

RECORDING FEE \$ NONE FILED FOR RECORD THE 28 DAY OF March 2007 AT 1:30 P M. INSTRUMENT NO. 2007-1230 STATE OF IOWA, BUTLER COUNTY: Craig J. Johnston RECORDER
TRANSFER FEE \$ _____ O'CLOCK _____ BY _____ DEPUTY

BUTLER COUNTY ORDINANCE TITLE 1, NO. 11
SCHOOL INFRASTRUCTURE LOCAL OPTION TAX

PREPARER INFORMATION:

Butler County Board of Supervisors, 428 6th St, Allison, IA 50602

RETURN DOCUMENT TO:

Butler County Board of Supervisors, 428 6th St, Allison, IA 50602

BUTLER COUNTY ORDINANCE TITLE 1, NO. 11
SCHOOL INFRASTRUCTURE LOCAL OPTION TAX

AN ORDINANCE REPEALING BUTLER COUNTY ORDINANCE TITLE 1, NO. 10 AS OF JUNE 30, 2014 AND RENEWING THE SCHOOL INFRASTRUCTURE LOCAL OPTION (SILO) TAX APPLICABLE TO TRANSACTIONS WITHIN THE COUNTY OF BUTLER, STATE OF IOWA, TO BE EFFECTIVE JULY 1, 2014, AND TO BE REPEALED DECEMBER 31, 2022.

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

Section 1. School Infra-Structure Local Option Sales and Services Tax. There is imposed a School Infra-Structure local option sales and services tax applicable to transactions within Butler County.

The rate of the tax shall be 1 (1) percent upon the gross receipts taxed under Iowa Code chapter 423E-School Local Option Tax, in the following School Districts of Butler County.

- AGWSR Community School District
- Allison-Bristow Community School District
- Aplington-Parkersburg Community School District
- Clarksville Community School District
- Dike-New Hartford Community School District
- Greene Community School District
- Hampton-Dumont Community School District
- Nashua-Plainfield Community School District
- Waverly-Shell Rock Community School District

The School Infra-Structure local sales services tax is imposed on transactions occurring on or after July 1, 2014 within Butler County. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423E.3 for school infrastructure local option sales and services tax.

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

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Section 3. Severability Clause. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provisions or part thereof not adjudged invalid or unconstitutional.

Passed by the Board of Supervisors on this 27 day of March, 2007.

John Gimenez
Chairman
John D. ...
Supervisor
Ken ...
Supervisor

Attest: Alycia Tokken
County Auditor

STATE OF IOWA

COUNTY OF BUTLER

On this 27 day of March, 2007, before me the undersigned, a Notary Public in and for said County and State, personally appeared **John Zimmerman** and **Holly A. Fokkena**, to me personally known, who, being duly sworn, did say that they are the Chairperson of the Board of Supervisors and County Auditor of Butler County, Iowa, respectively; that the seal affixed hereto is the seal of said County; that said instrument was signed and sealed on behalf of the said Butler County, Iowa, by authority of its Board of Supervisors and pursuant to Ordinance I, No. 1, of said Board; and that said **John Zimmerman** and **Holly A. Fokkena** as such officers, acknowledge the execution of said instrument to be the voluntary act and deed of said County, it and by them voluntarily executed.

Amy Stanbrough
Notary Public In and For Said County
and State of Iowa

