

**SHELBY COUNTY ORDINANCE NO. 2005-2**  
**LOCAL OPTION SALES AND SERVICES TAX**  
**(ORIGINAL ORDINANCE NO. 1997-7)**  
**(AMENDED BY ORDINANCE NO. 1998-2—ADDS KIRKMAN)**  
**(AMENDED BY ORDINANCE NO. 1999-1—DELETES PANAMA)**  
**(AMENDED BY ORDINANCE NO. 2005-2—ADDS HARLAN, PANAMA,**  
**AND UNINCORPORATED AREA, EFFECTIVE JULY 1, 2005)**

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE INCORPORATED AREAS OF THE CITIES OF IRWIN, DEFIANCE, PANAMA, EARLING, WESTPHALIA, KIRKMAN PORTSMOUTH, SHELBY, TENNANT, ELK HORN AND HARLAN AND THE UNINCORPORATED AREA IN THE COUNTY OF SHELBY, STATE OF IOWA.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF SHELBY 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 Areas of the Cities of Irwin, Defiance, Panama, Earling, Westphalia, Kirkman, Portsmouth, Shelby, Tennant, Elk Horn, and Harlan AND the Unincorporated Area of Shelby County.

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

The Local Sales and Services Tax is imposed on transactions occurring on or after January 1, 1998, within the Incorporated Areas of the Cities of Irwin, Defiance, Earling, Westphalia, Portsmouth, Shelby, Tennant, and Elk Horn AND on or after January 1, 1999, within the Incorporated Area of the City of Kirkman AND on or after July 1, 2005, within the Incorporated Areas of the Cities of Panama and Harlan and the Unincorporated Area of Shelby County. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423B.8 for Local Option Sales and Services tax.

All applicable provisions of the appropriate sections of Iowa Code Chapter 423, Division IV, 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 5<sup>th</sup> day of April, 2005.

SHELBY COUNTY BOARD OF SUPERVISORS

\_\_\_\_\_  
ROGER SCHMITZ  
Chairman

\_\_\_\_\_  
RICHARD FERRY

\_\_\_\_\_  
LAVON CHRISTENSEN

ATTEST:

\_\_\_\_\_  
MARSHA J. CARTER  
SHELBY COUNTY AUDITOR

STATE OF IOWA

ss:

COUNTY OF SHELBY

On this 5th day of April, 2005, before me, the undersigned, a notary public in and for said County and State, personally appeared Roger Schmitz, Richard Ferry, LaVon Christensen and Marsha J. Carter, to me personally known, who being by me duly sworn, did say that they are the Chairman and Members of the Board of Supervisors and Clerk to the Board of Supervisors and County Auditor respectively, for said County; that the seal affixed thereto is the seal of said County; that said instrument was signed and sealed on behalf of said County by authority of its Board of Supervisors and that said Roger Schmitz, Richard Ferry, LaVon Christensen and Marsha J. Carter as such officers acknowledged the execution of said instrument to be the voluntary act and deed of said County by it and by them voluntarily executed.

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Notary Public

1 <sup>st</sup> Publication	_____
2 <sup>nd</sup> Publication	_____
3 <sup>rd</sup> Publication	_____
1 <sup>st</sup> Reading	_____
2 <sup>nd</sup> Reading	_____
3 <sup>rd</sup> Reading	_____
Final Publication	_____