721—21.801 (423B) Form of ballot for local option tax elections. If questions pertaining to more than one of the authorized local option taxes are submitted at a single election, all of the public measures shall be printed on the same ballot. The form of ballots to be used throughout the state of Iowa for the purpose of submitting questions pertaining to local option taxes shall be as follows:

21.801(1) Local sales and services tax propositions. Sales and services tax propositions shall be submitted to the voters of an entire county. If the election is being held for the voters to decide whether to impose the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of imposition shall be voted upon in all parts of the county where the tax has not been approved. If the election is being held for the voters to decide whether to repeal the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of repeal shall be voted upon in all parts of the county where the tax was previously been approved. If the election is being held for the voters to decide whether to repeal the county, the question of repeal shall be voted upon in all parts of the county where the tax was previously imposed. If the election is being held for the voters to decide whether to change the rate or use of the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of repeal shall be voted upon in all parts of the county where the tax was previously imposed. If the election is being held for the voters to decide whether to change the rate or use of the county, the question of rate or use change shall be voted upon in all parts of the county where the tax was previously been approved for part of the county, the question of rate or use change shall be voted upon in all parts of the county where the tax was previously been approved for part of the county, the question of rate or use change shall be voted upon in all parts of the county where the tax was previously imposed.

The ballot submitted to the voters of each incorporated area and the unincorporated area of the county shall show the intended uses for that jurisdiction. The ballot submitted to the voters in contiguous cities within a county shall show the intended uses and repeal dates, if not uniform, for each of the contiguous cities. The ballots shall be in substantially the following form:

a. Imposition question for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\hfill \square$ NO $\hfill \square$

Summary: To authorize imposition of a local sales and services tax in the [city of _____] [unincorporated area of the county of _____], at the rate of _____percent (_____%) to be effective on _____(month and day), (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

A local sales and services tax shall be im	posed in the [city of]
[unincorporated area of the county of] at the rate of percent
(%) to be effective on	(month and day), (year).
Revenues from the sales and services tax s	hall be allocated as follows:
(Choose one or more of the following:)	
[for property tax relief (i	nsert percentage or dollar amount)]
[for property tax relief (in	nsert percentage or dollar amount) in the
unincorporated area of the county of]
for property tax relief (in	nsert percentage or dollar amount) in the
county of]	
The specific purpose (or purposes) for v	which the revenues shall otherwise be
expended is (are):	

(List specific purpose or purposes)

b. Imposition question for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \Box

NO \Box

Summary: To authorize imposition of a local sales and services tax in the cities of ______, _____, _____, _____, (list additional cities, if applicable) at the rate of ______, percent (______%) to be effective on ______ (month and day), ______ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

A local sales and services tax shall be imposed in the cities of ______, _____, (list additional cities, if applicable) at the rate of ______, percent (_____%) to be effective on _____ (month and day), _____ (year). Revenues from the sales and services tax are to be allocated as follows:

FOR THE CITY OF ____

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____

for property tax relief (insert percentage or dollar amount)

The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

c. Imposition question with an automatic repeal date for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \Box

Summary: To authori	ze imposition of a local sales and	services tax in the [city
of] [u	nincorporated area of the county of], at the
rate of percent (%) to be effective from	(month and day),
(year), until	(month and day), (y	ear).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

A local sales and services tax shall be imposed in the [city of _____] [unincorporated area of the county of _____] at the rate of _____ percent (___%) to be effective from ______ (month and day), _____ (year), until ______ (month and day), _____ (year). Revenues from the sales and services tax shall be allocated as follows: (Choose one or more of the following:) [_______ for property tax relief (insert percentage or dollar amount)] [_______ for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of ______] [______ for property tax relief (insert percentage or dollar amount) in the county of ______] The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

d. Imposition question with an automatic repeal date for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \square NO \square

Summary: To	authorize imposition	of a local sales and serv	vices tax in	the cities of
,	,	, (list additional	l cities, if ap	plicable) at
the rate of pe	ercent (%) to be	e effective from		(month and
day), (year)	, until	_ (month and day),	(year).	

