

## ORDINANCE 21G

### **AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE INCORPORATED AREAS OF MASON CITY, CLEAR LAKE, DOUGHERTY, MESERVEY, PLYMOUTH, ROCK FALLS, ROCKWELL, SWALEDALE, THORNTON AND VENTURA OF CERRO GORDO COUNTY AND IN THE UNINCORPORATED AREA OF CERRO GORDO COUNTY.**

Be it Enacted by the Board of Supervisors of Cerro Gordo County, Iowa:

Section 1. Amendment. The Cerro Gordo County Ordinance No. 21F adopted December 18, 2018, is hereby amended by repealing all sections and by adopting the following new sections.

Section 2. Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within the incorporated areas of Mason City, Clear Lake, Dougherty, Meservey, Plymouth, Rock Falls, Rockwell, Swaledale, Thornton and Ventura of Cerro Gordo County and in the unincorporated area of Cerro Gordo County.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in the unincorporated area of Cerro Gordo County and the following cities: Mason City, Clear Lake, Dougherty, Meservey, Plymouth, Rock Falls, Rockwell, Swaledale, Thornton and Ventura.

The tax was authorized by an election on April 7, 1992 in the incorporated areas of Clear Lake, Dougherty, Meservey, Plymouth, Rockwell, Swaledale, Thornton and Ventura and imposed on transactions occurring on or after July 1, 1992. The tax was authorized for a period of five years by an election on April 7, 1992 in the cities of Mason City and Rock Falls and imposed on transactions occurring on or after July 1, 1992. The tax was authorized by an election on August 25, 1992 in the unincorporated area of Cerro Gordo County and imposed on transactions occurring on or after January 1, 1993. The tax was authorized and renewed in the incorporated areas of Mason City and Rock Falls by an election on November 5, 1996 for a period of five years and imposed on transactions occurring on or after July 1, 1997. The use of the tax was changed in the City of Swaledale by an election on November 7, 2000, with change in use effective beginning January 1, 2001. The tax was authorized and renewed in the incorporated areas of Mason City and Rock Falls on April 2, 2002 and imposed on transactions occurring on or after July 1, 2002. The tax was authorized in the incorporated area of Mason City for a period of eleven years until June 30, 2013. The tax was authorized and

renewed in the incorporated area of Mason City on November 6, 2012 and imposed on transactions occurring on or after July 1, 2013. The tax was authorized in the incorporated area of Mason City for a period of eleven years until June 30, 2023. The tax was authorized in the incorporated area of Mason City on September 13, 2022 with no sunset date. The use of the tax was changed in the City of Swaledale by an election on November 6, 2018, with change in use effective beginning July 1, 2019. The tax shall be collected by all persons required to collect state gross receipts taxes. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in chapter 324 of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under chapter 422A of the Iowa Code during the period the hotel and motel tax is imposed, on the gross receipts from the sale of natural gas or electric energy in a city or county where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee is imposed, on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to chapter 99E of the Iowa Code, and on the sale or rental of tangible personal property described in section 422.45, subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of chapter 422, Division IV, of the Iowa Code are adopted by reference.

Section 3. Authorized Uses. Cerro Gordo County and the incorporated cities within have specified authorized uses for the local option sales and services taxes. The authorized uses of local option sales and services taxes are hereby incorporated by reference and made a part hereof.

Section 4. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

First Consideration: October 25, 2022

Second Consideration: Waived October 25, 2022

Third Consideration: Waived October 25, 2022

Passed by the Board of Supervisors on this 25<sup>th</sup> day of October, 2022.

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Chris Watts, Chairman  
Board of Supervisors

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Tim Latham, Vice Chairman  
Board of Supervisors

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Casey M. Callanan  
Board of Supervisors

ATTEST:

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Adam V. Wedmore  
Auditor

# Authorized Uses of LOSST in Cerro Gordo County

## Cerro Gordo County – Unincorporated Area

Sunset Date None  
Authorized 08-25-1992

0% Property Tax Relief.  
55% Secondary Road Fund.  
25% Community Betterment, with 20% for rural county usage and 5% for general county usage.  
10% General Fund.  
10% Economic Development.

