

ORDINANCE NO. 2022-11-15

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the 2022 Addition to the Worth County Consolidated Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa

WHEREAS, the Board of Supervisors of Worth County, Iowa (the “County”) has previously enacted certain ordinances designating certain taxable property within the Worth County Consolidated Urban Renewal Area (the “Urban Renewal Area”) as “tax increment districts”; and

WHEREAS, the Board of Supervisors now desires to increase the size of the “tax increment districts” by adding additional property;

BE IT ENACTED by the Board of Supervisors of Worth County, Iowa:

Section 1. Purpose. The purpose of this ordinance is to provide for the division of taxes levied on the taxable property in the 2022 Addition to the Urban Renewal Area, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness, including bonds proposed to be issued by Worth County to finance projects in such area.

Section 2. Definitions. For use within this ordinance the following terms shall have the following meanings:

“County” shall mean Worth County, Iowa.

“2022 Urban Renewal Area Addition” shall mean the November, 2022 Addition to the Worth County Consolidated Urban Renewal Area of Worth County, Iowa, the legal description of which is set out below, approved by the Board of Supervisors by resolution adopted on November 15, 2022.

Certain wind turbines situated in Worth County, State of Iowa, more particularly described as follows:

Parcel Number	Legal Description
04-07-300-901	SECTION:07 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-31 ON LEASED LAND NE SW
04-08-300-901	SECTION:08 TOWNSHIP:100 RANGE:20 DEER CREEK WIND TURBINE T-32 ON LEASED LAND NE SW
04-08-400-901	SECTION:08 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-33 ON LEASED LAND E 34 A. NE SE
04-09-300-901	SECTION:09 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-34 ON LEASED LAND NW SW EX PAR
04-09-400-901	SECTION:09 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-35 ON LEASED LAND NW SE
04-09-400-902	SECTION:09 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-36 ON LEASED LAND NE SE
04-10-400-901	SECTION:10 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-37 ON LEASED LAND S 1/2 NW SE
04-10-400-902	SECTION:10 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-38 ON LEASED LAND SW SE
04-14-300-901	SECTION:14 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-70 ON LEASED LAND SW SW
04-14-300-902	SECTION:14 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-70 ON LEASED LAND SE SW
04-14-400-901	SECTION:14 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-69 ON LEASED LAND NW SE
04-15-300-901	SECTION:15 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-67 ON LEASED LAND NE SW

04-16-100-901	SECTION:16 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-62 ON LEASED LAND SE NW
04-16-200-901	SECTION:16 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-62 ON LEASED LAND NW NE
04-16-400-901	SECTION:16 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-62 ON LEASED LAND SW SE
04-16-400-902	SECTION:16 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-62 ON LEASED LAND SE SE
04-17-200-901	SECTION:17 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-60 ON LEASED LAND SE NE
04-17-300-901	SECTION:17 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-60 ON LEASED LAND SW SW
04-17-300-902	SECTION:17 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-60 ON LEASED LAND SE SW
04-17-400-901	SECTION:17 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-60 ON LEASED LAND PT OF NW SE LYING EAST OF DEER CREEK
04-18-100-901	SECTION:18 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-60 ON LEASED LAND NW NW
04-18-400-901	SECTION:18 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-60 ON LEASED LAND NW SE
04-19-300-901	SECTION:19 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-79 ON LEASED LAND SW SW
04-19-400-901	SECTION:19 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-81 ON LEASED LAND
04-19-400-902	SECTION:19 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-80 ON LEASED LAND SW SE
04-20-300-901	SECTION:20 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-82 ON LEASED LAND NE SW
04-21-100-901	SECTION:21 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-83 ON LEASED LAND SW NW
04-21-100-902	SECTION:21 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-84 ON LEASED LAND SE NW
04-22-100-903	SECTION:22 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-85 ON LEASED LAND SE NW
04-22-200-901	SECTION:22 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-86 ON LEASED LAND NE NE
04-23-400-901	SECTION:23 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-98 ON LEASED LAND SE SE
04-24-100-901	SECTION:24 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-87 ON LEASED LAND SW NW
04-25-100-901	SECTION:25 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-99 ON LEASED LAND NW NW EX PAR
04-30-200-901	SECTION:30 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-97 ON LEASED LAND SE NE
04-30-300-901	SECTION:30 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-95 ON LEASED LAND NE SW
04-30-400-901	SECTION:30 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-96 ON LEASED LAND NW SE
04-11-300-901	SECTION:11 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-39 ON LEASED LAND NE SW
04-12-300-901	SECTION:12 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-40 ON LEASED LAND NW SW
04-12-300-902	SECTION:12 RANGE:19 WIND TURBINE T-41 ON LEASED LAND SE SW
04-12-400-901	SECTION:12 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-42 ON LEASED LAND NW SE
04-12-400-902	SECTION:12 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-43 ON LEASED LAND NE SE
04-13-200-901	SECTION:13 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-75 ON LEASED LAND PT PAR "B" NE NE
04-13-200-902	SECTION:13 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-74 ON LEASED LAND PT PAR "B" SW NE
04-13-300-901	SECTION:13 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-73 ON LEASED LAND NE SW
04-14-100-901	SECTION:14 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-68 ON LEASED LAND SW SW
04-14-200-901	SECTION:14 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-72 ON LEASED LAND NE NE
04-15-200-901	SECTION:15 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-66 ON LEASED LAND SW NE
04-15-200-902	SECTION:15 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-67 ON LEASED LAND SE NE
04-24-200-901	SECTION:24 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-88 ON LEASED LAND SE NE
04-25-200-901	SECTION:25 TOWNSHIP:100 RANGE:19 DEER CREEK WIND TURBINE T-100 ON LEASED LAND NW NE
03-11-200-901	SECTION:11 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-27 ON LEASED LAND FRL SW NE
03-11-300-901	SECTION:11 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-26 ON LEASED LAND NE SW
03-11-300-902	SECTION:11 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-25 ON LEASED LAND NW SW
03-12-100-901	SECTION:12 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-29 ON LEASED LAND FRL SE NW
03-12-300-901	SECTION:12 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-28 ON LEASED LAND NW SW
03-12-400-901	SECTION:12 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-30 ON LEASED LAND NE SE
03-13-100-901	SECTION:13 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-52 ON LEASED LAND NW NW
03-13-100-902	SECTION:13 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-53 ON LEASED LAND NE NW
03-13-300-901	SECTION:13 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-51 ON LEASED LAND SE SW
03-13-400-901	SECTION:13 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-55 ON LEASED LAND SE SE
03-14-100-901	SECTION:14 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-48 ON LEASED LAND SE NW
03-14-200-901	SECTION:14 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-49 ON LEASED LAND NW NE
03-14-400-901	SECTION:14 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-50 ON LEASED LAND NE SE
03-15-100-901	SECTION:15 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-44 ON LEASED LAND NE NW
03-15-200-901	SECTION:15 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-45 ON LEASED LAND NW NE
03-15-200-902	SECTION:15 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-46 ON LEASED LAND NE NE
03-15-400-901	SECTION:15 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-47 ON LEASED LAND NE SE
03-23-200-901	SECTION:23 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-76 ON LEASED LAND SW NE

