County Auditor's Office.

Carla K. Becker
Delaware County Auditor

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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 Same, 20__.

PRINTERS FEES: $ 5.94

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

Delaware County Leader February 5, 2008 Page 7

Legal Notice

PUBLIC NOTICE

Public Notice is hereby given that the Delaware County Board of Supervisors will meet to consider Ordinance #31 entitled "An Ordinance to Impose a Local Option Sales and Services Tax in Delaware County, Iowa" at its regular meeting at 1:15 P.M. on February 11, 2008, in the Board of Supervisors' Office, Courthouse, Manchester, Iowa. Copies of the full text of said 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 incorporated area of the City of Dyersville, 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 31 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 #31 to the Iowa Department of Revenue and Finance and to the clerk of the incorporated City of Dyersville, in Delaware County, Iowa, where the tax is imposed.

Section 4. This resolution shall take effect immediately.

Dated this 11th day of February, 2008.

Delaware County Board of Supervisors

Shirley E. Helmrichs

Shirley E. Helmrichs, Chairperson

Bill Skinner

Bill Skinner

Absent

Steven L. Koeneke

Attest:

Carla K. Becker

Carla K. Becker, Delaware County Auditor

STATE OF IOWA)
) Ss:
DELAWARE COUNTY)

February 11, 2008
1:15 PM

The Delaware County Board of Supervisors met in regular session this date at 1:15 PM with Shirley Helmrichs and Bill Skinner present, Steve Koeneke absent. Also present were Delma Hardin, Clare Jones, Ruth Lueken, Jeff Madlom, Carla Becker and two (2) members of the media. Shirley Helmrichs, Chairperson, called the meeting to order.

Motion by Skinner, second by Helmrichs and carried to approve Norm Wellman to attend the Buchanan County 911 meeting in Independence on February 26, 2008. All Ayes.

Motion by Skinner, second by Helmrichs and carried to approve the following listing of claims be paid including a handwritten warrant made out to **BP** for mental health fund gas services in the amount of $581.33 and payroll dated 2/01/08 covering 1/13/08 thru 1/26/08 in the amount of $134,120.23, warrant numbers 14413 thru 14524:

Advanced Business Systems	Data Processing	300.00	Jasper County Treasurer	Medical & Health Services	1400.00
Alliant Energy	Electric Light & Power	3551.01	Kris Engineering Inc	Minor MV Parts & Access	3432.50
Allied Waste Services	Custodial Supplies	123.44	Lahr Repair Inc	Construction & Maint	34.34
Alltel	Telephone	13.17	Lawson Products Inc	Minor Equip & Hand Tools	127.96
Aquila (PNG)	Natural & Lp Gas	1085.25	Gerald Lee	Township Officers	120.00
Backbone Area Counseling	Outpatient & Meds	6147.00	Jill Lewis	Buildings-Repair/Maint	500.00
Barnes Distribution	Construction & Maint	308.98	Shirley Lyons	Educational/Training	120.64
Best Cleaners	Cleaning Uniforms/mops	1118.00	Mail Services LLC	Stationery/Forms	444.34
Bi-County Disposal Inc	Sanitation Service	10.00	Manchester Area Chamber	Magazines/Period/Books	60.00
Bob Barker Company	Clothing & Dry Goods	189.28	Manchester Fam Med Assoc	Safety/Protect Supplies	90.00
Bob Stephen Motors Inc	Repair/Maint-M Vehicle	720.74	Manchester Press	Magazines/Period/Books	302.91
BOSS	Repair/Maint-Misc Equip	527.64	City of Manchester	Contract Carriers	30995.35
Boubin Tire Co	Tires & Tubes	379.84	Martin Equip of IA IL Inc	Construction & Maint	235.25
Barry Brandt	Legal & Court Related	25.00	The Medicine Shoppe	Photo Supplies	4.27
Brown Supply Co Inc	Construction & Maint	972.40	Monkeytown	Stationery/Forms	46.94
CCMS	Case Management	25.00	Murdoch Funeral Home	Care of Graves	1500.00
Clayton Co Sheriff	Legal & Court Services	72.83	NE IA Telephone Service	Repair/Maint-Misc Equip	29.40
Community Care Inc	RCF	2366.23	Norbys Farm Fleet	Minor Equip & Hand Tools	66.33
Country Floral	Stationery/Forms	21.00	North American Salt Co	Cover Aggregate/Sand	3193.23
CPI Qualified Plan Cnslt	Planning/Manag Consult	275.95	OMBs Express Police Supply	Safety & Protect Supplies	38.99
D&S Portables Inc	Custodial Supplies	263.75	Orris Land Improvement	Stabilized Granular	21752.64
Del Co Community Health	Refunds /Reimburse	15359.66	Palmer Hardware Inc	Repair/Maint-Misc Equip	18.58
Del Co Emergency Mngmnt	Contrib.- Gov/Organ	15000.00	Radio Communications	Repair/Maint-Radio Equip	349.25
Leader Publications Inc	Board Proceedings	1116.81	Recker Signs	Traffic & St Sign	10.00
Delaware Co Sheriff	Sheriff Transportation	513.23	Regional Medical Center	Allow.Pd Dir-Co.Employees	3926.50
Don & Walt LLC	Repair/Maint-Const Equip	662.03	Reliable Office Supplies	Stationery/Forms	91.51
Dons Truck Sales Inc	Construction & Maint	2653.88	Rite Price Office Supply	Stationery/Forms	182.86
E-Z Pickins	Case Management	68.67	Rodas Chevrolet Inc	Construction & Maint	45.97
Colleen Eagan	Township Officers	30.00	RW McDowell Truck/Auto	Case Mgmnt – Medicaid	487.75
David Eibey	Board Member Expense	87.90	Scott VanKeppel LLC	Construction & Maint	4740.09
Electrolux	Custodial Supplies	40.65	SEAT	Dues & Memberships	100.00
Tina Elgin	Buildings-Repair & Maint	240.00	Shred-Master	Miscellaneous	37.50
Everys Auto & Tire Center	Repair/Maint-Const Equip	442.86	Silveredge Cooperative	Fuels	9102.24
Families Inc	Postage & Mailing	20.70	Bill Skinner	Employee Mileage/Subs	71.71
Fareway Store Inc	Food & Provisions	50.00	Smittys Inc	Repair/Maint-M Vehicle	197.62
Farm Plan	Repair/Maint-Misc Equip	83.55	Solid Waste Disposal	Sanitation Services	2045.55
Randle Fiddelke	Township Officers	30.00	Solutions Inc	Data Processing	1360.54
GCR Truck Tire Centers	Repair/Maint-Const Equip	5200.00	St Joseph Equipment Inc	Construction & Maint	46.53
Georgen Auto	Vehicle Modification	500.00	Standard Auto Parts	Safety & Protect Supplies	151.83
Garlyn Glanz	Educational/Training	100.00	Taylor Construction Inc	Bridges	8726.33
Goodwill Industries	Sheltered Workshop	569.91	Terminal Supply Company	Construction & Maint	53.42
Cynthia Habeger	Legal & Court Related	40.00	Three Rivers FS	Fuel Assistance	22284.01
Heartland Paper Company	Custodial Supplies	174.69	Treasurer State of Iowa	Inpatient/Hospital	41092.52
Heritage Printing Company	Stationery/Forms	698.51	Uniform Den Inc	Apparel & Uniforms	42.17
Holiday Inn	Employee Mileage/Subs	156.22	United Building Centers	Cleaning & Painting	265.70
Hopkinton Municipal Utility	Electric Light & Power	64.90	US Postmaster	Postage & Mailing	2128.00
Houlihan Sanitation Service	Sanitation Services	188.50	US	Postage & Mailing	410.00
Iowa Dept of Public Safety	Radio & Communications	1218.00	Weber Paper Company	Shop Equipment	124.55
Treasurer, State of Iowa	ICF-MR	89899.59	Weland Clinical Labs PC	Medical/Health Services	1100.00
IA Dept of Nat Resources	Official Pub.& Legal Not	300.00	FE Welterlen Motors Inc	Repair/Maint-M Vehicle	69.95
IA Electronics/Omega Com	Telephone	212.50	George White Jr	Board Member Expense	19.56
IA Secretary of State	Stationery/Forms	30.00	Widner Drug	Prescriptions Medicine	8.33
Iowa Telecom	Telephone	1278.42	Zee Medical Inc	Medical & Lab Supplies	81.49
Industrial Supply Solutions	Minor MV Parts & Access	1128.36	Zep Manufacturing Co	Minor MV Parts & Access	290.11

All Ayes.

Motion by Skinner, second by Helmrichs and carried to acknowledge the receipt of a manure management plan update from Elk Ridge 220, LC in Section eighteen (18) of Elk Township. All Ayes.

This being the date and time set by publication on February 5, 2008 in the Manchester Press and the Delaware County Leader for the first and final reading of Ordinance #31, the ordinance was read as follows:

ORDINANCE #31
LOCAL OPTION SALES AND SERVICES TAX

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the incorporated City of Dyersville, 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 incorporated area of the City of Dyersville, 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 within the incorporated area of the City of Dyersville, 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.

Motion made by Skinner, second by Helmrichs and carried to acknowledge the first reading of Ordinance #31 and waive the second and third readings. All Ayes.

Motion made by Skinner, second by Helmrichs and carried to approve the following resolution in regards to Ordinance #31:

RESOLUTION
LOCAL OPTION SALES AND SERVICES TAX

WHEREAS, the voters in the incorporated area of the City of Dyersville, 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 31 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 #31 to the Iowa Department of Revenue and Finance and to the clerk of the incorporated City of Dyersville, in Delaware County, Iowa, where the tax is imposed.

Section 4. This resolution shall take effect immediately.

Dated this 11th day of February, 2008.

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

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

Motion made by Skinner, second by Helmrichs and carried to approve the re-issuance of Warrant #13448 dated 12/07/07 in the amount of $5,698 and Warrant #13775 dated 12/21/07 in the amount of $6,130. Both warrants were made out to the Treasurer State of Iowa for income tax withholdings for payroll. Rich Knapp, Program Manager from the Revenues Division of the Iowa Department of Revenue, sent an e-mail explaining that the warrants had not been received and assumed lost. If the state receives the original warrants and accidently cashes them, a refund will be sent to the County. All Ayes.

Clare Jones, Prevention Supervisor with Helping Services of Northeast Iowa, and Delma Hardin and Ruth Lueken with the Delaware County Tobacco Free Partnership addressed the Board of Supervisors asking the Board to pass a resolution in support of local control of smoke free policies. The resolution would not commit the Board to passing smoke free ordinances, but states that the county should have the ability to be able to protect the health of its citizens through local control. Currently, such legislation would be under the control of the State of Iowa. The purpose of passing the resolution is to demonstrate to the Iowa legislators that there is support for this issue. Hopefully, as more and more resolutions are passed, it will send a signal to the State Legislature that local control has a broad support from cities and counties throughout the state.

The supervisors were concerned that the verbiage in the proposed resolution was regarding cities rather than counties. Those present had no problem with this verbiage being changed in said resolution.

Motion made by Skinner, second by Helmrichs and carried to approve the following resolution in regards to local control:

RESOLUTION
LOCAL CONTROL

WHEREAS, numerous studies have found that tobacco smoke is a major contributor to indoor air pollution, and that breathing secondhand smoke (also known as environmental tobacco smoke) is a cause of disease in healthy nonsmokers, including heart disease, stroke, respiratory disease, and lung cancer; and

WHEREAS, secondhand smoke is a Class A carcinogen containing over 4,000 chemicals, 200 of which are known poisons and 50 of which are known to cause cancer; and

WHEREAS, secondhand smoke kills 50,000 to 60,000 Americans every year from heart disease and lung cancer; and

WHEREAS, the U.S. Centers for Disease Control and Prevention has issued a warning that anyone at risk for heart disease should avoid entering smoke-filled environments; and

WHEREAS, employees should not be forced to risk their health through exposure to dangerous and deadly toxins in their workplace; and

WHEREAS, according to the U.S. Surgeon General, the only way to fully protect employees and the public from the hazards of secondhand smoke is to create smoke-free environments; and

WHEREAS, local and state governments throughout the country have successfully passed smoke-free air laws to protect people against the harmful effects of secondhand smoke; and

WHEREAS, the Board of Supervisors of Delaware County desires to protect the health, comfort and working environment of its residents and employees as they may be affected by smoking in various public places in the County; and

WHEREAS, the General Assembly of the State of Iowa has not provided cities or counties the legal authority through legislation to pass local smoke-free policies,

NOW, THEREFORE BE IT RESOLVED that the Board of Supervisors of Delaware County hereby request the Iowa General Assembly and the Governor of the State of Iowa pass legislation allowing local control of smoking in public places.

