

Where upon Board Member _____ moved that the following resolution be adopted:

RESOLUTION NO. _____

RESOLUTION TO SET HEARING TO AMEND ORDINANCE NO. 1 AND REPEAL ORDINANCE NO. 40

WHEREAS, Hardin County Ordinance No. 1, Section 2, is inconsistent with Iowa Code section 331.302(6), and

WHEREAS, the Board of Supervisors desire to eliminate the aforementioned inconsistency and save publication costs, and

WHEREAS, the Board of Supervisors desires to repeal Ordinance No. 40,

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of Hardin County, Iowa, that the Hardin County Board of Supervisors direct the County Auditor to publish notice of the set date and time for public hearing and consideration of the amendment to Ordinance No. 1 and repeal of Ordinance No. 40, to wit;

- a. Public hearing on the amended Ordinance No. 1 and repeal of Ordinance No. 40 shall be on the 6th day of April, 2022, at 9:02 A.M., at the Courthouse in Eldora, Iowa.
- b. Action on Ordinance No. 1 and Ordinance No. 40 shall be on the agenda for the regular Board meeting on the 6th day of April, 2022, at the Courthouse in Eldora, Iowa.

The motion was seconded by Board Member _____ and after due consideration thereof, the roll was called and the following Board Members voted:

Ayes:

Nays:

Absent:

Abstain:

Whereupon, the Chair of the Board of Supervisors declared said Resolution duly passed and adopted this _____ day of _____, 20_____.

_____, Chair

Board of Supervisors

Attest:

Hardin County Auditor

PROPOSED AMENDMENT TO HARDIN COUNTY ORDINANCE NO. 1

Section 2 shall be replaced with the following language as set forth in Iowa Code 331.302(6):

A proposed ordinance or amendment shall be considered and voted on for passage at two meetings of the board prior to the meeting at which it is to be finally passed, unless this requirement is suspended by a recorded vote of not less than a majority of the supervisors.

However, if a summary of the proposed ordinance or amendment is published as provided in section 331.305 prior to its first consideration and copies are available at the time of publication at the office of the auditor, the ordinance or amendment shall be considered and voted on for passage at one meeting prior to the meeting at which it is to be finally passed, unless this requirement is suspended by a recorded vote of not less than a majority of the supervisors.

JW 1
'99 ~~11/22~~ A9:22

HARDIN COUNTY ORDINANCE NO. 1

HARDIN COUNTY IOWA
STEVE [unclear]

Ordinance Adoption Procedure

Section 1 - The procedures in this ordinance shall be used by the County of Hardin for the adoption and amendment of all subsequent ordinances in this county.

Section 2 - Two considerations before final passage. A proposed ordinance must be considered and voted on for passage at two (2) regular meetings of the board of supervisors, unless this requirement is suspended by a recorded vote of not less than a majority of the supervisors.

A summary of the proposed ordinance will be published at least fifteen (15) days prior to its first consideration, and copies of the full text of the ordinance will be made available at the time of publication at the office of the county auditor, and it will be noted in the publication where copies may be obtained.

Section 3 - Amendment. An amendment to an ordinance must specifically repeal the ordinance, or the section or subsection to be amended, and must set forth in full the ordinance, section, or subsection as amended. If an ordinance is to be repealed or amended, the procedure will be the same as in enacting an ordinance.

Section 4 - Majority Requirement. Passage of an ordinance or an amendment to an existing ordinance requires an affirmative vote of not less than a simple majority of the entire board of supervisors. Each board member's vote on an ordinance must be recorded in the board's official minutes.

Section 5 - Effective Date. Following the final passage of the ordinance, the ordinance, or amended ordinance, will become law when either a summary of the ordinance, or amended ordinance, or the complete text of the ordinance is published, unless a subsequent effective date is provided within the measure.

Section 6 - Severability Clause. If some parts of this implementation ordinance or subsequent ordinance are found to be inconsistent or in conflict with state and/or federal legal principles, those parts shall not invalidate the remainder of the ordinance.

Section 7 - Definitions. The use of all words in this and subsequent ordinances shall be determined by the definitions provided in Chapter 4, Code of Iowa (1987) unless otherwise provided in the ordinance.

Section 8 - Maintenance and Publication of Ordinances. In accordance with the provisions of the ordinance, the county auditor shall cause all ordinances,

✓ Yr. 1999 No. 1848 Fee No Fee

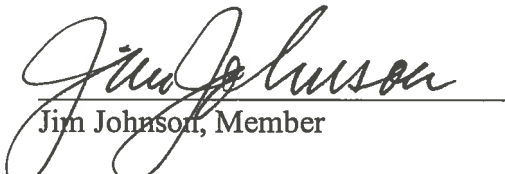
amendments, or summaries thereof to be published in at least one newspaper having general circulation in the county. Final copies of any ordinance or amended ordinances shall be recorded by the county recorder and made available to the public upon request. All adopted and amended ordinances shall be printed or otherwise reproduced for adequate distribution.

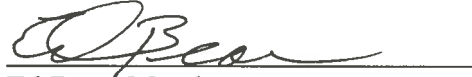
Section 9 - County Ordinance Book. All adopted ordinances and amended ordinances shall be maintained in a separate book known as the "Hardin County Ordinance Book." The book shall be maintained in the office of the county auditor.

Adopted this 26th day of May, 1999.

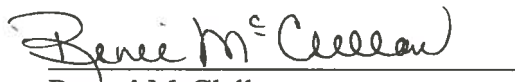
HARDIN COUNTY BOARD OF SUPERVISORS


Polly A. Granzow, Chair


Jim Johnson, Member


Ed Bear, Member

ATTEST:


Renee' McClellan
Hardin County Auditor

Amended 5/26/99

AMENDMENT TO ORDINANCE

BE IT REMEMBERED that on the 21st day of September, 1988, upon the motion of Adams and the second of Balvanz, the Hardin County Board of Supervisors considered the adoption of the attached County Ordinance No. 1.

By recorded vote of the members of the Board of Supervisors, the pre-existing County Ordinance No. 1 is hereby repealed and replaced by the attached County Ordinance No. 1.

Aye: Mildred Shyd Nay: _____
Linn Adams _____
Paul Balvanz _____

Dated this 21st day of September, 1988.

Marilyn L. Harrison
HARDIN COUNTY AUDITOR

1988 SEP 21 AM 11:08

HARDIN COUNTY ORDINANCE NO. 1

Section 1 - Ordinance Adoption Procedure.

Section 2 - The procedures in this ordinance shall be used by the County of Hardin for the adoption and amendment of all subsequent ordinances in this county.

Section 3 - Two considerations before final passage. A proposed ordinance must be considered and voted on for passage at two (2) regular meetings of the board of supervisors, unless this requirement is suspended by a recorded vote of not less than a majority of the supervisors.

A summary of the proposed ordinance will be published at least fifteen (15) days prior to its first consideration, and copies of the full text of the ordinance will be made available at the time of publication at the office of the county auditor, and it will be noted in the publication where copies may be obtained.

Following the final passage of the ordinance, there will be a full and complete publication of the adopted ordinance. (NOTE: If, when considering an ordinance, a substantial change is made by an amendment, it is suggested that the board reprint the summary noting the change.)

Section 4 - Amendment. An amendment to an ordinance must specifically repeal the ordinance, or the section or subsection to be amended, and must set forth in full the ordinance, section, or subsection as amended. If an ordinance is to be repealed or amended, the procedure will be the same as in enacting an ordinance.

Section 5 - Majority Requirement. Passage of an ordinance or an amendment to an existing ordinance requires an affirmative vote or not less than a simple majority of the entire board of supervisors. Each board member's vote on an ordinance must be recorded in the board's official minutes.

Section 6 - Effective Date. Upon final passage of an ordinance or an amendment to an existing ordinance and the signatures of a simple majority of the entire board of supervisors, the ordinance or amendment will become effective upon publication, unless a subsequent effective date is provided within the measure.

Section 7 - Severability Clause. If some parts of this implementation ordinance or subsequent ordinance are found to be inconsistent or in conflict or in conflict with state and/or federal legal principles, those parts shall not invalidate the remainder of the ordinance.

Section 8 - Definitions. The use of all words in this and subsequent ordinances shall be determined by the definitions provided in Chapter 4, Code of Iowa (1987) unless otherwise provided in the ordinance.

Section 9 - Maintenance and publication of Ordinances. In accordance with the provisions of the ordinance, the county auditor shall cause all ordinances, amendments, or summaries thereof to be published in at least one newspaper having general circulation in the county. Final copies of any ordinance or amended ordinances shall be recorded by the county recorder and made available to the public upon request. All adopted and amended ordinances shall be printed or otherwise reproduced for adequate distribution.

