

February 21, 2006

The Board of Supervisors of Shelby County, Iowa, met pursuant to law and rules of said board in regular session at 9:30 a.m. in the Supervisors Chambers of the Shelby County Courthouse with the following members present: Roger Schmitz, Chairman; LaVon Christensen; and Marsha J. Carter, Clerk. Absent: Richard Ferry, Vice-Chairman.

It was moved by Christensen, seconded by Schmitz, to approve the agenda AND the following items contained in the Consent Agenda:

- A. Minutes of February 7, 2006
- B. Office Reports – None
- C. Committee Reports

AYES: Schmitz, Christensen

NAYES: None

It was moved by Schmitz, seconded by Christensen, to approve the Claims of February 21, 2006, as listed in the Claims Register. AYES: Schmitz, Christensen

NAYES: None

Randy Arnold of Arnold Insurance appeared before the Board to give an update on our health insurance costs.

Board members and the director of Country Care Center Corporation appeared before the Board to report that they had received the inspection report from the Iowa Department of Natural Resources, which required that banks of their lagoon be repaired by April 1, 2006. DNR had also inspected the site in 1998 and reported a muskrat problem and in 2001 recommended they schedule to put in rip rap around the lagoon. As of this meeting, nothing had been done. Country Care requested that the County partner with them to repair the banks of their lagoon. They would furnish the necessary materials and the transportation to get them to the site if the County would provide the equipment and manpower to place the material on the banks. It was moved Christensen, seconded by Schmitz, to order the County Engineer to work with Country Care to make the necessary repairs to their lagoon. AYES: Schmitz, Christensen

NAYES: None

It was moved by Christensen, seconded by Schmitz, to appoint Gerald Huebert to replace Norma Nelson and to appoint Dawn Cundiff as members of the Historic Preservation Commission. AYES: Schmitz, Christensen

NAYES: None

It was moved by Christensen, seconded by Schmitz, to approve the employment contract with Dan Ahart, County Engineer, effective from July 1, 2006 to June 30, 2009 and place on file in the Auditor's Office. AYES: Schmitz, Christensen

NAYES: None

It was moved by Christensen, seconded by Schmitz, to approve the following resolution:

#### RESOLUTION # 2006-14

#### ENTERPRISE ZONE

#### SHELBY COUNTY - CITY OF JACKSONVILLE

RESOLUTION APPROVING THE APPLICATION TO THE IOWA DEPARTMENT OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE ACTUAL VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN THE ZONE

WHEREAS, Shelby County (hereinafter referred to as the “ County”), State of Iowa is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the purpose of 2001 Iowa Code Sections 15E.191 through 15E.196 and all subsequent amendments including 2002 Iowa Acts, House File 2378 (the “Act”) is to encourage mutual development objectives between communities and private business and to promote development and investment in economically distressed areas within the State; and

WHEREAS, the Act and administrative rules adopted by the Iowa Department of Economic Development require the County to approve, by resolution, the establishment of an Enterprise Zone and

the submission of a request for certification to the Iowa Department of Economic Development Board of Directors; and

WHEREAS, under the Act, one of the benefits provided to eligible businesses locating within a certified Enterprise Zone, as described in Iowa Code Section 15E.196, may at the election of the community be an exemption from taxation of all, or a portion, of the actual value added by improvements to real property that is: 1) directly related to new jobs created by the location or expansion of an eligible business in the zone, and 2) used in the operation of an eligible business within the zone; and

WHEREAS, it is the intention of the County to exempt from local taxation a portion of the assessed real estate value added by the improvements to the property made by an eligible and approved business, beginning the first year the improvements are assessed for taxation in the Enterprise Zone according to the following schedule:

The local tax exemption schedule has not been established by the Board of Supervisors for Shelby County at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY AS FOLLOWS:

SECTION 1. The County certifies that it is an eligible participant under the Act and meets the following distress criteria required under Section 15E.194 of the Act, as amended by 2002 Iowa Acts, House File 2378:

- a) The County has an average weekly wage that ranks among the bottom 25 counties in the State.
- b) The County has percentage of persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Jacksonville Enterprise Zone #1: NW ¼ Section 12 T 79 N R 37 W

SECTION 3. The County exempts from taxation a portion of the assessed real estate value, in excess of the previous assessment, added by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

The property tax exemptions have not been established by the Board of Supervisors for Shelby County at this time.

