

**RESOLUTION 2023-77**

**RESOLUTION REQUESTING SUBMISSION OF THE QUESTION OF IMPOSITION OF A LOCAL OPTION SALES AND SERVICES TAX TO THE REGISTERED VOTERS OF WEST BRANCH, IOWA (CEDAR COUNTY)**

**WHEREAS**, Chapter 423B.1(b)(2) of Iowa Code provides for the imposition of certain local option taxes, including a local sales and services tax: and a recent action by resolution by the City of West Branch to vote on the adoption or amendment of the local option sales and services tax within the City; and

**WHEREAS**, the West Branch City Council must provide to the County Commissioner of Elections information to be included in the notice of the ballot proposition and on the ballots including the rate of tax, the date the tax will be imposed, length of tax request, the approximate amount of local option tax revenues to be used for property tax relief and a statement of the specific purpose other than property tax relief for which the revenues will be expended in the City of West Branch;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of West Branch, Iowa, as follows:

1. The question of the imposition of a local sales and services tax at the rate of one percent (1%) to commence on July 1, 2024 should be submitted to the registered voters of West Branch, Iowa at an election to be held on November 7, 2023 provided for by law.
2. The Board of Supervisors is hereby requested to consider the West Branch City Council's request to direct that the ballot contain a provision for the repeal upon subsequent vote of the electors of the City.
3. The West Branch City Council hereby states that 0% of the revenues generated by this tax will be used for property tax relief and the remaining for the following specific purposes:  

100% for park debt and improvements, public safety and public infrastructure projects.
4. The City Clerk is directed to submit a certified copy of this resolution to the Cedar County Commissioner of Elections. The following is the West Branch City Council's requested ballot proposition language:

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?

YES       NO

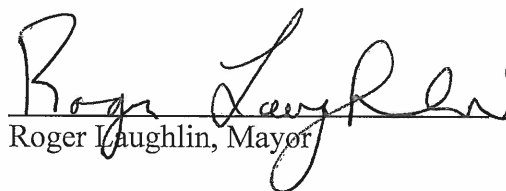
A local sales and services tax shall be imposed in the City of West Branch at the rate of one percent (1%) to be effective July 1, 2024 to remain in effect until subsequent vote of the electors of the City.

Revenues from the sales and services tax shall be allocated as follows:

0% for property tax relief.

100% for park debt and improvements, public safety and public infrastructure projects.

**Passed and Approved this 17th day of July, 2023.**

  
Roger Laughlin, Mayor

  
Leslie Brick, City Clerk