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ORDNC ORDINANCE
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Patrick F. Gill, Auditor/Recorder, Woodbury County Iowa



Cover Sheet

Type of Document: Ordinance No. 65

Preparer Information:
(complete name-address-phone number)

Return Document to:
(complete name-address)

Taxpayer Information:
(complete name-address)

Grantor(s):

Grantee(s):

Legal Description:

WOODBURY COUNTY, IOWA
ORDINANCE NO. 65

**AN ORDINANCE RELATING TO THE ASSESSMENT OF WIND ENERGY
CONVERSION PROPERTY AS AUTHORIZED BY IOWA CODE CHAPTER 427B.26**

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF WOODBURY 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 Section 427B.26.

SECTION 2. DEFINITIONS

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

- A.) "Net Acquisition Cost" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.
- B.) "Wind Energy Conversion Property" means the entire windplant 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 Section 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 Section 427B.26, a special valuation of wind energy conversion property is allowed in lieu of the valuation assessment provisions in Iowa Code Section 441.21(8)(b) and (c), and Iowa Code Sections 428.24 to 428.29. The special valuation shall only apply to wind energy conversion property first assessed 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:

- A.) For the first assessment year, at zero percent (0%) of the net acquisition cost.
- B.) 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.
- C.) 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 Section 441.21(9)(b) and (c), and Iowa Code Sections 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 as prescribed in Section 6; and by Feb. 1 of each year thereafter.

- A.) Copy of Asset ledger sheet to IRS;
- B.) Engineering breakdown of component parts;
- C.) Tower numbering system;
- D.) Name of contact person, phone number, fax number and mailing address;
- E.) Report of all leased equipment, the name(s) of the company(s) it is leased from, and the agreement between the lessor and 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 Sections 4 and 5 ceases to be of benefit to the County, the Board of Supervisors may repeal the Ordinance. Property specially valued in accordance with the above prior to the repeal of this Ordinance shall continue to be so valued until the end of the nineteenth (19th) 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

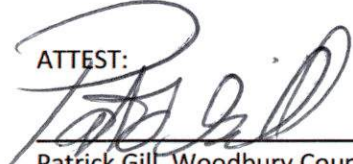
Any person, firm or corporation violating any regulation in or any provision of this Ordinance or of any amendment of supplement thereto, shall be guilty of a simple misdemeanor which is punishable by a fine of not more than One Hundred Dollars (\$100) or by imprisonment of not more than thirty (30) days and shall be guilty of a county infraction punishable by a civil penalty of not more than One Hundred Dollars (\$100), or if the infraction is a repeat offense, by a civil penalty not to exceed Two Hundred Dollars (\$200). Each day that a violation occurs or is permitted by the Defendant to exist, constitutes a separate offense.

SECTION 11. EFFECTIVE DATE

This Ordinance shall become effective after final passage, approval, and publication as provided by law.

Passed and Approved this 7th day of June, 2022.

ATTEST:



Patrick Gill, Woodbury County Auditor

First Reading: 12/7/21

Second Reading: 12/14/21

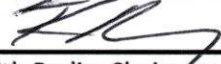
Third Reading: 12/21/21

Approved: 6/7/22

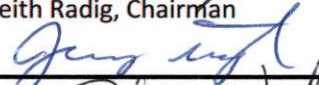
Published: 6/22/22

Effective: 6/22/22

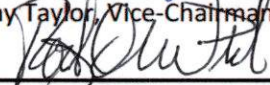
WOODBURY COUNTY BOARD OF SUPERVISORS



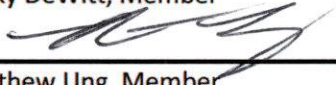
Keith Radig, Chairman



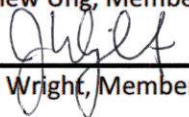
Jeremy Taylor, Vice-Chairman



Rocky DeWitt, Member



Matthew Ung, Member



Justin Wright, Member

*** Proof of Publication ***

STATE OF IOWA
COUNTY OF WOODBURY

The undersigned, of said County, being duly sworn, on oath states
the undersigned is an employee of the Sioux City Journal printed and
published by Journal Communications, in Sioux City in said County
and issued daily and Sunday

Woodbury County Planning & Zoning
Accounts Payable
620 DOUGLAS STREET 6TH FLOOR
SIOUX CITY IA 51101

ORDER NUMBER 48208

Subscribed and sworn before me in Sioux City, in said County,

this 22 day of June, 2022



Michelle Graham Notary Public

In and for Woodbury County.



