

RESOLUTION NO. 26-28

Resolution to Set a Date for an Election on the Imposition of a Local Option Sales and Services Tax in the Unincorporated Area of Wayne County, Iowa

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 April 7, 2007, is currently being imposed in the unincorporated area of Wayne County, Iowa (the "County"), but said tax is scheduled for expiration on December 31, 2027; and

WHEREAS, the Board of Supervisors intends that the local option sales and services tax be re-imposed within the unincorporated area of the County, such tax to take effect on January 1, 2028;

NOW, THEREFORE, IT IS RESOLVED by the Board of Supervisors of Wayne County, Iowa, as follows:

Section 1. September 8, 2026, is hereby set as the date for a special election within the unincorporated area of the County, for the purpose of presenting to the registered voters of such area the question of the imposition of a one-cent local option sales and services tax, such tax to take effect on January 1, 2028.

Section 2. In accordance with Section 423B.1 of the Code of Iowa, the Board of Supervisors 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 county infrastructure improvements or new construction including but not limited to paved or gravel roads and bridges, county buildings, parks, lakes, and trails and for any other lawful purpose of the County, and 0% for direct property tax relief. A form of the ballot proposition is attached hereto as "Exhibit A."

Section 3. The County Auditor is hereby directed to file a copy of this resolution with the Wayne County Commissioner of Elections.

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 County, 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 All resolutions or parts thereof in conflict herewith are hereby repealed.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 on MAY 26, 2026.

  
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Chairperson

Attest:

  
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County Auditor

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On motion and vote, the meeting adjourned.

  
\_\_\_\_\_  
Chairperson

Attest:

  
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County Auditor