## City of Clear Lake

Sunset Date None  
Authorized 04-07-1992

90% Property Tax Relief.  
10% Community Betterment purposes in the City of Clear Lake.

## City of Dougherty

Sunset Date None  
Authorized 04-07-1992

100% Property Tax Relief

## City of Mason City

Sunset Date None  
Authorized 04-07-1992  
Renewal 11-05-1996  
Renewal 04-02-2002  
Renewal 11-06-2012  
Renewal 09-13-2022

50% Property Tax Relief and for no other purpose.  
40% Street improvements such as surfacing/resurfacing, railroad crossing repair, overpass/underpass construction, bridge repair, storm sewer work, traffic signals installation and maintenance, public parking maintenance, city owned sidewalk repairs, park improvements and any other lawful use such as the retirement of debt incurred for such projects.  
10% General Fund for any legal city purpose such as police protection, fire protection, library services, recreation programs/projects, airport, transit services, museums and administrative services.

## City of Meservey

Sunset Date None  
Authorized 04-07-1992

100% Property Tax Relief.

**City of Plymouth**

Sunset Date None  
Authorized 04-07-1992

- 50% Property Tax Relief (at least 50%).
- 50% Any other lawful purpose of the City (up to 50%).

**City of Rock Falls**

Sunset Date None  
Authorized 04-07-1992  
Renewal 11-05-1996  
Renewal 04-02-2002

- 0% Property Tax Relief.
- 50% Sewer maintenance and repairs, preventive maintenance on the sewer system, and sewer loan payments.
- 50% Road maintenance and repairs, preventive maintenance on the roads and bridges.

**City of Rockwell**

Sunset Date None  
Authorized 04-07-1992

- 0% Property Tax Relief.
- 50% Recreational Development and Maintenance.
- 50% Economic Development and Community Betterment.

**City of Swaledale**

Sunset Date None  
Authorized 04-07-1992  
Change in Use 11-06-2018

- 0% Property Tax Relief.
- 25% Swaledale Fire Department.
- 25% Swaledale Public Library.
- 50% Swaledale General Fund.

**City of Thornton**

Sunset Date None  
Authorized 04-07-1992

- 45% Property Tax Relief.
- 30% City Library.
- 25% Community Center, EMT, Fire and Police Department.

**City of Ventura**

Sunset Date None  
Authorized 04-07-1992

- 60% Property Tax Relief.
- 20% Maintenance, repair and improvements to the city street system.
- 10% Fire protection.
- 10% Police protection.

# History of LOSST Elections

<b>Election Date</b>	<b>Effective Date</b>	
04-07-1992	07-01-1992	Authorized in Cities of Clear Lake, Dougherty, Meservey, Plymouth, Rockwell, Swaledale, Thornton, and Ventura (no sunset date).
04-07-1992	07-01-1992	Authorized in Cities of Mason City and Rock Falls with 06-30-1997 sunset date.
04-07-1992	Failed	Unincorporated area of Cerro Gordo County.
08-25-1992	01-01-1993	Unincorporated area of Cerro Gordo County (no sunset date).
11-05-1996	07-01-1997	Renewal in Cities of Mason City and Rock Falls with 06-30-2002 sunset date.
11-07-2000	01-01-2001	Change in Use in City of Swaledale with no sunset date.
04-02-2002	07-01-2002	Authorized in Cities of Mason City and Rock Falls. Mason City has 06-30-2013 sunset date.
11-06-2012	07-01-2013	Authorized in City of Mason City with 06-30-2023 sunset date.
11-06-2018	07-01-2019	Change in Use in City of Swaledale with no sunset date.
09-13-2022		Authorized in City of Mason City with no sunset date