## CITY OF CLARKSVILLE CITY COUNCIL BUSINESS MEETING SEPTEMBER 8, 2015

The Clarksville City Council met in regular session September 8, 2015, in the Council Chambers of City Hall at 7:00 p.m. with Mayor David Kelm in the chair and Council members Cathy Cummings, Jeff Kolb, Travis Sterken, and Val Swinton present, Diane Renning absent.

Motion Kolb, Cummings, to approve and adopt the items contained on the Consent Agenda: Motion to approve minutes (August 3, 2015 and August 17, 2015).

RCV – Ayes: Cummings, Kolb, Sterken, Swinton. Nays: None. Absent: Renning. MC.

Motion Swinton, Cummings, to approve recommendations by the Public Safety committee to advertise for a Police Chief, with applications due to the Mayor by September 30, 2015.

RCV - Ayes: Cummings, Kolb, Sterken, Swinton. Nays: None. Absent: Renning. MC.

Motion Sterken, Kolb, to approve application from Heaven Frerichs as a member on the Clarksville Ambulance Service.

RCV - Ayes: Cummings, Kolb, Sterken, Swinton. Nays: None. Absent: Renning. MC.

Motion Kolb, Sterken, to approve an application for an Outside Beer Garden permit to Doc's Tap on Saturday, September 19, 2015.

RCV - Ayes: Cummings, Kolb, Sterken, Swinton. Nays: None. Absent: Renning. MC.

Motion Kolb, Cummings, to approve a building permit to Stacy Ragsdale 40' X 60' building at 1021 S. Main Street, pending approval of adjacent property owners.

RCV - Ayes: Cummings, Kolb, Sterken, Swinton. Nays: None. Absent: Renning. MC.

Motion Kolb, Swinton, to adopt Resolution 15-584: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CLARKSVILLE, IOWA, TO AMEND THE USE OF RESTRICTED RESIDENCE DISTRICT:

BE IT RESOLVED, in accordance with Chapter 155, Section 155.11 of the City Code to amend Restricted Residence District for Commercial use as follows:

"South twenty-two (22) feet of Lot 6 & all Lot 7, Block 4, Mather's Addition, of Clarksville, lowa." (To rezone property at 1021 S. Main Street.)

Resolution declared adopted, signed by the Mayor and hereby made a portion of these minutes.

RCV - Ayes: Cummings, Kolb, Sterken, Swinton. Nays: None. Absent: Renning. MC.

Motion Sterken, Kolb, to adopt the first reading of Ordinance No. 273: AN ORDINANCE ESTABLISHING INDUSTRIAL PROPERTY TAX EXEMPTIONS IN THE CITY OF CLARKSVILLE, IOWA, AS FOLLOWS:

Be it enacted by the City Council of Clarksville, Iowa that Chapter 9 be added, as follows:

- 9.01 PURPOSE. The purpose of this chapter is to provide for a partial exemption from property taxation of the actual value added to industrial real estate by the new construction of industrial real estate, research-service facilities, warehouses, and distribution centers.
- 9.02 DEFINITIONS. For use in this chapter the following terms are defined:
  - 1. "Actual value added" means the actual value added as of the first year for which the exemption is received.
  - 2. "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.
  - 3. "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 competitively to manufacture or process those products, which determination shall receive prior approval from the City Council of the City upon the recommendation of the lowa Department of Economic Development.
  - 4. "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.
  - 5. "Warehouse" means a building or structure used as a public warehouse for the storage of goods pursuant to Chapter 554, Article 7, of the *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.
- 9.03 PERIOD OF PARTIAL EXEMPTION. The actual value added to industrial real estate by

the new construction of industrial real estate, research-service facilities, warehouses, and distribution centers is eligible to receive a partial exemption from taxation for a period of five (5) years.

- **9.04 AMOUNTS ELIGIBLE FOR EXEMPTION.** The amount of actual value added which is eligible to be exempt from taxation shall be as follows:
  - 1. For the first year, seventy-five percent (75%)
  - 2. For the second year, sixty percent (60%)
  - 3. For the third year, forty-five percent (45%)
  - 4. For the fourth year, thirty percent (30%)
  - 5. For the fifth year, fifteen percent (15%)
- **9.05 LIMITATIONS.** The granting of the exemption under this chapter for new construction constituting complete replacement of an existing building or structure shall not result in the assessed value of the industrial real estate being reduced below the assessed value of the industrial real estate before the start of the new construction added.
- **9.06 APPLICATIONS.** An application shall be filed for each project resulting in actual value added for which an exemption is claimed.
  - 1. The application for exemption shall be filed by the owner of the property with the local assessor by February 1 of the assessment year in which the value added is first assessed for taxation.
  - 2. Applications for exemption shall be made on forms prescribed by the Director of Revenue and shall contain information pertaining to the nature of the improvement, its cost, and other information deemed necessary by the Director of Revenue.
- **9.07 APPROVAL.** A person may submit a proposal to the City Council to receive prior approval for eligibility for a tax exemption on new construction. If the City Council resolves to consider such proposal, it shall publish notice and hold a public hearing thereon. Thereafter, at least thirty (30) days after such hearing, the City Council, by ordinance, may give its prior approval of a tax exemption for new construction if the new construction is in conformance with City zoning. Such prior approval shall not entitle the owner to exemption from taxation until the new construction has been completed and found to be qualified real estate.
- **9.08 EXEMPTION REPEALED.** When in the opinion of the City Council continuation of the exemption granted by this chapter ceases to be of benefit to the City, the City Council may repeal this chapter, but all existing exemptions shall continue until their expiration.
- **9.09 DUAL EXEMPTIONS PROHIBITED.** A property tax exemption under this chapter shall not be granted if the property for which the exemption is claimed has received any other property tax exemption authorized by law.
- SECTION 2. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.
- 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, provision or part thereof not adjudged invalid or unconstitutional.
- SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.
- RCV Ayes: Cummings, Kolb, Sterken, Swinton. Nays: None. Absent: Renning. MC. First reading passed.

Motion Sterken, to adjourn the regular City Council meeting at 7:50 p.m.

David Kelm Mayor

Attest: Larry D. Betts, CMC City Clerk/Treasurer

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