SECTION 4. The County shall provide a copy of this resolution to the Iowa Department of Economic Development and shall file this resolution with the Shelby County Assessor.

SECTION 5. The following officers of the County are hereby authorized to take such further actions as deemed necessary in order to carry into effect the provisions of this resolution:

Roger Schmitz –Chairman Shelby County Board of Supervisors  
LaVon Christensen – Shelby County Board of Supervisors  
Richard Ferry – Shelby County Board of Supervisors  
Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. The provisions of this resolution are hereby declared to be severable and if any section, phrase, or provision shall be for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen

NAYES: None

RESOLUTION # 2006-15  
ENTERPRISE ZONE  
SHELBY COUNTY - CITY OF HARLAN

RESOLUTION APPROVING THE APPLICATION TO THE IOWA DEPARTMENT OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE ACTUAL VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN THE ZONE

WHEREAS, Shelby County (hereinafter referred to as the “ County”), State of Iowa is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the purpose of 2001 Iowa Code Sections 15E.191 through 15E.196 and all subsequent amendments including 2002 Iowa Acts, House File 2378 (the “Act”) is to encourage mutual development objectives between communities and private business and to promote development and investment in economically distressed areas within the State; and

WHEREAS, the Act and administrative rules adopted by the Iowa Department of Economic Development require the County to approve, by resolution, the establishment of an Enterprise Zone and the submission of a request for certification to the Iowa Department of Economic Development Board of Directors; and

WHEREAS, under the Act, one of the benefits provided to eligible businesses locating within a certified Enterprise Zone, as described in Iowa Code Section 15E.196, may at the election of the community be an exemption from taxation of all, or a portion, of the actual value added by improvements to real property that is: 1) directly related to new jobs created by the location or expansion of an eligible business in the zone, and 2) used in the operation of an eligible business within the zone; and

WHEREAS, it is the intention of the County to exempt from local taxation a portion of the assessed real estate value added by the improvements to the property made by an eligible and approved business, beginning the first year the improvements are assessed for taxation in the Enterprise Zone according to the following schedule:

The local tax exemption schedule has not been established by the Board of Supervisors for Shelby County at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY AS FOLLOWS:

SECTION 1. The County certifies that it is an eligible participant under the Act and meets the following distress criteria required under Section 15E.194 of the Act, as amended by 2002 Iowa Acts, House File 2378:

- c) The County has an average weekly wage that ranks among the bottom 25 counties in the State.
- d) The County has percentage of \_\_\_\_\_ persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Harlan EZ #32 legal description:

T79N R38W Section 07; Part NE SE.

T79N R38W Section 08: NW SW; Part NE SW lying N of Railroad R O W; Part NW SE lying N of Railroad R O W; Part SW SW; Part SE SW lying N of Railroad R O W.

SECTION 3. The County exempts from taxation a portion of the assessed real estate value, in excess of the previous assessment, added by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

The property tax exemptions have not been established by the Board of Supervisors for Shelby County at this time.

SECTION 4. The County shall provide a copy of this resolution to the Iowa Department of Economic Development and shall file this resolution with the Shelby County Assessor.

SECTION 5. The following officers of the County are hereby authorized to take such further actions as deemed necessary in order to carry into effect the provisions of this resolution:

Roger Schmitz –Chairman Shelby County Board of Supervisors  
LaVon Christensen – Shelby County Board of Supervisors  
Richard Ferry – Shelby County Board of Supervisors  
Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. The provisions of this resolution are hereby declared to be severable and if any section, phrase, or provision shall be for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen NAYES: None

RESOLUTION # 2006-16  
ENTERPRISE ZONE  
SHELBY COUNTY - CITY OF HARLAN

RESOLUTION APPROVING THE APPLICATION TO THE IOWA DEPARTMENT OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE ACTUAL VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN THE ZONE

