

RESOLUTION NO. 44-21

Resolution to Set a Date for an Election on the Imposition of a Local Option Sales and Services Tax in the Unincorporated Area of Floyd County, Iowa

WHEREAS, Chapter 423B of the Code of Iowa authorizes County Boards of Supervisors to impose a local option sales and services tax within incorporated cities and the unincorporated area of counties, following an election at which the registered voters in various jurisdictions vote in favor of such tax; and

WHEREAS, a local option sales and services tax, approved on November 8, 2011, is currently being imposed in the unincorporated area of Floyd County, Iowa (the “County”), but said tax is scheduled for expiration on December 31, 2022; and

WHEREAS, the Board of Supervisors intends that the local option sales and services tax be re-imposed within the unincorporated area of the County, such tax to take effect on January 1, 2023;

NOW, THEREFORE, IT IS RESOLVED by the Board of Supervisors of the Floyd County, Iowa, as follows:

Section 1. March 1, 2022 is hereby set as the date for a special election within the unincorporated area of the County, for the purpose of presenting to the registered voters of such area the question of the imposition of a one-cent local option sales and services tax, such tax to take effect on January 1, 2023.

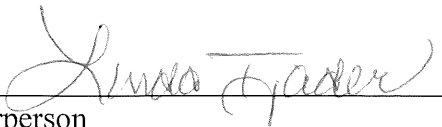
Section 2. In accordance with Section 423B.1 of the Code of Iowa, the Board of Supervisors hereby requests that the ballot proposition state that 100% of the revenues from such local option sales and services tax will be used to fund Secondary Roads, including rock, bridges and culvert repair and/or replacement and construction projects in the unincorporated county and 0% for direct property tax relief. A form of the ballot proposition is attached hereto as “Exhibit A.”

Section 3. The County Auditor is hereby directed to file a copy of this resolution with the Floyd County Commissioner of Elections.

Section 4. The County Commissioner of Elections is hereby authorized and directed to cause notice of the ballot proposition, in substantially the form set forth as Exhibit B hereto, to be published in a legal newspaper of general circulation in the County, such notice to be published not less than sixty days prior to the date of the election

Section 5. All resolutions or parts thereof in conflict herewith are hereby repealed.

Passed and approved November 9, 2021.

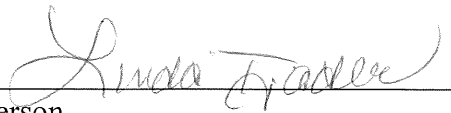
  
\_\_\_\_\_  
Chairperson

Attest:

  
\_\_\_\_\_  
County Auditor

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On motion and vote, the meeting adjourned.

  
\_\_\_\_\_  
Chairperson

Attest:

  
\_\_\_\_\_  
County Auditor

**EXHIBIT A  
BALLOT PROPOSITION FORM**

FLOYD COUNTY

PUBLIC MEASURE

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?

- YES
- NO

Summary: To authorize imposition of a **local sales and services tax** in the unincorporated area of Floyd County, Iowa at the rate of one percent (1%) to be effective from January 1, 2023 until December 31, 2032.

A **local sales and services tax** shall be imposed in the unincorporated area of Floyd County, Iowa at the rate of one percent (1%) to be effective from January 1, 2023 until December 31, 2032.

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

**0% for property tax relief**

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

**100%**

for funding Secondary Roads, including rock, bridges and culvert repair and/or replacement and construction projects in the unincorporated County.

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**EXHIBIT B**  
**FORM OF NOTICE OF BALLOT PROPOSITION**

NOTICE OF BALLOT PROPOSITION FOR IMPOSITION OF LOCAL  
OPTION SALES AND SERVICES TAX IN AND FOR FLOYD COUNTY,  
IOWA

Notice is hereby given that pursuant to Chapter 423B of the Code of Iowa, the Board of Supervisors of Floyd County, Iowa has initiated action to cause the conducting of an election on the question of imposing a one percent (1.0%) local option sales and services tax in the unincorporated area of Floyd County. This election is intended to be held in the unincorporated area of Floyd County, Iowa, on March 1, 2022. The ballot proposition to be voted upon at such election will read as follows:

FLOYD COUNTY

PUBLIC MEASURE

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?

- YES  
 NO

Summary: To authorize imposition of a **local sales and services tax** in the unincorporated area of Floyd County, Iowa at the rate of one percent (1%) to be effective from January 1, 2023 until December 31, 2032.

A **local sales and services tax** shall be imposed in the unincorporated area of Floyd County, Iowa at the rate of one percent (1%) to be effective from January 1, 2023 until December 31, 2032.

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

**% for property tax relief**

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

**100%**

for funding Secondary Roads, including rock, bridges and culvert repair and/or replacement and construction projects in the unincorporated County.

By order of the Board of Supervisors  
of Floyd County, Iowa.

Gloria Carr  
County Auditor