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Doc ID: 001894840006 Type: GEN
Recorded: 08/05/2010 at 12:39:25 PM
Fee Amt: \$0.00 Page 1 of 6
Jasper County, Iowa
Nancy Parrott County Recorder
File **2010-00004578**

DOCUMENT PREPARED BY:

Jasper County
101 1st St N
Newton IA 50208

RETURN RECORDED DOCUMENT TO:
JASPER COUNTY AUDITOR'S OFFICE
CONNIE RARIDON

TITLE OF DOCUMENT:

JASPER COUNTY ORDINANCE NO. 59
ASSESSMENT OF WIND ENERGY
CONVERSION PROPERTY

GRANTOR: SEE PAGE
GRANTEE: SEE PAGE

auditor

Certificate of Publication

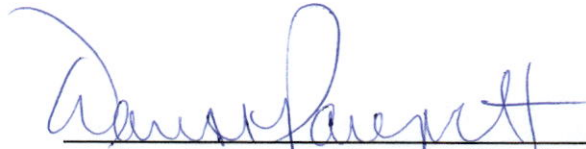
I, Dennis K. Parrott, Jasper County Auditor, hereby certify that the foregoing Ordinance 59 was passed and enacted by the Jasper County Board of Supervisors of Jasper County, Iowa on the 22nd day of June, 2010 and was published as follows:

Jasper County Tribune – August 5 , 2010

Prairie City News – August 5, 2010

Newton Daily News – July 29, 2010

Dated this 5th day of August, 2010



Dennis K. Parrott/Jasper County Auditor

Connie Raridon

From: Michael Jacobsen [mjacobsen@jaspercoatty.org]
Sent: Friday, July 23, 2010 2:29 PM
To: Connie Raridon
Subject: RE: Proposed Ordinance

Connie:

I have reviewed the Ordinance and believe that it looks fine. I will try and be at the meeting on Tuesday if the Board wants the input that I have read the Ordinance and it complies with Iowa Law.

Please start using the email address I sent this from which is the same as the below signature line.

Michael K. Jacobsen
Jasper County Attorney
114 West Third Street North
Newton, IA 50208
Phone Number 641-792-5010
email: mjacobsen@jaspercoatty.org

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From: Connie Raridon [mailto:craridon@co.jasper.ia.us]
Sent: Tuesday, July 20, 2010 10:29 AM
To: Mike Jacobsen
Subject: Proposed Ordinance

Attached is an Ordinance – First reading held today – Second reading to be held 07/27/10 – please review and let us know your thoughts please.

Connie Raridon
craridon@co.jasper.ia.us
Jasper County Auditor's Office
641-792-7016 - Phone
641-792-1053 - fax

No virus found in this incoming message.
Checked by AVG - www.avg.com
Version: 8.5.441 / Virus Database: 271.1.1/3019 - Release Date: 07/21/10 06:36:00

7/26/2010

Connie Raridon

From: Craig Hamilton [jedco@centraliowa.net]
Sent: Tuesday, June 08, 2010 9:03 AM
To: Dennis Parrott
Cc: Connie Raridon; John Deegan
Subject: wind turbine assessment ordinance
Attachments: County ordinance for wind conversion property.doc

Dennis,
Attached is a "Jasperized" version of the ordinance being adopted by the Marshall County supervisors for the assessment of "wind conversion property," aka wind turbines. This is being proposed in response to the 200 MW wind farm planned for the area between Newburg and Gilman. John Deegan has been working with me and the Marshall County Assessor in the belief that our two counties should present a similar policy to wind farm developers. John has seen this and is good to go with it. The phase-in schedule is as allowed by state law and I know of no other counties that are adopting anything different than that contained herein.

Although it will take several years for the full 30% assessment to come fully on-line, my SWAG is that it could eventually produce a minimum of \$400,000 per year in additional County revenue.

Although there is no pressing hurry, we need to be moving this on to the ordinance stage.

Thanks.

