



## Local Option Sales and Services Tax (LOSST) for the voters of the City of West Des Moines residing in Polk County, Iowa Public Measure A

**On Tuesday, March 6, 2018**, the voters of West Des Moines residing in Polk County will be asked to vote on a measure that would impose a one-cent local sales tax in the incorporated area of West Des Moines located in Polk County. If approved, the sales tax in Polk County will increase from 6 to 7 cents.

### **Who has a local option sales tax now?**

In Iowa, 97 out of 99 counties have a local option sales tax. The counties without a sales tax are Polk and Johnson.

### **What items are subject to the sales tax?**

The extra one-cent tax will only be collected on items that are currently subject to sales tax such as retail sales, electrical or plumbing work and the delivery of goods such as furniture. Items that are not subject to a sales tax include food (for home consumption), vehicles, prescription drugs, gasoline, hotel/motel rentals and professional services such as medical or legal services.

### **Who will pay the local option sales tax?**

Any Polk County resident or visitor purchasing goods or services will pay this tax at retail establishments in Polk County.

### **Did residents in Dallas County vote on a similar sales tax issue last year?**

Yes. On November 7, 2017, the residents of Dallas County approved a measure that will increase the sales tax in Dallas County from 6 to 7 cents. The increase will be effective on July 1, 2018.

### **Who will vote on March 6?**

The election on March 6 will be held in most cities in Polk County (except for Polk City and Sheldahl, which already have a tax in place) and all unincorporated (rural and township) areas of Polk County.

### **How much money would West Des Moines receive?**

If passed, West Des Moines would receive approximately \$6.9 million annually based on estimated retail sales.

### **If this ballot measure passes, how would this affect property taxes?**

If this measure passes, all West Des Moines residents can expect to see an overall 8% reduction in the City's portion of their residential or commercial property tax rate. All West Des Moines residents will see their City tax rate decrease slightly beginning in Sept. 2019 since a similar measure passed in Dallas County.

### **How will the funds be used?**

A resolution adopted by the West Des Moines City Council on December 11, 2017, states that revenue from the one percent sales and services tax will be allocated as follows:

- ◆ 50% of revenue will be applied directly to city property tax reduction for all property taxpayers in West Des Moines.
- ◆ 50% of revenue will be applied directly to construction of public parks, sports and recreational facilities and trails; public infrastructure construction; public safety expenditures; and public library uses.

### **How many votes are needed for this to pass?**

If Polk County residents in contiguous cities (those with a common border) vote 50% plus one in favor of a one-cent sales tax, this ballot measure will pass.

Cities that share a common border with West Des Moines include Altoona, Bondurant, Clive, Des Moines, Grimes, Johnston, Pleasant Hill, Urbandale and Windsor Heights.

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### When will this become effective?

If this ballot measure passes, the one-cent tax would become effective in Polk County on July 1, 2018, the same day the local option sales tax for Dallas County goes into effect.

### How and when may I vote?

You may vote in person by visiting your polling place or by requesting an absentee ballot from the Iowa Secretary of State's Office. Polls are open from 7 a.m. to 8 p.m.

### Will I have to show a form of identification when I go to the polls?

Yes. During 2018, voters will be asked to show their ID before voting at the polls. Anyone who does not have the necessary ID will be asked to sign an oath verifying their identity and will be allowed to cast a regular ballot.

### What is a valid form of ID?

- Iowa Driver's License
- Iowa Non-Operator's ID
- U.S. Passport
- Military ID
- Veteran's ID
- Voter ID Card

### Ballot language for Public Measure A:

Summary: To authorize the imposition of a local option sales and services tax in the cities of Altoona, Bondurant, Clive, Des Moines, Grimes, Johnston, Pleasant Hill, Urbandale, West Des Moines and Windsor Heights at the rate of one percent (1%) to be effective July 1, 2018.

Revenues from the sales and services tax shall be allocated as follows for the City of West Des Moines:

Fifty percent (50%) of revenue will be applied directly to city property tax reduction for all property taxpayers in West Des Moines.

The specific purpose for which the revenue shall otherwise be expended is:

1. Fifty percent (50%) of revenue will be applied to the construction of public parks, sports and recreational facilities and trails; public infrastructure construction; public safety expenditures; and public library uses.

YES

NO

## Secretary of State

Visit the Iowa Secretary of State's Office at [www.sos.iowa.gov](http://www.sos.iowa.gov) (Elections Tab) for information about registering to vote and how to get an absentee ballot.

Information also is available by calling 1-888-SOS-VOTE.

## Polk County Auditor

For a listing of polling places, visit the [Polk County Auditor's website](#) or call the Polk County Election Office at (515) 286-3247.