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

A local	sales and services tax shall b	e imposed in the cities of,
	_,, (list addition	al cities, if applicable) at the rate of
percent (%) to be effective from	(month and day),
(year), until	(month and o	lay), (year).

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

FOR THE CITY OF _______ for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____

for property tax relief (insert percentage or dollar amount)

The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF ____

for property tax relief (insert percentage or dollar amount)

The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

e. Repeal question for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	YES \Box
	NO \Box

 Summary: To authorize repeal of the _____ percent (____%) local sales and services tax in the [city of ______] [unincorporated area of the county of ______] effective _____ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

The percent (%) local sales and services tax shall be repealed
in the [city of] [unincorporated area of the county of
] effective (month and day), (year).
Revenues from the sales and services tax have been allocated as follows:
(Choose one or more of the following:)
[for property tax relief (insert percentage or dollar amount)]
[for property tax relief (insert percentage or dollar amount) in the
unincorporated area of the county of]
[for property tax relief (insert percentage or dollar amount) in the
county of]
The specific purpose (or purposes) for which the revenues were otherwise expended
was (were):

(List specific purpose or purposes)

f. Repeal question for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	$YES \square$
	NO 🗆

Summary: To authorize repeal of the ____ percent (____%) local sales and services tax in the cities of _____, ____, (list additional cities, if applicable) effective _____, (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

The _____ percent (_____%) local sales and services tax shall be repealed in the cities of _____, ____, (list additional cities, if applicable) effective ______ (month and day), _____ (year).

Revenues from the sales and services tax have been allocated as follows:

FOR THE CITY OF ____

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues were otherwise expended was (were):

(List specific purpose or purposes)

FOR THE CITY OF _____

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues were otherwise expended was (were):

(List specific purpose or purposes)

FOR THE CITY OF

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues were otherwise expended was (were):

(List specific purpose or purposes)

Rate change question for voters in a single city or the unincorporated area of the county: g.

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \Box NO \square

Summary: T	o authoriz	e an increase	(or decrease) in the	e rate of the loc	cal sales
and services tax	to	percent (%) in the [city	of]
[unincorporated	area of	the county	of] (effective
	(month ar	nd day),	_ (year).		

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

The rate of	the local sales and services tax	x shall be increased (or decreased) to
percent (_%) in the [city of] [unincorporated area of the
county of] effective	(month and day), (year).
The current rat	te is percent (%).	
Revenues t	from the sales and services tax	are allocated as follows:
(Choose or	ne or more of the following:)	
[for property tax relief (insert percentage or dollar amount)]
[for property tax relief (insert percentage or dollar amount) in the
unincorporated	l area of the county of]
[for property tax relief (insert percentage or dollar amount) in the
county of]	
The specifi	c purpose (or purposes) for wh	hich the revenues are otherwise expended
is (are):		
	(List specific purpo	ose or purposes)

h. Rate change question for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	YES \Box
	NO 🗆

Summary:	To authorize an	increase (or decrease) in the	rate of the local	sales and
services tax to	percent (%) in the cities of	,	,
	, (list additional	cities, if applicable) effective		(month
and day),	(year).			

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

The rate of the local sales and services tax shall be increased (or decreased) to _______, _____, _____, _____, _____, _____, _____, _____, _____, _____, _____, _____, _____, _____, _____, _____, _____, _____, ___, ___, ___, ___, ___, ___, ___, ___, ___, ____, ___, ___, ____, ____, ____, ___, ____, ____, ___, ____, ____, ___, ___, ___, ___, ___, ___, ___, ____, ___, ___, ____, ____, ____, ____, ____, ___, ____, ____, ___, ____, ____, ____, ___, ____, ____, ___, ___, ____, ____, ____, ___, ____, ___, ____, ___, ____, ____, ___, ___, ____, ____, ___, ____, ____, ___, ____, ___, ____, ____, ____, ___, ____, _____, _

