

A large, bold, orange graphic of the number '1' followed by a percentage sign '%'. The graphic is centered within a white square, which is itself set against a dark grey rectangular background.

1%

LOSST

Local Option Sales and
Service Tax

1%

LOSST

Authority - Timeline

- Authorized by Chapter 423B of the Iowa Code
- On September 2nd, 2015 Warren County Board of Supervisors authorized County Auditor to place LOSST on the ballot for March 1st, 2016
- County requested revenue purpose statements from cities
- RPS due to County by December 21st, 2015
- Election scheduled for March 1st, 2016

Basic Facts

- Election is county-wide however tax only applies where majority favor tax
- Contiguous rule considerations
- Tax distributed on basis of population from most recent census and taxes levied from 1982 - 1985
- No Sunset Clause is included in the current vote
- Tax can be repealed in same methods in which it is added to the ballot

1%

LOSST

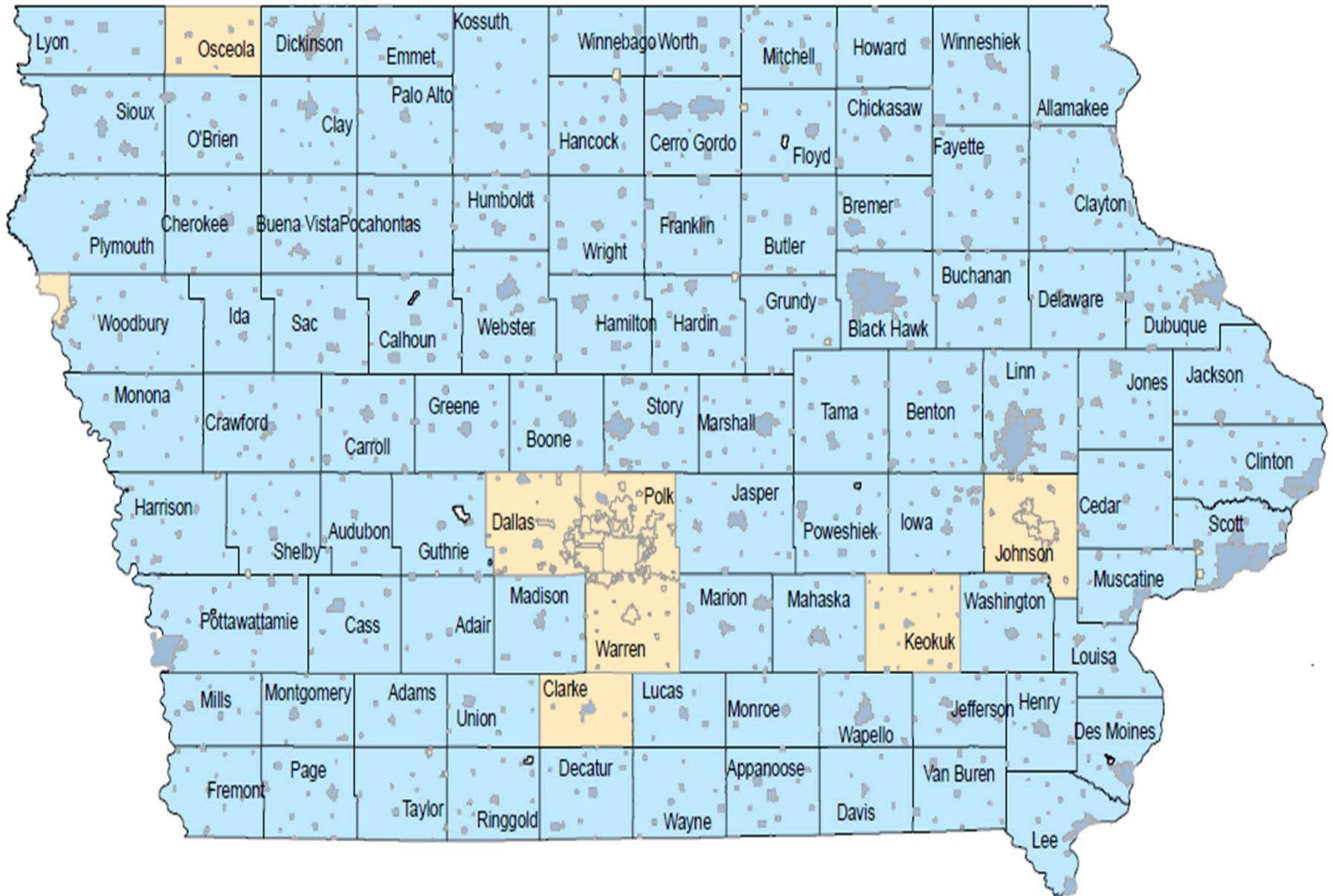


Exemptions

- Most food items purchased in a grocery store
- Vehicles (are charged a one-time registration fee rather than a State sales tax)
- Farm equipment
- Other

1%

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Recommended Revenue Purpose Statement

- 75% to costs related to the construction and/or rehabilitation of public safety, public works, street maintenance and any other lawful purpose
- 25% to property tax relief
- Possibly add the word "operation" to read ...rehabilitation and operation of ...

1%

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\$815,592.97	Indianola
\$218,982.21	Carlisle
\$454,604.83	Norwalk
\$44,181.37	Milo
\$4,074.61	Ackworth
\$232.37	Bevington
\$17,451.82	Cumming
\$45,242.47	Hartford
\$21,545.84	Lacona
\$25,433.16	Martensdale
\$26,105.18	New Virginia
\$2,649.81	Sandyville
\$3,279.49	Spring Hill
\$7,018.07	St. Marys
\$650.63	Des Moines
\$1,905.42	West Des Moines
\$1,175,372.74	Unincorporated
\$2,864,323.00	Total Warren Co.

Estimated Revenue

- Total for Warren County is:
\$2,864,323
- Norwalk distribution is estimated to be:
\$454,605
- Based on FY 15 receipts

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LOSST

Questions
and
Answers

1%

LOSST

How often or can the revenue purpose statement be changed?

Qualified voters of the area of the county where the tax has been imposed can vote to change revenue purpose

1%

LOSST

Can the rate be increased or decreased?

Rate cannot exceed 1%, however qualified voters of the area where the tax has been imposed can vote to change the rate to any amount that does not exceed the 1%

1%

LOSST

If the current proposal is adopted, how long would it be collected?

The current proposal does not have a sunset and the tax would be collected until terminated by another vote of the populace.

1%

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Does the school system also benefit from the imposition of this tax?

The schools already have a 1% tax in place called "SAVE" or Secure an Advanced Vision for Education. This proposal would not affect that tax.

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LOSST

Questions?

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