Craig Hamilton
JEDCO
641.792.7574

Jasper County Ordinance No. 59
Assessment of Wind Energy Conversion Property

Be it enacted by the Board of Supervisors of Jasper 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:

1. **NET ACQUISITION COST** means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.
2. **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 provisions in Iowa Code Chapter 441.21(8) (a)(b)(c), and Iowa Code Chapters 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:

1. For the first assessment year, at zero percent (0%) of the net acquisition cost.

2. For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percent (5%) each assessment year.
3. For the seventh and succeeding assessment years, at thirty percent (30%) of the 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(9)(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:

1. Copy of Asset ledger sheet to IRS;
2. Engineering breakdown of component parts;
3. Tower numbering system;
4. Name of contact person, phone number, FAX number, and mailing address;
5. Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lessor and the 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 any repeal of this ordinance, shall continue to be valued under Section 4 until the end of the nineteenth (19) 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: Penalty

Any person, firm or corporation violating any regulation in or any provision of this ordinance, or of any amendment or supplement thereto, shall be guilty of a simple misdemeanor which is punishable by a fine of not more than One Hundred Dollars (\$100.00) or by imprisonment of not more than thirty (30) days and shall be guilty of a County infraction punishable by a civil penalty of not more than One Hundred Dollars (\$100.00), or if the infraction is a repeat offense, by a civil penalty not to exceed Two Hundred Dollars (\$200.00). Each day that a violation occurs or is permitted by the Defendant to exist, constitutes a separate offense.

Section 12: When Effective

This ordinance shall be in effect upon its final passage, approval and publication as provided by law.

Be It Further Resolved that such a proposed Ordinance shall not be effective until a public hearing is held at 9:30 a.m. on the 20th day of July, 2010, with a notice of the public hearing published in the Newton Daily News, Jasper County Tribune, and the Prairie City News. The second and third readings were waived, Ordinance 59 adopted.

July 20, 2010 a motion was made by Supervisor Parsons, seconded by Supervisor Tiedje to approve the first reading of Ordinance 59 and carried upon the roll call vote shown below

SUPERVISOR	AYES	NAYS
Denny Stevenson	X	
John Parsons	X	
Rick Tiedje	X	

July 27, 2010 a motion was made by Supervisor John Parsons, seconded by Supervisor Rick Tiedje, to approve the second reading of Ordinance 59 and carried upon the roll call vote shown below, the third Reading of Ordinance 59 was duly waived by the Board of Supervisors on the 27th day of July, 2010, and Ordinance 59 was then, on that date, thereupon duly adopted.

SUPERVISOR	AYES	NAYS
Denny Stevenson	X	
John Parsons	X	
Rick Tiedje	X	



<i>Denny Stevenson</i>
Chairperson
Jasper County Board of Supervisors

Attest:

Teresa Arrowood
Teresa Arrowood/Auditor's Designee

NEWS PRINTING COMPANY

P O BOX 967
200 FIRST AVENUE E
WTON IA 50208
(1) 792-3121

Fax(641) 791-7104

Advertising Invoice and Statement

1 Billing Period 07/2010		2 Advertiser/Client Name JASPER COUNTY AUDITOR - LEGAL	
23 Total Amount Due 8.65		*Unapplied Amount	3 Terms of Payment
21 Current Net Amount Due N/A	22 30 Days N/A	60 Days N/A	Over 90 Days N/A
4 Page Number 1	5 Billing Date 07/29/10	6 Billed Account Number 101875	7 Advertiser/Client Number 101875

8 Billed Account Name and Address JASPER COUNTY AUDITOR - LEGAL DENNIS PARROTT PO BOX 944 NEWTON IA 50208		Amount Paid: Comments: <i>pd 8/17/10</i>
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Please Return Upper Portion With Payment

10 Date	11 Newspaper Reference	12 13 14 Description-Other Comments/Charges	15 SAU Size 16 Billed Units	17 Times Run 18 Rate	19 Gross Amount	20 Net Amount
07/29/10	67198 LG	PUBLIC HEARING NOTICE 07/29 ND	1X 21.00 21.00	1 0.41	8.65	8.65

PUBLIC HEARING NOTICE
Public hearings were held by the Jasper County Board of Supervisors for Ordinance 59 at 9:30 a.m. on July 20, 2010 and July 27, 2010. First and second readings were approved and the third reading was waived; Ordinance 59 was adopted and will become effective upon publication.
The purpose of this ordinance is to provide for the special valuation of wind energy conversion property pursuant to Iowa Code Chapter 427B.26.
A full copy of this ordinance is available at the Auditor's Office in Room 202 of the Jasper County Courthouse and. It is also available on the Jasper County website at <http://www.co.jasper.ia.us>.
July 29