WHEREAS, Shelby County (hereinafter referred to as the “ County”), State of Iowa is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the purpose of 2001 Iowa Code Sections 15E.191 through 15E.196 and all subsequent amendments including 2002 Iowa Acts, House File 2378 (the “Act”) is to encourage mutual development objectives between communities and private business and to promote development and investment in economically distressed areas within the State; and

WHEREAS, the Act and administrative rules adopted by the Iowa Department of Economic Development require the County to approve, by resolution, the establishment of an Enterprise Zone and the submission of a request for certification to the Iowa Department of Economic Development Board of Directors; and

WHEREAS, under the Act, one of the benefits provided to eligible businesses locating within a certified Enterprise Zone, as described in Iowa Code Section 15E.196, may at the election of the community be an exemption from taxation of all, or a portion, of the actual value added by improvements to real property that is: 1) directly related to new jobs created by the location or expansion of an eligible business in the zone, and 2) used in the operation of an eligible business within the zone; and

WHEREAS, it is the intention of the County to exempt from local taxation a portion of the assessed real estate value added by the improvements to the property made by an eligible and approved business,

beginning the first year the improvements are assessed for taxation in the Enterprise Zone according to the following schedule:

The local tax exemption schedule has not been established by the Board of Supervisors for Shelby County at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY AS FOLLOWS:

SECTION 1. The County certifies that it is an eligible participant under the Act and meets the following distress criteria required under Section 15E.194 of the Act, as amended by 2002 Iowa Acts, House File 2378:

- e) The County has an average weekly wage that ranks among the bottom 25 counties in the State.
- f) The County has percentage of persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Harlan EZ #33 legal description:  
Davis 3<sup>rd</sup> Addition Part of Lot 3 and Part of Lot 4

SECTION 3. The County exempts from taxation a portion of the assessed real estate value, in excess of the previous assessment, added by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

The property tax exemptions have not been established by the Board of Supervisors for Shelby County at this time.

SECTION 4. The County shall provide a copy of this resolution to the Iowa Department of Economic Development and shall file this resolution with the Shelby County Assessor.

SECTION 5. The following officers of the County are hereby authorized to take such further actions as deemed necessary in order to carry into effect the provisions of this resolution:

Roger Schmitz –Chairman Shelby County Board of Supervisors  
LaVon Christensen – Shelby County Board of Supervisors  
Richard Ferry – Shelby County Board of Supervisors  
Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. The provisions of this resolution are hereby declared to be severable and if any section, phrase, or provision shall be for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen      NAYES: None

RESOLUTION # 2006-17  
ENTERPRISE ZONE  
SHELBY COUNTY - CITY OF HARLAN

RESOLUTION APPROVING THE APPLICATION TO THE IOWA DEPARTMENT OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE ACTUAL

## VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN THE ZONE

WHEREAS, Shelby County (hereinafter referred to as the “ County”), State of Iowa is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the purpose of 2001 Iowa Code Sections 15E.191 through 15E.196 and all subsequent amendments including 2002 Iowa Acts, House File 2378 (the “Act”) is to encourage mutual development objectives between communities and private business and to promote development and investment in economically distressed areas within the State; and

WHEREAS, the Act and administrative rules adopted by the Iowa Department of Economic Development require the County to approve, by resolution, the establishment of an Enterprise Zone and the submission of a request for certification to the Iowa Department of Economic Development Board of Directors; and

WHEREAS, under the Act, one of the benefits provided to eligible businesses locating within a certified Enterprise Zone, as described in Iowa Code Section 15E.196, may at the election of the community be an exemption from taxation of all, or a portion, of the actual value added by improvements to real property that is: 1) directly related to new jobs created by the location or expansion of an eligible business in the zone, and 2) used in the operation of an eligible business within the zone; and

WHEREAS, it is the intention of the County to exempt from local taxation a portion of the assessed real estate value added by the improvements to the property made by an eligible and approved business, beginning the first year the improvements are assessed for taxation in the Enterprise Zone according to the following schedule:

