

MINUTES OF MEETING TO SET DATE  
FOR ELECTION

439235-7

West Branch, Iowa

August 4, 2014

The City Council of the City of West Branch, Iowa, met at the City Hall Council Chambers, in the City, at seven o'clock p.m., on August 4, 2014. The meeting was called to order and there were present the Mayor and the following named Council Members:

Present: Jordan Ellyson, Colton Miller, Brian Pierce, Mary Beth Stevenson

Absent: Tim Shields

The Council took up and considered the matter of calling a special election on the proposition of imposing a local option sales and services tax proceeds pursuant to Chapter 423B of the Code of Iowa.

Council Member Ellyson introduced and moved the adoption of the resolution next hereinafter set out, seconded by Council Member Pierce. After due consideration of the resolution by the Council, the Mayor put the question upon the motion and the roll being called, the following named Council Members voted:

Ayes: Ellyson, Pierce, Miller, Stevenson

Nays: None

Whereupon, the Mayor declared the motion duly carried and the resolution adopted in substantially the following form:

RESOLUTION NO. 1226

Resolution Requesting the Cedar County Board of Supervisors to Set a Date for an Election on the Imposition of a Local Option Sales and Services Tax in the City of West Branch

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 2, 2010, is currently being imposed in the City of West Branch, Iowa (the "City"), in the unincorporated area of Cedar County, Iowa (the "County") and in various other cities situated in the County, but said tax is scheduled for expiration on June 30, 2015 (the "Expiration Date"); and

WHEREAS, the City Council intends that the local option sales and services tax be re-imposed within the City immediately following the Expiration Date for the purpose of funding the City of West Branch Phase I Strategic Plan for Parks & Recreation Capital Improvements;

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

Section 1. The Cedar County Board of Supervisors is hereby requested to set November 4, 2014 as the date for a special election within the City, for the purpose of presenting to the registered voters of the City the question of the imposition of a one-cent local option sales and services tax, such tax to take effect on July 1, 2015 and expire on June 30, 2025.

Section 2. In accordance with Section 423B.1 of the Code of Iowa, the City Council 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 the City of West Branch Phase I Strategic Plan for Parks & Recreation Capital Improvements and 0% for direct property tax relief. A form of the ballot proposition is attached hereto as "Exhibit A."

Section 3. The City Clerk is hereby directed to file a copy of this resolution with the Cedar County Auditor, as well as with the Cedar County Board of Supervisors.

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 City, such notice to be published not less than sixty days prior to the date of the election

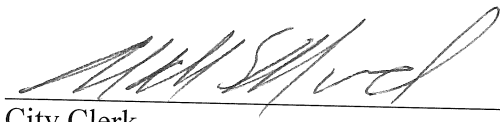
Section 5. All resolutions or parts thereof in conflict herewith are hereby repealed.

Passed and approved August 4, 2014.



\_\_\_\_\_  
Mayor

Attest:



\_\_\_\_\_  
City Clerk

**EXHIBIT A  
BALLOT PROPOSITION FORM**

CEDAR 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 City of West Branch, Iowa at the rate of one percent (1%) to be effective from July 1, 2015, until expiration on June 30, 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 from July 1, 2015, until expiration on June 30, 2025. Revenues from the sales and services tax shall be allocated as follows:

**0% for property tax relief**

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

**City of West Branch Park Improvements.**

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

NOTICE OF BALLOT PROPOSITION FOR IMPOSITION OF LOCAL OPTION  
SALES AND SERVICES TAX IN AND FOR THE CITY OF WEST BRANCH, IOWA

Notice is hereby given that pursuant to Chapter 423B of the Code of Iowa, the City of West Branch, 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 City. This election is intended to be held in the City of West Branch, Iowa, on November 4, 2014. The ballot proposition to be voted upon at such election will read as follows:

CEDAR 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 City of West Branch, Iowa at the rate of one percent (1%) to be effective from July 1, 2015, until expiration on June 30, 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 from July 1, 2015, until expiration on June 30, 2025.  
Revenues from the sales and services tax shall be allocated as follows:

**0% for property tax relief**

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

**City of West Branch Park Improvements.**

By order of the City Council of the City  
of West Branch, Iowa.