Dated this 11th day of February, 2008.
Delaware County Board of Supervisors,/S/ Shirley E. Helmrichs, Chairperson
Attest: /S/ Carla K. Becker, Auditor
All Ayes.

Motion made by Skinner, second by Helmrichs and carried to approve the Clerk of Court's Monthly Report and Remittance for the month of January, 2008 showing $985.93 deposited into the General Funds. All Ayes.

Motion made by Skinner, second by Helmrichs and carried to approve the Monthly Investment Report of the Delaware County Treasurer for the month of January, 2008 showing $3,266,305.95 invested in various banks across Delaware County. All Ayes.

Motion made by Skinner, second by Helmrichs and carried to approve the transfer of funds from Rural Services to the Secondary Road Fund in the amount of $9,573.08. All Ayes.

Motion made by Skinner, second by Helmrichs and carried to approve the following resolution in regards to noxious weeds:

2008 RESOLUTION FOR THE DESTRUCTION OF NOXIOUS WEEDS

To All Property Owners:

BE IT RESOLVED by the Board of Supervisors of Delaware County, Iowa; this 11th day of February, 2008,

That pursuant to the provisions of Chapter 317, 2007 Code of Iowa, it is hereby ordered:

1. That each owner and each person in possession or control of any lands in Delaware County, shall cut, burn, or otherwise destroy all noxious weeds thereon, as defined in this chapter, at such times in each year and in such manner as shall prevent said weeds from blooming or coming to maturity, and shall keep said lands free from such growth of any other weeds as shall render the streets or highways adjoining said land unsafe for public travel. Noxious weeds shall be cut or otherwise destroyed on or before the following dates and as often thereafter as is necessary to prevent seed production.

Group 1, May 19 - June 8, 2008 for Leafy Spurge, Perennial Pepper Grass, Sour Dock, Smooth Dock, Sheep Sorrel, Teasel, Wild Sunflower.
Group 2, June 1 - 15, 2008 for Canadian Thistle, Russian Knapweed, Buckhorn, Wild Mustard, Musk Thistle, and Marijuana.
Group 3, July 1 - 15, 2008 for Field Bindweed, Wild Carrot, European Morning Glory, Buckhorn and Multiflora Rose.
Group 4, July 15 - 30, 2008 for Horse Nettle, Perennial Sow Thistle, Quack Grass, Butterprint, Puncture Vine, Cocklebur, Shattercane, and Bull Thistle.

2. That each owner and each person in the possession or control of any lands in Delaware County infested with any noxious weeds including Quack Grass, Perennial Sow Thistle, Canadian Thistle, Field Bindweed, Horse Nettle, Leafy Spurge, Perennial Pepper Grass, Russian Knapweed, shall adopt a program of weed destruction, described by the Weed Commissioner, which, in five years may be expected to destroy and will immediately keep under control such infestations of said noxious weeds.

3. That if owners or persons in possession or control of any land in Delaware County fail to comply with the foregoing orders, the Weed Commissioner shall cause this to be done and the expense of said work, including costs of serving notice or other costs, if any, to be assessed against said real estate.

4. That the County Auditor be and is hereby directed to cause notice of the making and entering of the foregoing order by one publication in each of the official newspapers of the county.

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

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

All Ayes.

Public comments:
The next meeting of the Delaware County Board of Supervisors will be Tuesday, February 19, 2008 at 1:15 pm due to Monday being a holiday.

The absence of Supervisor Koeneke was due to being snowed in from the winter storm.

There being no further business before the Board, the meeting was 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. 31

a copy of which is hereto attached, was published in said newspaper for 1 weeks consecutively; the first publication having been made on the 19 day of FEB. A.D. 2008 and the last on the 19 day of FEB. A.D. 2008.

Publication fee, $ 22.78

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 19 day of FEB. A.D. 2008

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
ORDINANCE #31
LOCAL OPTION SALES AND SERVICES TAX

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

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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 11th day of February, 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

p8

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 19, 2008, and ending same, 20___.

PRINTERS FEES: $ 20.57

Mary Helle

Subscribed in my presence and sworn to
before me by Mary Helle
on this 6th day of
March, 2008.

Cathy S. Harris
Notary Public

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

PUBLIC NOTICE

ORDINANCE #31
LOCAL OPTION SALES AND SERVICES TAX

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

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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 11th day of February, 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