The local tax exemption schedule has not been established by the Board of Supervisors for Shelby County at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY AS FOLLOWS:

SECTION 1. The County certifies that it is an eligible participant under the Act and meets the following distress criteria required under Section 15E.194 of the Act, as amended by 2002 Iowa Acts, House File 2378:

- g) The County has an average weekly wage that ranks among the bottom 25 counties in the State.
- h) The County has percentage of persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Harlan EZ #34 legal description:  
Davis 3<sup>rd</sup> Addition Part of Lot 4 – 153’ x 112’

SECTION 3. The County exempts from taxation a portion of the assessed real estate value, in excess of the previous assessment, added by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

The property tax exemptions have not been established by the Board of Supervisors for Shelby County at this time.

SECTION 4. The County shall provide a copy of this resolution to the Iowa Department of Economic Development and shall file this resolution with the Shelby County Assessor.

SECTION 5. The following officers of the County are hereby authorized to take such further actions as deemed necessary in order to carry into effect the provisions of this resolution:

Roger Schmitz –Chairman Shelby County Board of Supervisors  
LaVon Christensen – Shelby County Board of Supervisors  
Richard Ferry – Shelby County Board of Supervisors  
Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. The provisions of this resolution are hereby declared to be severable and if any section, phrase, or provision shall be for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen NAYES: None

RESOLUTION # 2006-18  
ENTERPRISE ZONE  
SHELBY COUNTY - CITY OF HARLAN

RESOLUTION APPROVING THE APPLICATION TO THE IOWA DEPARTMENT OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE ACTUAL VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN THE ZONE

WHEREAS, Shelby County (hereinafter referred to as the “ County”), State of Iowa is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the purpose of 2001 Iowa Code Sections 15E.191 through 15E.196 and all subsequent amendments including 2002 Iowa Acts, House File 2378 (the “Act”) is to encourage mutual development objectives between communities and private business and to promote development and investment in economically distressed areas within the State; and

WHEREAS, the Act and administrative rules adopted by the Iowa Department of Economic Development require the County to approve, by resolution, the establishment of an Enterprise Zone and the submission of a request for certification to the Iowa Department of Economic Development Board of Directors; and

WHEREAS, under the Act, one of the benefits provided to eligible businesses locating within a certified Enterprise Zone, as described in Iowa Code Section 15E.196, may at the election of the community be an exemption from taxation of all, or a portion, of the actual value added by improvements to real property that is: 1) directly related to new jobs created by the location or expansion of an eligible business in the zone, and 2) used in the operation of an eligible business within the zone; and

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The local tax exemption schedule has not been established by the Board of Supervisors for Shelby County at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY AS FOLLOWS:

SECTION 1. The County certifies that it is an eligible participant under the Act and meets the following distress criteria required under Section 15E.194 of the Act, as amended by 2002 Iowa Acts, House File 2378:

- i) The County has an average weekly wage that ranks among the bottom 25 counties in the State.

- j) The County has percentage of persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Harlan EZ #35 legal description:

Long's 2<sup>nd</sup> Addition Part of Lots 1, 2, & 3 SE of Railroad R O W, Block 14; Long's 2<sup>nd</sup> Addition Lots 7-12 SE of Railroad R O W, Block 14; Long's 2<sup>nd</sup> Addition Lots 1-4, Part of Lots 7-12, and Part of Alley, Block 17; Long's 2<sup>nd</sup> Addition Lot 1, Lot 1 Block 16 and Part of Baldwin Street Adjacent to Block 16.

SECTION 3. The County exempts from taxation a portion of the assessed real estate value, in excess of the previous assessment, added by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

The property tax exemptions have not been established by the Board of Supervisors for Shelby County at this time.

