

HANCOCK COUNTY ORDINANCE NUMBER THIRTY

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE INCORPORATED AREAS OF BRITT, CORWITH, CRYSTAL LAKE, GARNER, GOODELL, KANAWHA, KLEMME, AND WODEN AND THE CITY OF FOREST CITY WITHIN HANCOCK COUNTY AND IN THE UNINCORPORATED AREA OF HANCOCK COUNTY, IOWA.

Pursuant to the authority granted by Chapter 423B of the Iowa Code, Be It Enacted by the Board of Supervisors of Hancock 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 Britt, Corwith, Crystal Lake, Garner, Goodell, Kanawha, Klemme, and Woden and the City of Forest City within Hancock County and in the Unincorporated Area of Hancock County.

The rate of the tax shall be one percent (1%) upon the sales price taxed under Chapter 423B – Local Option Taxes of the Iowa Code in the Unincorporated Area of Hancock County and the following Cities within Hancock County: Britt, Corwith, Crystal Lake, Garner, Goodell, Kanawha, Klemme, Woden and Forest City.

The tax was authorized by an election on October 10, 1995 in the incorporated areas of Corwith, Crystal Lake, Garner, Goodell, Kanawha, Klemme, and Woden and imposed on transactions occurring on or after January 1, 1996. The tax was authorized by an election on November 5, 1996 in the incorporated area of Britt and imposed on transactions occurring on or after January 1, 1997. The tax was authorized by an election on March 31, 1998 in the unincorporated area of Hancock County and imposed on transactions occurring on or after July 1, 1998. The tax was authorized by an election on November 8, 2016 in the incorporated area of Forest City within Hancock County and will be imposed on transactions occurring on or after July 1, 2017. All persons required to collect state sales tax and any use tax to which the local option tax may be applicable shall collect the tax. However, the tax shall not be imposed on the sales or purchase price from transactions exempted from tax by section 423B.5 of the Iowa Code.

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

Section 2. Authorized Uses. Hancock County and the incorporated cities within have specified authorized uses for the local option sales and services taxes. The authorized uses of local option sales and services taxes are hereby incorporated by reference and made a part hereof.

Section 3. 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 27th day of March, 2017.

Florence (Sis) Greiman
Chairman

Ron Sweers
Supervisor

Jerry J. Tlach
Supervisor

Attest:

Michelle K. Eisenman

County Auditor and/or Ex Officio Clerk of the Board

First Reading: March 20, 2017

Second Reading: March 27, 2017

Third Reading: Waived on March 27, 2017

Publication: April 5, 2017

Local Option Sales and Services Tax

Authorized Use

Election Date

Britt	0% for property tax relief-All revenue will accrue to the City budget to provide 90% Capital Improvements on acquisitions such as water main loops, fire truck, municipal pool, waste water treatment plant and water treatment plant improvements and 10% Economic Development	11/5/1996
Corwith	0% for property tax relief-60% for construction of the lagoon treatment system-40% for future construction in regard to the water system	10/10/1995
Crystal Lake	0% for property tax relief-100% for any lawful purpose of the city	10/10/1995
Garner	0% for property tax relief-100% of the funds will accrue to the general fund to provide a contingency for unseen emergencies and/or opportunities and any other lawful purpose for the betterment of the community to be determined annually by the City Council and future City Councils	10/10/1995
Goodell	0% for property tax relief-100% for any lawful purpose of the city	10/10/1995
Kanawha	0% for property tax relief-100% for any lawful purpose of the city	10/10/1995
Klemme	0% for property tax relief-100% for any lawful purpose of the city	10/10/1995
Woden	0% for property tax relief-100% of the funds will accrue to the general fund to provide a contingency for unforeseen emergencies and/or opportunities and any other lawful purposes to be determined by the City Council and future City Councils	10/10/1995
Forest City	0% for property tax relief-100% of the revenues will accrue to the General Fund of the City to provide a contingency for unseen emergencies and/or opportunities and any other lawful purpose to be determined by the City Council and future City Councils	11/8/2016
Unincorporated	65% for rural property tax relief-35% for rural needs	3/31/1998