Section 10 - County Ordinance Book. All adopted ordinances and amended ordinances shall be maintained in a separate book known as the "Hardin County Ordinance Book." The book shall be maintained in the office of the county auditor.

Dated this 21st day of September, 1988.

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BARBARA L. NUSS, COUNTY RECORDER
HARDIN COUNTY IOWA

April 19, 2007

To: Hardin County Recorder

Subject: An Ordinance Relating to the
Assessment of Wind Energy Conversion Property

Preparer Information:

Kelly Collins
Secretary to Hardin County Board of Supervisors
Courthouse
1215 Edgington Avenue, Ste. 1
Eldora, Iowa 50627
641-939-8113

* Return Document To:
Kelly Collins
Hardin County Auditor's Office
Courthouse
1215 Edgington Avenue, Ste. 1
Eldora, Iowa 50627
641-939-8113

Hardin County Ordinance No. 40

Title: Assessment of Wind Energy Conversion Property

Be it enacted by the Board of Supervisors of Hardin County, Iowa:

SECTION 1 Purpose: The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to Iowa Code Chapter 427B.26

SECTION 2 Definitions: For use in this ordinance, certain terms and words used herein shall be interpreted or defined as follows:

- (a) "NET ACQUISITION COST" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.
- (b) "WIND ENERGY CONVERSION PROPERTY" means the entire wind plant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.

SECTION 3 Authority to Establish: The Board of Supervisors is authorized, pursuant to Iowa Code Chapter 427B.26 to provide by ordinance for special valuation of wind energy conversion property as provided in Section 4.

SECTION 4 Establishment: Pursuant to Iowa Code Chapter 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provision in Iowa Code Chapter 441.21 (8) (b) and (c), and Iowa Code Chapter 428.24 to 428.29. The Special valuation shall only apply to wind energy conversion property first assessed on or after January 1, 1994, and on or after the effective date of this ordinance.

SECTION 5 Amount of Valuation: Wind Energy conversion property, first assessed on or after the effective date of the ordinance, shall be valued by the county assessor for property tax purposes as follows:

Assessment Year 1 = 0% of net acquisition cost
Assessment Year 2 = 5% of net acquisition cost
Assessment Year 3 = 10% of net acquisition cost
Assessment Year 4 = 15% of net acquisition cost
Assessment Year 5 = 20% of net acquisition cost
Assessment Year 6 = 25% of net acquisition cost
Assessment Year 7 = 30% of net acquisition cost
Assessment Years after the 7th year = 30% of net acquisition cost

SECTION 6 Declaration of Special Valuation: The taxpayer shall file with the county assessor by February 1 of the assessment year in which the wind energy conversion property is

first assessed for property tax purposes, a declaration of intent to have the property assessed at the value determined under Section 5 in lieu of the valuation assessment provisions in Iowa Code Chapter 441.21 (8) (b) and (c), and Iowa Code Chapters 428.24 to 428.29.

If the taxpayer does not file with the county assessor by February 1 of the assessment year for which the person files a declaration of intent to have the property assessed as provided above, then the declaration of intent shall be considered as a declaration filed for the following year.

SECTION 7 Reporting Requirements: The following reports shall be filed annually with the county assessor by the taxpayer; in the first year, with the declaration of intent prescribed in Section 6; and by February 1 of each year thereafter:

- (a) Copy of Asset ledger sheet to IRS;
- (b) Engineering breakdown of component parts;
- (c) Tower numbering system;
- (d) Name of the contact person, phone number, FAX number, and mailing address;
- (e) Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lesser and lessee regarding who is responsible for the property tax on the leased equipment.

SECTION 8 Repeal of Special Valuation: If in the opinion of the Board of Supervisors continuation of the special valuation provided under Section 4 ceases to be of benefit to the county, the Board of Supervisors may repeal the ordinance. Property specially valued under Section 4 prior to the repeal of the ordinance shall continue to be valued under Section 4 until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.

SECTION 9 Repealer: All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 10 Severability Clause: If any section, provision, or other part of this ordinance shall be adjudged invalid or unconstitutional, said adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or other part thereof not adjudged invalid or unconstitutional.

SECTION 11 Effective date: This ordinance shall be effective after its final passage, approval, and publication as provided by law.

PASSED AND APPROVED this 18th day of April, 2007


Chairman, Hardin County Board of Supervisors


Erv Miller, Member Board of Supervisors


Ed Bear, Member Board of Supervisors


Renee' McClellan, Hardin County Auditor