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Roger Schmitz –Chairman Shelby County Board of Supervisors

LaVon Christensen – Shelby County Board of Supervisors

Richard Ferry – Shelby County Board of Supervisors

Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. The provisions of this resolution are hereby declared to be severable and if any section, phrase, or provision shall be for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen      NAYES: None

RESOLUTION # 2006-19  
ENTERPRISE ZONE  
SHELBY COUNTY - CITY OF HARLAN

RESOLUTION      APPROVING      THE      APPLICATION TO THE IOWA DEPARTMENT  
OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE  
IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE  
ACTUAL VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN  
THE ZONE

WHEREAS, Shelby County (hereinafter referred to as the “ County”), State of Iowa is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the purpose of 2001 Iowa Code Sections 15E.191 through 15E.196 and all subsequent amendments including 2002 Iowa Acts, House File 2378 (the “Act”) is to encourage mutual development objectives between communities and private business and to promote development and investment in economically distressed areas within the State; and



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- k) The County has an average weekly wage that ranks among the bottom 25 counties in the State.
- l) The County has percentage of persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Harlan EZ #36 legal description:  
Lytle's Addition Lot 4

SECTION 3. The County exempts from taxation a portion of the assessed real estate value, in excess of the previous assessment, added by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

The property tax exemptions have not been established by the Board of Supervisors for Shelby County at this time.

SECTION 4. The County shall provide a copy of this resolution to the Iowa Department of Economic Development and shall file this resolution with the Shelby County Assessor.

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Roger Schmitz –Chairman Shelby County Board of Supervisors  
LaVon Christensen – Shelby County Board of Supervisors  
Richard Ferry – Shelby County Board of Supervisors  
Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. The provisions of this resolution are hereby declared to be severable and if any section, phrase, or provision shall be for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen NAYES: None

RESOLUTION # 2006-20  
ENTERPRISE ZONE  
SHELBY COUNTY - CITY OF HARLAN

RESOLUTION APPROVING THE APPLICATION TO THE IOWA DEPARTMENT OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE ACTUAL VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN THE ZONE

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WHEREAS, under the Act, one of the benefits provided to eligible businesses locating within a certified Enterprise Zone, as described in Iowa Code Section 15E.196, may at the election of the community be an exemption from taxation of all, or a portion, of the actual value added by improvements to real property that is: 1) directly related to new jobs created by the location or expansion of an eligible business in the zone, and 2) used in the operation of an eligible business within the zone; and

WHEREAS, it is the intention of the County to exempt from local taxation a portion of the assessed real estate value added by the improvements to the property made by an eligible and approved business, beginning the first year the improvements are assessed for taxation in the Enterprise Zone according to the following schedule:

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NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY AS FOLLOWS:

SECTION 1. The County certifies that it is an eligible participant under the Act and meets the following distress criteria required under Section 15E.194 of the Act, as amended by 2002 Iowa Acts, House File 2378:

- m) The County has an average weekly wage that ranks among the bottom 25 counties in the State.
- n) The County has percentage of persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Harlan EZ #37 legal description:  
Triangle Railroad Right of Way S of Victoria Street, SW NE (110’ x 190’)

SECTION 3. The County exempts from taxation a portion of the assessed real estate value, in excess of the previous assessment, added by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

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Roger Schmitz –Chairman Shelby County Board of Supervisors  
LaVon Christensen – Shelby County Board of Supervisors  
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Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

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SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen    NAYES: None

RESOLUTION # 2006-21  
ENTERPRISE ZONE  
SHELBY COUNTY - CITY OF HARLAN

RESOLUTION APPROVING THE APPLICATION TO THE IOWA DEPARTMENT OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE ACTUAL VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN THE ZONE

WHEREAS, Shelby County (hereinafter referred to as the “ County”), State of Iowa is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the purpose of 2001 Iowa Code Sections 15E.191 through 15E.196 and all subsequent amendments including 2002 Iowa Acts, House File 2378 (the “Act”) is to encourage mutual development objectives between communities and private business and to promote development and investment in economically distressed areas        within the State; and

WHEREAS, the Act and administrative rules adopted by the Iowa Department of Economic Development require the County to approve, by resolution, the establishment of an Enterprise Zone and the submission of a request for certification to the Iowa Department of Economic Development Board of Directors; and