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

FOR THE CITY OF

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

	FOR THE CITY OF:
	for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues are otherwise expended
	is (are):
	(List specific purpose or purposes)
	FOR THE CITY OF:
	for property tax relief (insert percentage or dollar amount)
	The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
	(List specific purpose or purposes)
i.	Use change question for voters in a single city or the unincorporated area of the county:
	(Insert letter to be assigned by the commissioner)
	SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES DO NO DO
	Summary: To authorize a change in the use of the percent (%) local sales and services tax in the [city of] [unincorporated area of the county of] effective (month and day), (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

The use of the	percent (%) local sales and servi	ces tax shall be
changed in the [city	/ of] [unincorporated are	ea of the county
of]	effective	(month and day),	(year).

PROPOSED USES OF THE TAX:

If the change is approved, revenues from the sales and services tax shall be allocated as follows:

(Choose one or more of the following:)

for property tax relief (insert percentage or dollar amount)]

[_______ for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of ______]

[______ for property tax relief (insert percentage or dollar amount) in the county of ______]

The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

CURRENT USES OF THE TAX:

j.

Revenues from the sales and services tax are currently allocated as follows: (Choose one or more of the following:) [_______ for property tax relief (insert percentage or dollar amount)] [_______ for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of ______] [______ for property tax relief (insert percentage or dollar amount) in the county of ______] The specific purpose (or purposes) for which the revenues are otherwise expended is (are): Use change question for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \square NO \square

Summary: To authorize a change in the use of the _____ percent (____%) local sales and services tax in the cities of _____, ____, (list additional cities, if applicable) effective ______ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

The use of the _____percent (_____%) local sales and services tax shall be changed in the cities of ______, ____, (list additional cities, if applicable) effective ______ (month and day), _____ (year).

PROPOSED USES OF THE TAX:

If the change is approved, revenues from the sales and services tax are to be allocated as follows:

FOR THE CITY OF _____

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____

_____ for property tax relief (insert percentage or dollar amount)

The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

CURRENT USES OF THE TAX:

FOR THE CITY OF ____

_____ for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____

for property tax relief (insert percentage or dollar amount)

The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

k. Imposition question with differing automatic repeal dates for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	YES \Box
	NO 🗆

Summary: To authorize imposition of a local sales and services tax in the cities of ______, _____, (list additional cities, if applicable) at the rate of ______, percent (____%) to be effective from ______ (month/day/year) until automatic repeal date specified.

A local sales and services tax shall be imposed in the following cities at the rate of ______ percent (_____%) to be effective from ______ (month/day/year) until the date specified below and the revenues from the sales and services tax are to be allocated as follows:

FOR THE CITY OF _____

The tax shall be repealed on _____ (month/day/year).

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

FOR THE CITY OF

The tax shall be repealed on _____ (month/day/year).

_____ for property tax relief (insert percentage or dollar amount)

The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

FOR THE CITY OF

The tax shall be repealed on _____ (month/day/year).

for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

21.801(2) For a local vehicle tax:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	$YES \ \Box$
	NO \Box

Summary: To authorize the county of (insert name of county) to impose a local vehicle tax at the rate of ______ dollars (\$_____) per vehicle and to exempt the following classes from the tax:

The revenues are to be expended as set forth in the text of the public measure.

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using optical scan ballots which are read by automatic tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

The county of ______, Iowa shall be authorized to impose a local vehicle tax at the rate of ______ dollars (\$_____) per vehicle and to exempt the following classes of vehicles from the tax:

(insert percentage or dollar amount) of the revenues is/are to be used for property tax relief. The balance of the revenues is to be expended for: (List purposes for which remaining revenues will be used)

[ARC 8045B, IAB 8/26/09, effective 7/27/09]

_ :