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721—21.801(422B) 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 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 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 \Box
	NO □
Summary: To authorize imposition of a local sales and service	es tax in the [city
of [unincorporated area of the county of	
rate of percent (%) to be effective on	(month and day),
(year).	(monur and day),

(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, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. 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.)

A local sales and services tax shall be in	nposed in the [city of $_$]
[unincorporated area of the county of] at the rate of	f percent
(%) to be effective on	(month and day),	(year).
Revenues from the sales and services tax	shall be allocated as follo	ows:
(Choose one or more of the following:)		
for property tax relief (insert percentage or dolla	ar amount)]
for property tax relief (i	insert percentage or dollar	r amount) in the
unincorporated area of the county of]	
for property tax relief (i	insert percentage or dollar	r amount) in the
county of]		
The specific purpose (or purposes) for	which the revenues shall	ll otherwise be
expended is (are):		
(List specific purpos	se 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	S 🗆) 🗆
Summary: To authorize imposition of a local sales and services tax in the cities,, (list additional cities, if applicable	
the rate of percent (, %) to be effective on (month and date (year).	ıy),
rt in substantially the following form the entire text of the proposed public measure is the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the inside the curtain of each voting machine as provided in Iowa Code section 52.25. Colar paper ballots which are read by computerized tabulating equipment may summarize to ballot and post the complete text as provided in Iowa Code section 52.25.)	he left-hand unties using
A local sales and services tax shall be imposed in the cities of	,).
FOR THE CITY OF	<u>:</u>
The specific purpose (or purposes) for which the revenues shall otherwise expended is (are):	
(List specific purpose or purposes)	
FOR THE CITY OF	<u>:</u>
The specific purpose (or purposes) for which the revenues shall otherwise expended is (are):	be
(List specific purpose or purposes)	
FOR THE CITY OF	:
The specific purpose (or purposes) for which the revenues shall otherwise expended is (are):	be
(List specific purpose or purposes)	
Imposition question with an automatic repeal date for voters in a single orporated area of the county:	city or the
(Insert letter to be assigned by the commissioner)	
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES NO	S 🗆) 🗆
Summary: To authorize imposition of a local sales and services tax in the [of] [unincorporated area of the county of], at rate of percent (%) to be effective from (month and day (year), until (month and day), (year).	the

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(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, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. 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.)

	A local sales and services tax shall be imposed in the [city of]
	[unincorporated area of the county of] at the rate ofpercent
	[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 services tax in the cities of
	the rate of,,, (list additional cities, if applicable) at the rate of, percent (%) to be effective from (month and
	day), (year), until (month and day), (year).
	3//(3 //(3//
below the side insupposed in the special of the spe	in substantially the following form the entire text of the proposed public measure immediately he summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand ide the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using paper ballots which are read by computerized tabulating equipment may summarize the question ballot and post the complete text as provided in Iowa Code section 52.25.)
	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 from (month and day), (year), until (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 otherw	
	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 otherw	
	expended is (are):	
	(List specific purpose or purposes)	
	(····································	
e.	Repeal question for voters in a single city or the unincorporated area of the co	unty:
	(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 sa	les and
	services tax in the [city of] [unincorporated area of the of] effective (month and day), (year)	county
	of effective (month and day), (year)	
w in	t in substantially the following form the entire text of the proposed public measures the summary on all paper ballots as provided in Iowa Code section 49.45, or place aside the curtain of each voting machine as provided in Iowa Code section 52.25.	on the left-
w in cial	t in substantially the following form the entire text of the proposed public measure the summary on all paper ballots as provided in Iowa Code section 49.45, or place	on the left-
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w in ial	t in substantially the following form the entire text of the proposed public measure the summary on all paper ballots as provided in Iowa Code section 49.45, or place aside the curtain of each voting machine as provided in Iowa Code section 52.25. If paper ballots which are read by computerized tabulating equipment may summar ballot and post the complete text as provided in Iowa Code section 52.25.) The percent (%) local sales and services tax shall be read in the [city of	on the left-left counties to rize the questive the questive the questive and the period of the perio
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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),
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, or place on the left-hand
side inside the curtain of each voting machine as provided in Iowa Code section 52.25. 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.)
The percent (%) local sales and services tax shall be repealed in
the cities of
the cities of
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)
(List specific 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 OUTLAND
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)
(List specific purposes)
g. Rate 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 \Box NO \Box
Summary: To authorize an increase (or decrease) in the rate of the local sales and services tax to percent (%) 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, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. 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.)

	percent (%) in the [city of] [unincorporate	d area of the
	county of effective (month and day),	(year).
	county of effective (month and day), The current rate is percent (%).	
	Revenues from the sales and services tax are allocated as follows:	
	(Choose one or more of the following:)	
	for property tax relief (insert percentage or dollar a	mount)]
	for property tax relief (insert percentage or dollar ar	
	unincorporated area of the county of]	
	for property tax relief (insert percentage or dollar ar	mount) in the
	county of	mount) in the
	The specific purpose (or purposes) for which the revenues are otherw	ise evnended
	is (are):	isc experiaca
	(List specific purpose or purposes)	
	(Elst specific purpose of purposes)	
h.	Rate change question for voters in contiguous cities:	
	(Insert letter to be assigned by the commissioner)	
	<u> </u>	
	SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	YES \square
		NO □
	Summary: To authorize an increase (or decrease) in the rate of the lo	cal sales and
	Summary: To authorize an increase (or decrease) in the rate of the loservices tax to percent (%) in the cities of, (list additional cities, if applicable) effective	,
	, (list additional cities, if applicable) effective	(month
	and day), (year).	
cial	side the curtain of each voting machine as provided in Iowa Code section 5 paper ballots which are read by computerized tabulating equipment may suballot and post the complete text as provided in Iowa Code section 52.25.) The rate of the local sales and services tax shall be increased (or other contents of the local sales).	mmarize the quest
	percent (%) in the cities of,,(list additional cities, if applicable) effective (month and (year).	,
	(list additional cities, if applicable) effective (month and	,
	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF	day),;
	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF for property tax relief (insert percentage or dollar and and the cities of	day),;: nount)
	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF	day),;: nount)
	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF for property tax relief (insert percentage or dollar and and the cities of	day),;: nount)
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	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF for property tax relief (insert percentage or dollar an The specific purpose (or purposes) for which the revenues are otherw is (are): (List specific purpose or purposes)	day),; nount) ise expended
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	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF for property tax relief (insert percentage or dollar and The specific purpose (or purposes) for which the revenues are otherw is (are): (List specific purpose or purposes) FOR THE CITY OF for property tax relief (insert percentage or dollar and property tax relief (insert percent	day),; nount) ise expended nount)
	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF for property tax relief (insert percentage or dollar an The specific purpose (or purposes) for which the revenues are otherw is (are): (List specific purpose or purposes) FOR THE CITY OF for property tax relief (insert percentage or dollar an The specific purpose (or purposes) for which the revenues are otherw	day),; nount) ise expended nount)
	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF for property tax relief (insert percentage or dollar an The specific purpose (or purposes) for which the revenues are otherw is (are): (List specific purpose or purposes) FOR THE CITY OF for property tax relief (insert percentage or dollar an The specific purpose (or purposes) for which the revenues are otherw is (are):	day),; nount) ise expended nount)
	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF for property tax relief (insert percentage or dollar an The specific purpose (or purposes) for which the revenues are otherw is (are): (List specific purpose or purposes) FOR THE CITY OF for property tax relief (insert percentage or dollar an The specific purpose (or purposes) for which the revenues are otherw	day),; nount) ise expended nount)
	(list additional cities, if applicable) effective (month and (year). Revenues from the sales and services tax are allocated as follows: FOR THE CITY OF for property tax relief (insert percentage or dollar an The specific purpose (or purposes) for which the revenues are otherw is (are): (List specific purpose or purposes) FOR THE CITY OF for property tax relief (insert percentage or dollar an The specific purpose (or purposes) for which the revenues are otherw is (are):	day),; nount) ise expended nount)

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The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
(List specific purpose or purposes)
<i>i</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 \Box NO \Box
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, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. 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.)
The use of the percent (%) local sales and services tax shall be changed in the [city of] [unincorporated area 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:
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):

(List specific purpose or purposes)