Section: Legal

Category: 015 Attorneys & Legals

PUBLISHED ON: 06/22/2022

TOTAL AD COST: 77.35

FILED ON: 6/22/2022

*** Proof of Publication ***

NOTICE OF ADOPTION AND EFFECTIVE DATE OF ORDINANCE NO. 65 - AN ORDINANCE RELATING TO THE ASSESSMENT OF WIND ENERGY CONVERSION PROPERTY AS AUTHORIZED BY

IOWA CODE CHAPTER 427B.26

The Woodbury County Board of Supervisors held public hearings on the following item of business, hereafter included, on Tuesday, December 7, 2021 at 4:40 PM, Tuesday, December 14, 2021 at 4:40 PM, and Tuesday, December 21, 2021 at 4:40 PM.

The Woodbury County Board of Supervisors approved and adopted Ordinance #65 on Tuesday, June 7, 2022. The ordinance becomes effective upon publication on June 22, 2022. Said hearings were held at the Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, in the Board of Supervisors' meeting room in the basement of the courthouse.

Item One (1)

WOODBURY COUNTY, IOWA ORDINANCE
NO. 65

AN ORDINANCE RELATING TO THE ASSES-
MENT OF WIND ENERGY CONVERSION
PROPERTY AS AUTHORIZED BY IOWA
CODE CHAPTER 427B.26

BE IT ENACTED BY THE BOARD OF
SUPERVISORS OF WOODBURY COUNTY,
IOWA:

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SECTION 2. DEFINITIONS

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SECTION 8. REPEAL OF SPECIAL VALUATION

If in the opinion of the Board of Supervisors,

***** Proof of Publication *****

Continuation of the special valuation provided under Sections 4 and 5 ceases to be of benefit to the County, the Board of Supervisors may repeal the Ordinance. Property specially valued in accordance with the above prior to the repeal of this Ordinance shall continue to be so valued until the end of the nineteenth (19th) assessment year following the assessment year in which the property was first assessed.

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

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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) 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), or if the infraction is a repeat offense, by a civil penalty not to exceed Two Hundred Dollars (\$200). Each day that a violation occurs or is permitted by the Defendant to exist, constitutes a separate offense.

SECTION 11. EFFECTIVE DATE

This Ordinance shall become effective after final passage, approval, and publication as provided by law.

Passed and Approved this 7th day of June, 2022.

WOODBURY COUNTY BOARD OF SUPERVISORS

Keith Radig, Chairman
Jeremy Taylor, Vice-Chairman
Rocky DeWitt, Member
Matthew Ung, Member
Justin Wright, Member

ATTEST:

Patrick Gill, Woodbury County Auditor
First Reading: 12/7/21
Second Reading: 12/14/21
Third Reading: 12/21/21
Approved: 6/7/22
Published: 6/22/22
Effective: 6/22/22

PROOF OF PUBLICATION
STATE OF IOWA
COUNTY OF WOODBURY

The undersigned, of said County, being duly sworn, on oath states the undersigned is an employee of the Sioux City Journal printed and published by Journal Communications, in Sioux City in said County and issued daily and Sunday and that the annexed printed NOTICE OF

NOTICE REGARDING PUBLIC HEARINGS
WOODBURY COUNTY BOARD OF SUPERVISORS
The Woodbury County Board of Supervisors will hold public hearings on the following item of business, hereafter described in detail, on Tuesday, December 7, 2021 at 4:40 PM, Tuesday, December 14, 2021 at 4:40 PM and Tuesday, December 21, 2021 at 4:40 PM at or as soon as possible thereafter as the matter may be considered.

Said hearings shall be held at the Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa, in the Board of Supervisors' meeting room in the basement of the courthouse. Persons wanting to participate in the public hearings may attend in person during the meetings to comment.
Copies of said item may now be examined in the Woodbury County Auditor's office in said Courthouse by any interested persons.
All persons who wish to be heard in respect to this matter should appear to participate in the aforesaid hearing.
Item One (1)
AN ORDINANCE RELATING TO THE ASSESSMENT OF WIND ENERGY CONVERSION PROPERTY IN UNINCORPORATED WOODBURY COUNTY AS AUTHORIZED BY IOWA CODE CHAPTER 427B.
Published in the Sioux City Journal December 3, 2021. LGL#34951

Notice: Public Hearing

in said newspaper one consecutive Friday issues, the first publication thereof being on the 3rd day of December, 2021.

Beth Birdsell

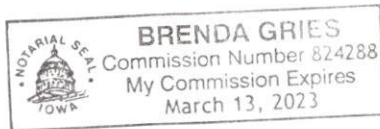
Beth Birdsell

Subscribed and sworn before me in Sioux City, in said County, this3rdday ofDecember....., 2021,

Brenda Gries

Notary Public

In and for Woodbury County.



Legal #34951

32 Line

1 Times

\$18.66