Matt Muckler  
City Clerk

## ORDER REGARDING CONDUCT OF ELECTION

As County Auditor of Cedar County, Iowa, I do hereby approve, ratify and confirm all action taken by the City Council of the City of West Branch, Iowa, incorporated in the attached resolution, adopted on August 4, 2014, and as Commissioner of this election, do hereby order that the special election referred to in such resolution shall be administered and conducted in the manner provided in such resolution and as required by state law.

WITNESS MY HAND this \_\_\_\_\_ day of August, 2014.

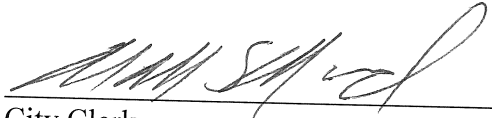
\_\_\_\_\_  
County Auditor

STATE OF IOWA  
COUNTY OF CEDAR                   SS:  
CITY OF WEST BRANCH

I, the undersigned, City Clerk of the City of West Branch, do hereby certify that as such Clerk I have in my possession or have access to the complete corporate records of the City and of its officials and that I have carefully compared the transcript hereto attached with those corporate records and the transcript hereto attached is a true, correct and complete copy of all of the corporate records in relation to the calling of a special election on the proposition of changing the allocation and use of the local option sales and services tax proceeds received by the City pursuant to Chapter 423B of the Code of Iowa, and that the transcript hereto attached contains a true, correct and complete statement of all the measures adopted and proceedings, acts and things had, done and performed up to the present time in relation to said loan agreement.

I do further certify that on the 4<sup>th</sup> day of August, 2014, I caused written notice of the proposed date of election to be mailed or delivered to the County Commissioner of Elections and did thereafter receive written approval from the Commissioner of such date.

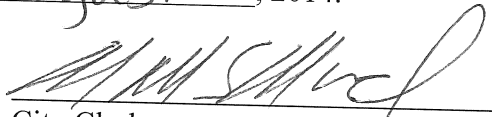
WITNESS MY HAND this 4<sup>th</sup> day of August, 2014.

  
\_\_\_\_\_  
City Clerk

STATE OF IOWA  
COUNTY OF CEDAR                      SS:  
CITY OF WEST BRANCH

I, the undersigned, City Clerk of the City of West Branch, do certify that the Notice of Ballot Proposition, of which the printed slip attached to the publisher's affidavit hereto attached is a true and complete copy, was published on the date and in the newspaper specified in such affidavit, which newspaper has a general circulation in the City.

WITNESS MY HAND this 4<sup>th</sup> day of August, 2014.

  
\_\_\_\_\_  
City Clerk

**(Attach here publisher's original affidavit with clipping of the notice of election as published.)**



August 1, 2014

**Via Email**

Matt Muckler  
City Administrator/City Hall  
West Branch, Iowa

Re: Local Option Sales and Services Tax Election  
Our File No. 439235-7

Dear Matt:

We have prepared and attach the following proceedings to be used at the August 4 City Council meeting to set November 4, 2014, as the date for the election on the proposition of imposing a local option sales and services tax.

The proceedings enclosed include the following items:

1. Resolution setting date for the election (including notice of ballot proposition that must be published at least 60 days prior to the date of the election).
2. The Cedar County Auditor's Order Regarding Conduct of Election.
3. Certificate attesting the transcript.
4. Certificate with respect to the publication of the Notice of Special Election. After the Cedar County Auditor has arranged to have the Notice published, we would appreciate it if you would help us complete our records by filling out this Certificate and obtaining an affidavit of publication from the newspaper.

Please submit a copy of the resolution to the Cedar County Auditor and ask the Auditor to sign the Order Regarding Conduct of Election. We are enclosing an extra copy of the resolution for this purpose.

As soon as possible after the Council meeting, please return one fully executed copy of these proceedings. If you have any questions, please contact me.

Best Regards,

John P. Danos