

**701—239.4 (423B) Requirements for cities adopting an ordinance.**

**239.4(1)** Within at least 90 days following the adoption of an ordinance, an eligible city must notify the director of the department of revenue of its intent to pursue funding for an urban renewal project based upon the increase in local sales and services tax revenue. The notification must include the following information:

*a.* Effective July 1, 2012, a copy of the resolution of the board of supervisors from each county where the urban renewal area from which local sales and services tax revenues are to be collected approving the collection and use of local sales and services tax;

*b.* A copy of the urban renewal plan and the resolution adopting the city's urban renewal plan;

*c.* A copy of the adopted ordinance, including:

(1) The current and original, if applicable, purpose or purposes for which the local option sales and services tax was enacted; and

(2) The amount and proportion of revenue that will be redistributed from each current revenue purpose to fund urban renewal within the urban renewal area;

*d.* The legal description of the urban renewal area covered by the ordinance;

*e.* A map showing the geographic boundaries of the urban renewal area; and

*f.* A geographic information system boundary file, if available, showing the geographic boundaries of the urban renewal area.

**239.4(2)** Each urban renewal area must have its own separate ordinance, and the department shall be notified separately for each urban renewal area. Notification shall be mailed or otherwise submitted to: Director, Iowa Department of Revenue, Hoover State Office Building, 1305 E. Walnut Street, Des Moines, Iowa 50319.

**239.4(3)** Each urban renewal area must have its own separate resolution of the board of supervisors from each county from which local option sales and services tax revenues will be collected and used for urban renewal projects located within the urban renewal area.