

Cedar County Burn Ordinance No. 48

BE IT ORDAINED by the Cedar County Board of Supervisors, pursuant to Sec. 331.302 and Sec. 331.307 of the Code of Iowa:

That an ordinance establishing notification requirements for open burning, to be cited and known as “The Cedar County Burn Ordinance”, be enacted as follows:

Section One. Purpose.

The purpose of this Ordinance is to promote the better use of fire equipment and local fire department volunteers’ time by requiring persons to give prior notice of the intent to burn prairies, pastures, field, yards, road ditches, building destruction debris and/or large brush fires. This Ordinance is not intended to and does not relieve persons who burn prairies, pastures, fields, yards ditches, building destruction debris and/or large brush fires from liability and responsibility for their actions and the consequences of the burn. This Ordinance is not intended to place any liability on Cedar County, Iowa, or its officials and employees.

Section Two. Notification.

No person shall burn prairies, pastures, fields, yards, road ditches, building destruction debris and/or large brush fires without first notifying a Dispatcher on duty at the Cedar County Law Center of the name of the person responsible for the burn, that person’s telephone and/or cell phone number, the specific location of the burn and the date and time of such burn. Notice shall be provided prior to the burn.

Section Three. General Conditions of Burning.

All burning of prairies, pastures, fields, yards, road ditches, building destruction debris and/or large brush fires shall be conducted in accordance with any applicable federal and state statutes, rules and regulations.

All burning of prairies, pastures, fields, yards road ditches, building destruction debris and/or large brush fires shall be attended by at least one adult person until the fire is extinguished.

Section Four. Enforcement and Penalty.

Violations of this Ordinance may be prosecuted as simple misdemeanors, and if the violations are prosecuted as misdemeanors, persons violating this Ordinance shall be fined as provided for by Section 903.1(1)(a) of the Code of Iowa.

Violations of this Ordinance may be prosecuted as county infractions, and if the violations are prosecuted as county infractions, persons violating this Ordinance shall be subject to the penalties and alternative relief provided for by Cedar County Ordinance No. 20 of the Cedar County Code.

Section Five. Severability.

If any section, provision or part of this Ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of this Ordinance as a whole or any section, provision or part thereof of not adjudged invalid or unconstitutional.

Section Six. Applicability.

The Ordinance shall apply to all unincorporated lands within the boundaries of Cedar County, Iowa.

Section Seven. Effective Date.

The Ordinance shall be in full force and effect after its passage and publication as required by law.

CEDAR COUNTY ORDINANCE NO. 49

Local Option Sales and Services Tax Ordinance in Cedar County, Iowa

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the incorporated areas of the City of West Branch in Cedar County, Iowa, where the tax was approved.

Be It Enacted by the Board of Supervisors of Cedar County, Iowa:

Section 1. - Local Option Sales and Services Tax. There is imposed a Local Option Sales and Services Tax applicable to transactions within the incorporated areas of the City of West Branch in Cedar County.

The rate of the tax shall be one percent upon the gross receipts taxed under Chapter 423B-Local Option Tax, Division IV, of the Iowa Code in the following within Cedar County: City of West Branch.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2011 within the City of West Branch in Cedar County. All persons required to collect state gross receipts taxes shall collect the tax. 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 423 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 423.45, of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423, Division IV, of the Iowa Code are adopted by reference.

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.