FILED
2010 JUL 30 PM 1:19
DENNIS A. PARROTT
JASPER COUNTY AUDITOR

Statement of Account - Aging of Past Due Amounts

Due date: 08/13/10

21 Current Net Amount Due N/A	22 30 Days N/A	60 Days N/A	Over 90 Days N/A	*Unapplied Amount	23 Total Amount Due 8.65
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NS PRINTING COMPANY

(641) 792-3121

* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

24 Invoice Number 51679	25 Advertiser Information 1 Billing Period 07/2010	6 Billed Account Number 101875	7 Advertiser/Client Number 101875	2 Advertiser/Client Name JASPER COUNTY AUDITOR -
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9

AFFIDAVIT OF PUBLICATION

State of Iowa, Jasper County, ss:
I, Dan Goetz, Publisher of the Newton Daily News,
a daily newspaper of general circulation,
printed and published at Newton,
Jasper County, Iowa, being sworn, do
upon oath, state that the attached,

PUBLIC HEARING NOTICE PUB

appeared in said paper,
1 TIME(S)
upon the following date(s) to wit:
07/29/2010

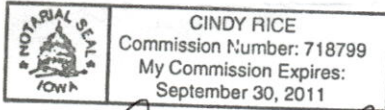
Publication fees: \$ 8.65

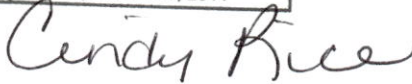
sd 

Subscribed and sworn to before me this,

29th day of July 2010

Notary public





PUBLIC HEARING NOTICE

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July 29

NEWS PRINTING COMPANY

P O BOX 967
 100 FIRST AVENUE E
 NEWTON IA 50208
 (641) 792-3121

Fax(641) 791-7104

Advertising Invoice and Statement

FILED
 2010 JUL 13 AM 9:01
 DENNIS PARROTT
 JASPER COUNTY

1 Billing Period 07/2010		2 Advertiser/Client Name JASPER COUNTY AUDITOR - LEGAL			
23 Total Amount Due 8.65		*Unapplied Amount		3 Terms of Payment	
21 Current Net Amount Due N/A		22 30 Days N/A		60 Days N/A	
				Over 90 Days N/A	
4 Page Number 1	5 Billing Date 07/12/10	6 Billed Account Number 101875		7 Advertiser/Client Number 101875	

8 Billed Account Name and Address JASPER COUNTY AUDITOR - LEGAL DENNIS PARROTT PO BOX 944 NEWTON IA 50208		Amount Paid: <hr/> Comments:
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Please Return Upper Portion With Payment

10 Date	11 Newspaper Reference	12 13 14 Description-Other Comments/Charges	15 SAU Size 16 Billed Units	17 Times Run 18 Rate	19 Gross Amount	20 Net Amount
07/12/10	66103 LG	PUBLIC HEARING NOTICE 07/12 ND	1X 21.00 21.00	1 0.41	8.65	8.65

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 July 12

pd 8/3/10

Statement of Account - Aging of Past Due Amounts

Due date: 07/27/10

21 Current Net Amount Due N/A	22 30 Days N/A	60 Days N/A	Over 90 Days N/A	*Unapplied Amount	23 Total Amount Due 8.65
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WS PRINTING COMPANY

(641) 792-3121

* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

24 Invoice Number 51275		25 Advertiser Information			
1 Billing Period 07/2010	6 Billed Account Number 101875	7 Advertiser/Client Number 101875	2 Advertiser/Client Name JASPER COUNTY AUDITOR -		

AFFIDAVIT OF PUBLICATION

State of Iowa, Jasper County, ss:
I, Dan Goetz, Publisher of the Newton Daily News,
a daily newspaper of general circulation,
printed and published at Newton,
Jasper County, Iowa, being sworn, do
upon oath, state that the attached,

PUBLIC HEARING NOTICE PUB

appeared in said paper,
1 TIME(S)
upon the following date(s) to wit:
07/12/2010

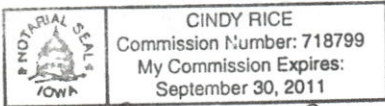
Publication fees: \$ 8.65

Subscribed and sworn to before me this,
Dan Goetz

Subscribed and sworn to before me this,

12th day of July 20 10

Notary public



Cindy Rice

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July 12