	· I I F · · · · · · · · · · · · · · · ·	,	
j. Use change question for	or voters in contiguous cities:		
(Inser	t letter to be assigned by the co	ommissioner)	
SHALL THE FOLLOW	VING PUBLIC MEASURE BE	ADOPTED?	YES □ NO □
Summary: To author sales and services tax is additional cities, if appl (year).	orize a change in the use of the _ n the cities of,	percent (,	%) local , (list
elow the summary on all paper de inside the curtain of each vo pecial paper ballots which are re	wing form the entire text of the ballots as provided in Iowa Code of the machine as provided in Ioead by computerized tabulating ete text as provided in Iowa Code	e section 49.45, or pl wa Code section 52 equipment may sum	lace on the lead. 25. Counties
The use of the changed in the cities of cities, if applicable) effectives	percent (%) local s ective (month a	ales and services ta , (list and day), (yea	ax shall be t additional ar).
PROPOSED USES OF	THE TAX:		
If the change is apallocated as follows:	pproved, revenues from the sal	les and services tax	x are to be
FOR THE CITY OF			:
	for property tax relief (insert per se (or purposes) for which the	•	
	(List specific purpose or purp	oses)	
FOR THE CITY OF			
	for property tax relief (insert per se (or purposes) for which the	rcentage or dollar ar	mount)
onponuou is (mo).	(List specific purpose or purp	oses)	
FOR THE CITY OF			<u>:</u>
	for property tax relief (insert per se (or purposes) for which the	•	
emportada is (are).	(List specific purpose or purp	oses)	
CURRENT USES OF	ГНЕ ТАХ:		
EOD THE CITY OF			
FOR THE CITY OF	for property tax relief (insert pe	rcentage or dollar at	mount)

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is (are):	(List specific purpose or purposes)	
The specific purp	_ for property tax relief (insert percentage or dollar ose (or purposes) for which the revenues are other	
is (are): FOR THE CITY OF	(List specific purpose or purposes)	
	for property tax relief (insert percentage or dolla	ar amount)
	ose (or purposes) for which the revenues are other	
	(List specific purpose or purposes)	
Imposition question	with differing automatic repeal dates for voters in	contiguous cit
(Ins	sert letter to be assigned by the commissioner)	
SHALL THE FOLLO	WING PUBLIC MEASURE BE ADOPTED?	YES □ NO □
ofpercent (horize imposition of a local sales and services tax,, (list additional cities, if applic	
until automatic repeal	date specified.	
A local sales and percent (services tax shall be imposed in the following citic_%) to be effective from (month/ow and the revenues from the sales and service	day/year) until
A local sales and percent (the date specified bel allocated as follows:	services tax shall be imposed in the following citie	day/year) until s tax are to be
A local sales and percent (services tax shall be imposed in the following citie _%) to be effective from (month/ow and the revenues from the sales and service	day/year) until
A local sales and percent (the date specified be allocated as follows: FOR THE CITY OF The tax shall be recognitions.	services tax shall be imposed in the following citie _%) to be effective from (month/ow and the revenues from the sales and service (month/day/year) for property tax relief (insert percentage or dollar).	day/year) until
A local sales and percent (the date specified be allocated as follows: FOR THE CITY OF The tax shall be recognition.	services tax shall be imposed in the following citie _%) to be effective from (month/ow and the revenues from the sales and service	day/year) until
A local sales and percent (services tax shall be imposed in the following citie _%) to be effective from (month/ow and the revenues from the sales and service (month/day/year) for property tax relief (insert percentage or dollar).	day/year) until
A local sales and percent (services tax shall be imposed in the following citie _%) to be effective from (month/ow and the revenues from the sales and service epealed on (month/day/year) for property tax relief (insert percentage or dollar cose (or purposes) for which the revenues shall epealed on (month/day/year).	ar amount) I otherwise be
A local sales and percent (services tax shall be imposed in the following citie _%) to be effective from (month/ow and the revenues from the sales and service	day/year) until s tax are to be ar amount) I otherwise be
A local sales and percent (services tax shall be imposed in the following citie _%) to be effective from	day/year) until s tax are to be ar amount) I otherwise be
A local sales and percent (services tax shall be imposed in the following citie _%) to be effective from	ar amount) I otherwise be

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	YES □ NO □
Summary: To authorize the county of (insert name of county) to impreciate tax at the rate of dollars (\$) per vehicle and to exempt the classes from the tax:	
The revenues are to be expended as set forth in the text of the public m	neasure.
Insert in substantially the following form the entire text of the proposed public molelow the summary on all paper ballots as provided in Iowa Code section 49.45, or paide inside the curtain of each voting machine as provided in Iowa Code section 52	lace on the left-hand
The county of, Iowa shall be authorized to imp vehicle tax at the rate of dollars (\$) per vehicle and to following classes of vehicles from the tax:	ose a local exempt the
(insert percentage or dollar amount) of the revenues used for property tax relief. The balance of the revenues is to be expended for: (List purposes for which remaining revenues will be used)	is/are to be