

RESOLUTION NO. 2025-32

Resolution in support of Local Option Sales and Services Tax Election

WHEREAS, Chapter 423B of the Code of Iowa authorizes County Boards of Supervisors to impose a local option sales and services tax (the "Local Option 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, under Section 423B(4)(b) of the Code of Iowa, the question of imposing a Local Option Tax shall be submitted to eligible registered voters upon receipt by the County Commissioner of Elections of the motion or motions requesting such submission adopted by the governing body or bodies representing at least one half of the population of the County; and

WHEREAS, Poweshiek County, Iowa (the "County") desires to impose a new, one-cent Local Option Tax (the "New Tax"), in the unincorporated portions of the county, such tax to replace the current local option tax already in effect and to take effect on July 1, 2027, or as soon thereafter as is possible; and

WHEREAS, the County intends to submit a motion to the Poweshiek County Commissioner of Elections requesting that the question of imposing the New Tax in the unincorporated County be submitted to eligible registered voters, and it is now necessary for the County to consider such a motion;

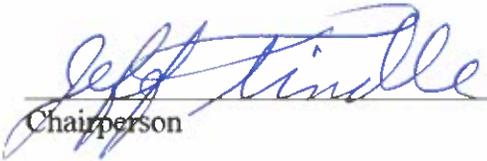
NOW, THEREFORE, be it moved and resolved by the Board of Supervisors of Poweshiek County, Iowa, as follows:

Section 1. This Board of Supervisors hereby expresses its support for the calling of an election in the unincorporated County on November 4, 2025, or as soon thereafter as is possible on the question of the imposition of the New Tax.

Section 2. The County shall submit this motion and resolution to the Poweshiek County Commissioner of Elections in satisfaction of the requirements of Section 423B(4)(b) of the Code of Iowa, requesting that the question of imposing a Local Option Tax in the unincorporated County be submitted to eligible registered voters.

Section 3. All resolutions and orders or parts thereof in conflict with the provisions of this resolution, to the extent of such conflict, are hereby repealed.

Passed and approved May 8, 2025.

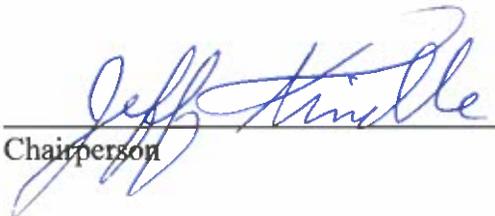

Chairperson

Attest:


County Auditor

••••

On motion and vote, the meeting adjourned.


Chairperson

Attest:


County Auditor

STATE OF IOWA

COUNTY OF POWESHIEK

SS:

I, the undersigned, County Auditor of the Poweshiek County, Iowa, do hereby certify that attached hereto is a true and correct copy of the proceedings of the Board of Supervisors relating to the Board's support of the proposal to call an election on the imposition of a one-cent local option sales and services tax.

WITNESS MY HAND this 8 day of May, 2025.


County Auditor

MINUTES OF MEETING TO SUPPORT
LOCAL OPTION SALES AND SERVICES
TAX

(Poweshiek County)

Montezuma, Iowa

May 8, 2025

The Board of Supervisors of Poweshiek County, Iowa, met on May 8, 2025, at 8:30 a.m., at the Poweshiek County Courthouse, Boardroom, Montezuma, Iowa. The Chairperson presided, and the roll was called, showing the following Supervisors present and absent:

Present: Jason Roudabush, Jacki Bolen, Jeff Tindle

Absent: _____.

....

Supervisor Roudabush introduced a resolution hereinafter next set out and moved its adoption, seconded by Supervisor Bolen; and after due consideration thereof by the Board of Supervisors, the Chairperson put the question upon the adoption of the said resolution and the roll being called, the following named Supervisors voted:

Ayes: Jason Roudabush, Jacki Bolen, Jeff Tindle

Nays: _____.

Whereupon, the Chairperson declared the resolution duly adopted as follows: