

CHAPTER 353  
COUNTY LIMESTONE QUARRIES

Referred to in §331.382

This chapter not enacted as a part of this title; transferred from chapter 202 in Code 1993

353.1	Definitions.	353.6	Anticipatory warrants.
353.1A	Board may establish.	353.7	Contents of warrants.
353.2	Equipment to operate.	353.8	Registration — call.
353.3	Petition by farm owners.	353.9	Price of lime.
353.4	Assessment lien.	353.10	Cost calculated.
353.5	Interest on installments.	353.11	Relief labor.

**353.1 Definitions.**

As used in [this chapter](#), unless the context otherwise requires, “book”, “list”, “record”, or “schedule” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

[2000 Acts, ch 1148, § 1](#)

**353.1A Board may establish.**

The board of supervisors of any county where there is no privately owned quarry, or when a privately owned quarry is unable to supply limestone in the same amount and at the same price and terms, shall have the jurisdiction, power and authority, at any regular, special or adjourned session to establish, locate, acquire by purchase or lease for the county use, any limestone quarry not at that time being operated by private individuals, corporations or associations, suitable for agricultural purposes. Such quarry shall not be so established, located, acquired, or leased unless and until the board has determined by actual investigation that the county can produce by such method lime at less cost than lime of the same quality may be purchased by the county and delivered in the county from other sources.

[C39, §3142.09; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.1]  
C93, §353.1  
C2001, §353.1A

**353.2 Equipment to operate.**

The board of supervisors shall have the authority and power to acquire such equipment as it shall deem necessary for the operation of any limestone quarry acquired for the production of agricultural lime.

[C39, §3142.10; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.2]  
C93, §353.2

**353.3 Petition by farm owners.**

When a petition signed by fifty or more owners of farms within the county requesting the board of supervisors to sell lime to them under [this chapter](#) is filed with the board of supervisors, or when a petition signed by any number of owners of farms within the county requesting the board of supervisors to sell to them under [this chapter](#) an amount of lime aggregating not less than five thousand tons, is filed with the board of supervisors, said board may provide for and sell, under the provisions of [this chapter](#), such lime as is requested to the said farm owners signing the petition and to any others requesting such sale of lime.

[C39, §3142.11; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.3]  
C93, §353.3

**353.4 Assessment lien.**

The board shall have full power and authority to quarry, pulverize and sell or to purchase and resell to said farm owners in their respective counties, limestone for their use on their farms and may either sell same for cash, or on application of any farm owner in the county, written notice having been first given to the mortgage or lienholder and consent of said

lienholders having been obtained in writing, which consent shall be filed in the office of the county auditor, provide agricultural lime, and deliver same to farm of applicant, payment for same to be provided for by a special assessment tax levy against the real estate so benefited in the amount of the sales value and transportation of said agricultural lime, which assessment shall be payable at the option of the owner of the farm or the owner's legal heirs or assignees in its entirety on or before December 1 following the receipt of said lime or may be paid in five equal annual installments payable on October 1 of each succeeding year with the ordinary taxes until said special assessment is fully paid. The special assessment shall, by consent, be a lien prior to any lien or liens upon said real estate.

[C39, §3142.12; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.4]

C93, §353.4

Referred to in [§353.5](#)

### 353.5 Interest on installments.

All unpaid installments of the special assessment tax levied against the property described in [section 353.4](#) shall bear interest at a rate not exceeding that permitted by [chapter 74A](#) and all delinquent installments shall be subject to the same penalties as are now applied to delinquent general taxes.

[C39, §3142.13; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.5]

C93, §353.5

### 353.6 Anticipatory warrants.

The board shall have the authority for the purpose of financing and carrying out the provisions of [this chapter](#) to issue anticipatory warrants drawn on the county, in denominations of one hundred dollars, five hundred dollars and one thousand dollars, which anticipatory warrants shall draw interest at a rate not exceeding that permitted by [chapter 74A](#); and shall not be a general obligation on the county and be secured only by the special assessment tax levy as herein provided.

[C39, §3142.14; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.6]

C93, §353.6

### 353.7 Contents of warrants.

All such anticipatory warrants shall be signed by the chairperson of the board of supervisors and attested by the county auditor with the auditor's official seal attached thereto, and dated as of the date of sale, and shall not be sold for less than par value. Said bonds may be drawn and sold from time to time as the need for funds to carry out the purpose of [this chapter](#) arises.

[C39, §3142.15; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.7]

C93, §353.7

Referred to in [§331.502](#)

### 353.8 Registration — call.

All anticipatory warrants drawn under the provisions of [this chapter](#), shall be numbered consecutively, and be registered in the office of the county treasurer and be subject to call in numerical order at any time when sufficient money derived from the sale of such limestone or the payment of a special assessment levied therefor, is in the hands of the county treasurer to retire any of said warrants together with accrued interest thereon.

[C39, §3142.16; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.8]

C93, §353.8

Referred to in [§331.552](#)

### 353.9 Price of lime.

The cost price of this agricultural lime shall be fixed by the board of supervisors, at not less than the actual cost of production at the quarry with ten percent added to provide for the

cost of and depreciation on the equipment used in the production of said agricultural lime, together with any cost in transportation of the lime from the quarry to the farm of applicant.

[C39, §3142.17; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.9]

C93, §353.9

Referred to in §353.10

#### **353.10 Cost calculated.**

In calculating the cost price of the agricultural lime to the county as referred to in [section 353.9](#), all elements of the cost of the operations, including the amortization of the purchase price of any quarries, lands, or equipment over the period during which any bonds, warrants or other obligations incurred by the county therefor shall mature, cost of all labor, proportionate and actual administrative overhead of county officials and other county executive employees in administering said chapter and conducting said business, repairs to plant machinery and equipment, wages of all employees and all other costs of production shall be kept in a separate system of accounts, and all books and records with respect to the cost of said agricultural limestone and the methods of bookkeeping and all records in connection with the production, disposal and sale of said agricultural limestone shall be open to the inspection of the public at all times.

[C39, §3142.18; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.10]

C93, §353.10

#### **353.11 Relief labor.**

The board is specifically authorized to use relief labor in the production of agricultural lime as provided for in [this chapter](#), but shall pay the prevailing labor scale for that type of work, customary in that vicinity.

[C39, §3142.19; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.11]

C93, §353.11