

FILED
 BETTE J. WRIGHT
 RECORDER
 BENTON COUNTY, IOWA
 AN ORDINANCE AMENDING BENTON COUNTY INDUSTRIAL PROPERTY TAX EXEMPTION
 DEC 15 12 40 PM '95
 ORDINANCE #28
 ORDINANCE #18

WHEREAS, Ordinance #18 entitled "Benton County Industrial Property Tax Exemption Ordinance" was enacted by the Board of Supervisors, Benton County, Iowa, on July 13, 1993; and

WHEREAS, the Board of Supervisors now desires to amend Benton County Industrial Property Tax Exemption Ordinance #18, to exclude certain areas from the industrial property tax exemption;

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

PURPOSE.

The purpose of this ordinance is to exclude designated areas from the Benton County Industrial Property Tax Exemption Ordinance #18 by amending "Section 2. Definitions", and by adding "Section 10A. Affect Of The Urban Renewal Area".

SECTION 2. DEFINITIONS.

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

1. "**NEW CONSTRUCTION**" means new buildings and structures and includes new buildings and structures which are constructed as additions to existing buildings and structures. "New construction" does not include reconstruction of an existing building or structure which does not constitute complete replacement of an existing building or structure or refitting of an existing building or structure, unless the reconstruction of an existing building or structure is required due to economic obsolescence and the reconstruction is necessary to implement recognized industry standards for the manufacturing and processing of specific products and the reconstruction is required for the owner of the building or structure to continue to competitively manufacture or process those products.

2. **"WAREHOUSE"** means a building or structure used as a public warehouse for the storage of goods pursuant to Chapter 554, Article 7, Code of Iowa, except that it does not mean a building or structure used primarily to store raw agricultural products or from which goods are sold at retail.

3. **"RESEARCH-SERVICE FACILITIES"** means a building or group of buildings devoted primarily to research and development activities, including, but not limited to, the design and production or manufacture of prototype products for experimental use, and corporate-research services which do not have a primary purpose of providing on-site services to the public.

4. **"DISTRIBUTION CENTER"** means a building or structure used primarily for the storage of goods -which are intended for subsequent shipment to retail outlets. "Distribution Center" does not mean a building or structure used primarily to store raw agricultural products, used primarily **by a manufacturer to store** goods to be used in the manufacturing process, used primarily for the storage of petroleum products, or used for the retail sale of goods.

5. **"MACHINERY AND EQUIPMENT ASSESSED AS REAL ESTATE PURSUANT TO SEC. 427A.1(1)(e), CODE OF IOWA"** means machinery used in manufacturing establishments.

6. **"ACTUAL VALUE ADDED"** means the actual value added as of the first year for which the exemption is received, except that actual value added by improvements to machinery and equipment means the actual value as determined by the Benton County Assessor as of January 1 of each year for which the exemption is received.

7. **"County"** shall mean Benton County, Iowa.

8. **"The Urban Renewal Area"** shall mean the Benton County Urban Renewal Area, approved by the Board of Supervisors on December 20, 1994, and set forth in Ordinance #25, and as amended on October 13, 1995, and set forth in Ordinance #27, and any and all future amendments to said ordinance.

SECTION 10A. AFFECT OF THE URBAN RENEWAL AREA.

A property tax exemption under Chapter 427B, Code of Iowa, and this ordinance shall not be granted if the property for which the exemption is claimed is located within The Urban Renewal Area.

REPEALER.

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

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.

WHEN EFFECTIVE.

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

PASSED AND APPROVED this 5th day of December, 1995.

BENTON COUNTY BOARD OF SUPERVISORS



Dell Hanson
Chairperson



Edwin J. Brecht



Edward Sass



ATTEST:



JILL MARLOW, BENTON COUNTY AUDITOR

November 29, 1995 Published summary of Ordinance #28

December 5, 1995 - 1st Consideration

December 5, 1995 - Waived Future Considerations and ADOPTED Ordinance #28

December 13, 1995 Published Ordinance #28

I, Jill Marlow, do hereby certify the above to a true and correct copy of Ordinance No. 28 and the dates of consideration and publication are correct.

A handwritten signature in cursive script that reads "Jill Marlow". The signature is written in black ink and is positioned to the right of the certification text.