## **RESOLUTION 2023-82**

## RESOLUTION REQUESTING SUBMISSION OF THE QUESTION OF IMPOSITION OF A LOCAL OPTION SALES AND SERVICES TAX TO THE REGISTERED VOTERS OF WEST BRANCH, IOWA.

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 Cedar County Board of Supervisors is hereby requested to set November 7, 2023, as the date for a special election within the City, for the purposes of presenting to the registered voters of the City, the question of the imposition of a local sales and services tax at the rate of one percent (1%) to commence on July 1, 2025.
- 2. The West Branch City Council hereby requests that the ballot language include the following:

Summary: To authorize the imposition of a **local sales and services tax** in the City of West Branch, Iowa, at a rate of one percent (1%) to be effective from July 1, 2025 until repealed by subsequent vote of the registered voters of the City.

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

0% for property tax relief

The specific purposes for which the revenue will be expended is:

park debt and improvements, public safety and public infrastructure projects

3. 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:

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YES	NO 🗆						

Summary: To authorize imposition of a local sales and service tax in the City of West Branch, Iowa at the rate of one percent (1%) to be effective on July 1, 2025.

A local sales and services tax shall be imposed in the City of West Branch, Iowa at the rate of one percent (1%) to be effective July 1, 2025 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

The specific purposes for which the revenues will otherwise be expended are:

park debt and improvements, public safety and public infrastructure projects

Passed and Approved this 16th day of August, 2023.

Roger Laughlin, Mayor

Leslie Brick, City Clerk