

WORTH  
COUNTY, MISSOURI

BILL NO. \_\_\_\_\_

ORDINANCE NO. 2011-8-15-101

An Ordinance supporting an application for an Enhance Enterprise Zone and establishing the Real Property Tax Abatement Rate for the

**Worth County Enhanced Enterprise Zone.**

WHEREAS, the Department of Economic Development of the State of Missouri has confirmed that the Worth County Enhanced Enterprise Zone proposed Enhanced Enterprise Zone meets guidelines for designation as an Enhanced Enterprise Zone, as set forth in section 135.950 RSMo, and

WHEREAS, Sections 135.950 and 135.973, RSMo, provide a means and an opportunity for the County of Worth to cooperate with the State of Missouri to relieve economic distress and attract new jobs to our area; and

WHEREAS, a public hearing was held on August 4, 2011 in Grant City, regarding the new zone; and

WHEREAS, the *County Commissioners / County* of Worth supports this type of incentive to assist businesses in their efforts to locate in the County of Worth; and,

NOW, THEREFORE, BE IT ORDAINED BY THE *COUNTY COMMISSIONERS* OF THE *COUNTY* OF WORTH, MISSOURI, AS FOLLOWS:

SECTION 1. The *County of Worth* supports and endorses an application for an Enhanced Enterprise Zone to include the cities of Grant City, Sheridan, Denver, Allendale, and Worth, and unincorporated areas of Worth County, as outlined in the map attached as Exhibit A.

SECTION 2. Those eligible facilities will receive a **fifty per cent (50%)** property tax abatement on improvements to real property, not to include land or personal property, for a minimum of ten (10) years from assessment of improvements if qualified businesses in the industry clusters listed below employ at least 2 new, full-time equivalent employees who reside within Worth County with minimum of \$100,000.00 new investment by said business. The eligible facilities shall include those companies which operate in Missouri under the following North American Industrial Classification Codes (NAICS)

- Agriculture, Forestry, Fishing and Hunting (NAICS 11);
- Mining (NAICS 21);
- Utilities (NAICS 22);
- Construction (NAICS 22);
- Manufacturing (NAICS 31 – 33);

- Wholesale Trade (NAICS 42);
- Transportation and Warehousing (NAICS 48 49);
- Information (NAICS 51);
- Finance and Insurance (NAICS 52);
- Real Estate and Rental and Leasing (NAICS 53);
- Professional, Scientific, and Technical Services (NAICS 54);
- Management of Companies and Enterprise (NAICS 55);
- Administrative and Support and Waste Management and Remediation Disposal Services (NAICS 56 with the exclusion of NAICS 562112-Hazardous Waste Collection, 562119-Other Waste Collection, 562211-Hazardous Waste Treatment and, 562212-Solid Waste Landfill, 562213-Solid Waste Combustor and Incinerators, and 562219-Other Nonhazardous Waste Treatment and Disposal)
- Health Care and Social Assistance (NAICS 62);
- Arts, Entertainment, And Recreation (NAICS 71 with the exclusion of NAICS group 7132-Gambling Establishments);
- Accommodation and Food Services (NAICS 72 with the exclusion of NAICS subsector 722-Food and Drinking Places);
- Other Services (NAICS 81 with the exclusion of NAICS group 8131-Religious Organizations);

SECTION 3. The Worth County Enhanced Enterprise Zone is a discretionary program. Applicants for the Enhanced Enterprise Zone must make application to the Worth County Assessor's office prior to any improvements being made to the property. The application must contain a construction timeline with an anticipated end date of construction. It must also contain a description of the scope of business. Once the application is received, the County Assessor will call a meeting of the members of the Worth County Enhanced Enterprise Zone Advisory Committee to review the application to determine if the applicant meets the qualifications of the Worth County Enhanced Enterprise Zone as set forth in this ordinance.

SECTION 4. Should the application be approved by the Worth County Enhanced Enterprise Zone Advisory Committee, the approved amount of taxes on improvements to real property will be abated from the date of approval by the Enhanced Enterprise Zone Advisory Committee. The construction period will count toward the years of total abatement.

SECTION 5. The industry must notify, in writing, the County Assessor in writing when construction is completed. If extenuating circumstances prevent the industry from meeting the construction end date in the original application approved by the Enhanced Enterprise Zone Advisory Committee, notification in the form of a letter detailing the circumstances that prevented the completion of construction must be made to the County Assessor prior to the end date provided in the original application. The Enhanced Enterprise Zone Advisory Committee will review the circumstances and determine if an extension should be granted.

SECTION 6. On or before May 1 following the end date of construction, the industry must provide a notarized affidavit of proof of at least 2 new full-time equivalent employees employed by the organization to the County Assessor. The affidavit shall include documentation such as W-2s, state and federal quarterly reports and utility bills for each new full-time equivalent employee. After this period, proof of employee retention shall be supplied in the same way.

SECTION 7. If the industry does not meet the employee requirement no later than May 1

following the end date of construction, the industry shall be placed on the tax roll. The industry will also be required to repay previous years of abatement plus interest and penalties. If the industry fails to meet the employee requirement on May 1 following the end of construction, it will be ineligible for any abatement through the Enhanced Enterprise Zone from that date forward.

SECTION 8. Any abatement or exemption provided for within the Enhanced Enterprise Zone designated area on an individual parcel of real property shall cease after a period of thirty days of business closure, work stoppage, major reduction in force, or a significant change in the type of business conducted at that location. For the purposes of this Enhanced Enterprise Zone, "work stoppage" shall not include strike or lockout or time necessary to retool a plant, and a "major reduction in force" is defined as a reduction of ninety-five (95%) or greater reduction in the number of persons actually working at the location. Any owner or new owner of the industry may reapply for exemption, but cannot receive the abatement or exemption for any period of time beyond the original life of the Enhanced Enterprise Zone.

SECTION 9. All contracts bid shall be advertised in the county newspaper and spec sheets made available on request.

SECTION 10. If any county roads used during or after construction are not up to or better than pre-construction standards for any industry receiving abatement, restitution will be made for their repair by May 1. Inspection and approval of road condition will be made by the Worth County Commission or a designee. If road standards are not met, property tax abatement will be null and void.

SECTION 11. Pursuant to Section 135.963 RSMo, the Enhanced Enterprise Zone will offer the incentive of property tax abatement on improvement to real property to include underground wiring, not to include land or personal property, for a period not to exceed 20 year for the First phases of installation for industries classified as *Other Electric Power Generation* (NA221119) provided that they employ at least five (f) new, full-time equivalent employees that reside within Worth County. Such abatement shall not exceed sixty percent (60%) tax abatement shall be negotiated so that total real property taxes, or other local payments, equal a negotiated rate over the lifetime of the abatement. Nevertheless, such abatement shall not be set at less than fifty percent abatement.

SECTION 12 In accordance with Chapter 135, Section 135.950 through Section 135.973, RSMo, the Worth County Commission of Worth County Missouri hereby establishes the above levels of property tax abatement effective upon designation of an Enhanced Enterprise Zone of Worth County by the Missouri State Department of Economic Development and to remain in effect in conformance with Chapter 135, Section 135.950 through Section 135.973, RSMo.

**PASSED BY WORTH COUNTY COMMISSION OF WORTH COUNTY MISSOURI AND APPROVED BY:**

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TED FINDLEY

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ROB RUCKMAN

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DENNIS GABBERT

THIS 15TH DAY OF AUGUST 2011

WITNESSETH BY \_\_\_\_\_ COUNTY CLERK