

AN ORDINANCE AMENDING JEFFERSON COUNTY CODE OF ORDINANCES, ADDING  
CHAPTER 9-40 ESTABLISHING SPECIAL VALUATION OF WIND ENERGY  
CONVERSION PROPERTY

BE IT ENACTED BY THE JEFFERSON COUNTY BOARD OF SUPERVISORS THAT:

- I. Amendment: The Jefferson County Code of Ordinances is amended by adding Ordinance Number 9-40 which states:

**Chapter 9-40. SPECIAL VALUATION FOR WIND ENERGY CONVERSION PROPERTY**

**SECTION 1. Purpose:** The purpose of this ordinance is to provide for assessment and special valuation of wind energy conversion property in accordance with Iowa Code Section 427B.26.

**SECTION 2. Authority to Establish:** The Jefferson County Board of Supervisors has authority under Iowa Code Section 427B.26 to enact an ordinance for the special valuation of wind energy conversion property.

**SECTION 3. Enactment:** This ordinance may be enacted not less than thirty (30) days after a public hearing on the ordinance is held in accordance with Iowa Code Section 331.305. The ordinance shall only apply to property first assessed on or after the effective date of the ordinance.

**SECTION 4. Effective Date:** After enactment by the Board of Supervisors, this ordinance shall become effective as of the date of publication of the ordinance.

**SECTION 5. Repeal of Ordinance:** The Board of Supervisors has the authority to repeal this ordinance if it is of the opinion that the special valuation provided by this ordinance has ceased to be a benefit to Jefferson County. Property specially valued under this ordinance prior to the repeal of the ordinance shall continue to be valued under this ordinance until the end of the nineteenth assessment year following the assessment year in which the property was first assessed.

**SECTION 6. Definitions:** The following terms used in this ordinance shall be defined as follows:

1. “*Collector substation*” means an electrical substation designed to collect energy from multiple electricity-generating sources.
2. “*Net acquisition cost*” means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment. However, except in the case of a clerical error, an adjustment shall not be made after the third year the wind energy conversion property is assessed.
3. “*Wind energy conversion property*” means the entire wind plant including but not limited to a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and collector substation.

**SECTION 7. 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 8. 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 Chapter 441.21(8) b and c, and Iowa Code Chapters 428.24 to 428.29.

**SECTION 9. 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 February 1 of each year thereafter:

- (a) Copy of Asset ledger sheet or IRS;
- (b) Engineering breakdown of component parts;
- (c) Tower numbering systems;
- (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 10. Severability Clause:** If any of the provisions of this ordinance are for any reason illegal or void, then the lawful provisions of this document, which are separable from the unlawful provision shall be and remain in full force and effect, the same as if the ordinance contained no illegal or void provisions.

**SECTION 11. Publication, Hearing, Approval, Adoption, and Filing of:**

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Public hearing notice published on February 1, February 22 & March 14, 2024 in Fairfield  
Ledger, February 1, February 22 & March 21, 2024 in The Clarion-Plainsman and February 22  
& March 19, 2024 in the Ottumwa Courier.

First Reading on February 5, 2024.

Second Reading on February 26, 2024.

Third Reading on March 25, 2024.

Passed by the Board of Supervisors on this 25<sup>th</sup> day of March, 2024.

Dee Sandquist

Chairperson

Susie Drish

Supervisor

Lee Dimmitt

Supervisor

Attest:

Scott Reneker

County Auditor

Publication of full text on April 18, 2024, in The Clarion-Plainsman and Fairfield Ledger  
and April 16, 2024 in the Ottumwa Courier.