03-23-400-901	SECTION:23 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-77 ON LEASED LAND NE SE
03-24-300-901	SECTION:24 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-78 ON LEASED LAND S 1/2 S 1/2 SW
03-25-100-901	SECTION:25 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-89 ON LEASED LAND W. 22.50 A. NE NW
03-25-100-902	SECTION:25 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-90 ON LEASED LAND W. 22.50A. SE NW
03-25-200-901	SECTION:25 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-91 ON LEASED LAND NW NE
03-25-400-901	SECTION:25 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-94 ON LEASED LAND NE SE
03-25-400-902	SECTION:25 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-92 ON LEASED LAND SW SE
03-25-400-903	SECTION:25 TOWNSHIP:100 RANGE:20 GROVE WIND TURBINE T-93 ON LEASED LAND SE SE EX PAR 430'X340'

Section 3. Provisions for Division of Taxes Levied on Taxable Property in the 2022 Urban Renewal Area Addition. After the effective date of this ordinance, the taxes levied on the taxable property in the 2022 Urban Renewal Area Addition each year by and for the benefit of the State of Iowa, the County and any city, school district or other taxing district in which the 2022 Urban Renewal Area Addition is located, shall be divided as follows:

(a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the 2022 Urban Renewal Area Addition, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the County certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the 2022 Urban Renewal Area Addition on the effective date of this ordinance, but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the 2022 Urban Renewal Area Addition to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.

(b) that portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the County to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the County to finance or refinance, in whole or in part, projects in the Urban Renewal Area, and to provide assistance for low and moderate-income family housing as provided in Section 403.22, except that taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2 of the Code of Iowa, taxes for the instructional support levy of a school district imposed pursuant to Section 257.19 of the Code of Iowa and taxes for the payment of bonds and interest of each taxing district shall be collected against all taxable property within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the 2022 Urban Renewal Area Addition exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the 2022 Urban Renewal Area Addition shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and

bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the 2022 Urban Renewal Area Addition shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

(c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocably pledged by the County for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the County to finance or refinance in whole or in part projects in the Urban Renewal Area.


(d) as used in this section, the word "taxes" includes, but is not limited to, all levies on an ad valorem basis upon land or real property.

Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. Saving 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, provision or part thereof not adjudged invalid or unconstitutional.

Section 6. Effective Date. This ordinance shall be effective after its final passage, approval and publication as provided by law.

Passed and approved by the Board of Supervisors of Worth County, Iowa, on the 15th day of November, 2022.

  
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Chairperson, Board of Supervisors

Attest:

  
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County Auditor