ITEMS TO INCLUDE ON AGENDA

CITY OF EARLHAM, IOWA

Local Option Sales and Services Tax

• Resolution Regarding a Special Election on the Imposition of a Local Option Sales and Services Tax within the City of Earlham in Madison County, Iowa.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE CHAPTER 21 AND THE LOCAL RULES OF THE CITY.

The City Council of the City of Earlham, State of Iowa, met in _______ session, in the Council Chambers, City Hall, 140 Chestnut Avenue, Earlham, Iowa, at ______ P.M., on the above date. There were present Mayor ______, in the chair, and the following named Council Members:

Absent: _____

Vacant: _____

* * * * * * *

Council Member ______ introduced the following Resolution entitled "RESOLUTION REGARDING A SPECIAL ELECTION ON THE IMPOSITION OF A LOCAL OPTION SALES AND SERVICES TAX WITHIN THE CITY OF EARLHAM IN MADISON COUNTY, IOWA," and moved that the same be adopted.

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the following Resolution duly adopted:

RESOLUTION NO. 24-16

RESOLUTION REGARDING A SPECIAL ELECTION ON THE IMPOSITION OF A LOCAL OPTION SALES AND SERVICES TAX WITHIN THE CITY OF EARLHAM IN MADISON COUNTY, IOWA

WHEREAS, Chapter 423B of the Iowa Code establishes the requirements to request that the county commissioner of elections hold an election on the question of imposing a local sales and services tax; and

WHEREAS, the Code provides that the question of the imposition of a local sales and services tax shall be submitted to the registered voters of the incorporated and unincorporated areas of the County upon receipt by the County Commissioner of Elections of the motion or motions, requesting such submission, adopted by the governing body or bodies of the city or cities located within the county or of the county, for the unincorporated area of the county, representing at least one half of the population of the county; and

WHEREAS, the local sales and services tax previously imposed in the City expired on June 30, 2024; and

WHEREAS, the City Council desires that an election on the imposition of a new local sales and services tax be imposed within the City, effective January 1, 2025, be placed on the ballot for the September 10, 2024 election pursuant to Iowa Administrative Code Section 701-107.2(2).

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EARLHAM, IOWA:

Section 1. That there is hereby called a special county election on Tuesday, the 10th day

of September 2024, at which election there shall be submitted to the registered voters of the City of Earlham, Iowa the following question, to wit:

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	YES	
	NO	

Summary: To authorize imposition of a local sales and services tax in the City of Earlham at the rate of one percent (1%) to be effective on January 1, 2025.

A local sales and services tax shall be imposed in the City of Earlham at the rate one percent (1 %) to be effective on January 1, 2025.

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

0% for property tax relief

The specific purpose for which the revenues shall otherwise be expended are:

100% for Capital Improvement Projects, as determined by council, or for any lawful purpose

Section 2. That the voting place or places for said election, and the hours the polls shall be opened and closed shall be as set out in the notice of election, said notice to be prepared and approved by the County Commissioner of Elections.

Section 3. That the form of ballot to be used at said election shall be as follows: (a) in those precincts using paper ballots they shall be printed on some color other than white, pursuant to the provisions of Section 49.43 of the Code of Iowa; substantially in the form set forth in the Notice of Election, and (b) in those precincts using voting machines, if any, they shall be printed in black ink on clear, white material, of such size as will fit the ballot frame, and in as plain, clear type as the space will reasonably permit, pursuant to the provisions of Section 52.10 of the Code of Iowa, substantially in the form set forth in the Notice of Election. That said notice shall show the names of all candidates or nominees and the office each seeks, if any, and if more than one public measure shall be submitted to the electors at the time of the said election, all such measures shall be printed upon one ballot.

Section 4. That the Election Board for the voting precinct or precincts shall be appointed by the County Commissioner of Elections, not less than 15 days before the date of said election.

Section 5. That the Auditor of Madison County, Iowa, being the County Commissioner of Elections, is hereby directed to publish the notice of election twice in the "Earlham Echo", being a legal newspaper, printed wholly in the English language, as defined by Section 618.3 of

the Code of Iowa, published in said County and of general circulation therein the first publication shall be not less than 60 days before said election. The second notice, including a sample ballot shall be published not less than four clear days nor more than twenty days prior to the date of said election.

Section 6. That the County Commissioner of Elections shall cause to be prepared all such ballots and election registers and other supplies as may be necessary for the proper and legal conduct of said election.

Section 7. That the Auditor is hereby directed to file a certified copy of this Resolution in the office of the County Commissioner of Elections, which filing shall also constitute the "written notice" to the County Commissioner of Elections of the election date required to be given by the governing body under the provisions of Chapter 47 of the Code of Iowa.

PASSED AND APPROVED this 10th day of June 2024.

Mayor

ATTEST:

City Clerk

Receipt of a certified copy of the foregoing resolution is hereby acknowledged this ______ day of ______, 2024.

County Auditor and County Commissioner of Elections, Madison County

STATE OF IOWA)
) SS
COUNTY OF MADISON)

I, the undersigned City Clerk of the City of Earlham, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the City showing proceedings of the Council, and the same is a true and complete copy of the action taken by the Council with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Council and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Council pursuant to the local rules of the Council and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective City offices as indicated therein, that no Council vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Council hereto affixed this _____ day of _____, 2024.

City Clerk, City of Earlham, State of Iowa

(SEAL)