WHEREAS, under the Act, one of the benefits provided to eligible businesses locating within a certified Enterprise Zone, as described in Iowa Code Section 15E.196, may at the election of the community be an exemption from taxation of all, or a portion, of the actual value added by improvements to real property that is: 1) directly related to new jobs created by the location or expansion of an eligible business in the zone, and 2) used in the operation of an eligible business within the zone; and

WHEREAS, it is the intention of the County to exempt from local taxation a portion of the assessed real estate value added by the improvements to the property made by an eligible and approved business,

beginning the first year the improvements are assessed for taxation in the Enterprise Zone according to the following schedule:

The local tax exemption schedule has not been established by the Board of Supervisors for Shelby County at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY AS FOLLOWS:

SECTION 1. The County certifies that it is an eligible participant under the Act and meets the following distress criteria required under Section 15E.194 of the Act, as amended by 2002 Iowa Acts, House File 2378:

- o) The County has an average weekly wage that ranks among the bottom 25 counties in the State.
- p) The County has percentage of persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Harlan EZ #38 legal description:  
Schmidt's Subdivision Lot 2

SECTION 3. The County exempts from taxation a portion of the assessed real estate value, in excess of the previous assessment, added by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

The property tax exemptions have not been established by the Board of Supervisors for Shelby County at this time.

SECTION 4. The County shall provide a copy of this resolution to the Iowa Department of Economic Development and shall file this resolution with the Shelby County Assessor.

SECTION 5. The following officers of the County are hereby authorized to take such further actions as deemed necessary in order to carry into effect the provisions of this resolution:

Roger Schmitz –Chairman Shelby County Board of Supervisors  
LaVon Christensen – Shelby County Board of Supervisors  
Richard Ferry – Shelby County Board of Supervisors  
Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. The provisions of this resolution are hereby declared to be severable and if any section, phrase, or provision shall be for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen NAYES: None

RESOLUTION # 2006-22  
ENTERPRISE ZONE  
SHELBY COUNTY - CITY OF SHELBY

RESOLUTION APPROVING THE APPLICATION TO THE IOWA DEPARTMENT OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE ACTUAL

## VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN THE ZONE

WHEREAS, Shelby County (hereinafter referred to as the “ County”), State of Iowa is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the purpose of 2001 Iowa Code Sections 15E.191 through 15E.196 and all subsequent amendments including 2002 Iowa Acts, House File 2378 (the “Act”) is to encourage mutual development objectives between communities and private business and to promote development and investment in economically distressed areas within the State; and

WHEREAS, the Act and administrative rules adopted by the Iowa Department of Economic Development require the County to approve, by resolution, the establishment of an Enterprise Zone and the submission of a request for certification to the Iowa Department of Economic Development Board of Directors; and

WHEREAS, under the Act, one of the benefits provided to eligible businesses locating within a certified Enterprise Zone, as described in Iowa Code Section 15E.196, may at the election of the community be an exemption from taxation of all, or a portion, of the actual value added by improvements to real property that is: 1) directly related to new jobs created by the location or expansion of an eligible business in the zone, and 2) used in the operation of an eligible business within the zone; and

WHEREAS, it is the intention of the County to exempt from local taxation a portion of the assessed real estate value added by the improvements to the property made by an eligible and approved business, beginning the first year the improvements are assessed for taxation in the Enterprise Zone according to the following schedule:

The local tax exemption schedule has not been established by the Board of Supervisors for Shelby County at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY AS FOLLOWS:

SECTION 1. The County certifies that it is an eligible participant under the Act and meets the following distress criteria required under Section 15E.194 of the Act, as amended by 2002 Iowa Acts, House File 2378:

- q) The County has an average weekly wage that ranks among the bottom 25 counties in the State.
- r) The County has percentage of persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Shelby EZ #16:        SW ¼, Portion of SE ¼, Section 28, T78N R40W

SECTION 3. The County exempts from        taxation a portion of the assessed real estate value, in excess of the previous assessment, added        by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

The property tax exemptions have not been established by the Board of Supervisors for Shelby County at this time.

SECTION 4. The County shall provide a copy of this resolution to the Iowa Department of Economic Development and shall file this resolution with the Shelby County Assessor.

SECTION 5. The following officers of the County are hereby authorized to take such further actions as deemed necessary in order to carry into effect the provisions of this resolution:

Roger Schmitz –Chairman Shelby County Board of Supervisors

LaVon Christensen – Shelby County Board of Supervisors  
Richard Ferry – Shelby County Board of Supervisors  
Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. The provisions of this resolution are hereby declared to be severable and if any section, phrase, or provision shall be for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen NAYES: None

RESOLUTION # 2006-23  
ENTERPRISE ZONE  
SHELBY COUNTY - CITY OF SHELBY

RESOLUTION APPROVING THE APPLICATION TO THE IOWA DEPARTMENT OF ECONOMIC DEVELOPMENT REQUESTING CERTIFICATION OF AN ENTERPRISE ZONE IN SHELBY COUNTY PROVIDING FOR THE EXEMPTION FROM TAXATION OF THE ACTUAL VALUE ADDED BY IMPROVEMENTS MADE BY APPROVED BUSINESSES WITHIN THE ZONE

WHEREAS, Shelby County (hereinafter referred to as the “ County”), State of Iowa is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the purpose of 2001 Iowa Code Sections 15E.191 through 15E.196 and all subsequent amendments including 2002 Iowa Acts, House File 2378 (the “Act”) is to encourage mutual development objectives between communities and private business and to promote development and investment in economically distressed areas within the State; and

WHEREAS, the Act and administrative rules adopted by the Iowa Department of Economic Development require the County to approve, by resolution, the establishment of an Enterprise Zone and the submission of a request for certification to the Iowa Department of Economic Development Board of Directors; and

WHEREAS, under the Act, one of the benefits provided to eligible businesses locating within a certified Enterprise Zone, as described in Iowa Code Section 15E.196, may at the election of the community be an exemption from taxation of all, or a portion, of the actual value added by improvements to real property that is: 1) directly related to new jobs created by the location or expansion of an eligible business in the zone, and 2) used in the operation of an eligible business within the zone; and

WHEREAS, it is the intention of the County to exempt from local taxation a portion of the assessed real estate value added by the improvements to the property made by an eligible and approved business, beginning the first year the improvements are assessed for taxation in the Enterprise Zone according to the following schedule:

The local tax exemption schedule has not been established by the Board of Supervisors for Shelby County at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY AS FOLLOWS:

SECTION 1. The County certifies that it is an eligible participant under the Act and meets the following distress criteria required under Section 15E.194 of the Act, as amended by 2002 Iowa Acts, House File 2378:

- s) The County has an average weekly wage that ranks among the bottom 25 counties in the State.

- t) The County has percentage of persons 65 years of age or older that ranks among the top 25 counties in the State.

SECTION 2. The County hereby requests Enterprise Zone certification from the Iowa Department of Economic Development Board of Directors as authorized in Section 15E.194 of the Act for the 11.1 acres described below, which the County certifies, when added to previously certified zones, is less than 1% of the total area of the 3,784,412 acres in Shelby County.

Shelby EZ #17: Section 28, T78N R40W NW SE

SECTION 3. The County exempts from taxation a portion of the assessed real estate value, in excess of the previous assessment, added by improvements to the property made by an eligible and approved business beginning the year the improvements are first assessed for taxation within the Enterprise Zone according to the following schedule:

The property tax exemptions have not been established by the Board of Supervisors for Shelby County at this time.

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Marsha Carter – Shelby County Auditor

SECTION 6. All resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. The provisions of this resolution are hereby declared to be severable and if any section, phrase, or provision shall be for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

SECTION 8. This resolution shall become effective immediately upon its passage and approval.

Passed and approved: February 21, 2006

AYES: Schmitz, Christensen NAYES: None

The County Engineer gave the secondary road project update.

There being no further business appearing, the Chairman declared the meeting adjourned at 11:03 a.m.

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Roger Schmitz, Chairman

ATTEST:

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Marsha J. Carter  
Clerk to the Board of Supervisors

NOTE: These minutes are as recorded by the Clerk to the Board of Supervisors and are subject to Board approval at the next regular meeting.