



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

Public Measure Letter A



On Tuesday, March 5, 2019, 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 will increase from 6 to 7 cents.

Who has a local option sales tax now?

In Iowa, 97 out of 99 counties and over 1,200 communities have a one-cent sales tax. Polk County and Johnson County are the only two counties that do not have a local option sales tax.

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 (retail sales, electrical or plumbing work, and the delivery of goods such as furniture).

What items are not subject to the sales tax?

Items not subject to a sales tax include food (for home consumption), prescription drugs, vehicles, gasoline, utilities, hotel/motel rentals and professional services such as medical or legal services.

Who will pay the local option sales tax?

Anyone (residents or visitors) purchasing goods or services will pay this tax at retail establishments in Polk County.

What percentage of sales tax revenue generated in West Des Moines comes from out of town or out of state visitors?

Forty eight percent of the sales tax revenue generated in Polk County comes from visitors who purchase services and items in the City of West Des Moines, according to a *Retail Trade Analysis Report for Fiscal Year 2017* issued by the Department of Economics at Iowa State University.

Did West Des Moines residents in Dallas County recently approve a one-cent sales tax?

Yes. On November 7, 2017, the residents of Dallas

County approved a measure that increased the sales tax in Dallas County from 6 to 7 cents on July 1, 2018.

Did West Des Moines approve a similar local option sales tax measure last year?

Yes. Although a one-cent sales tax measure was approved by West Des Moines residents in Polk County on March 6, 2018, the measure wasn't implemented because not all cities that share boundaries with WDM approved the measure. A change in State law now allows individual cities to vote separately on such measures.

Who will vote on March 5?

The election in Polk County will be held in six cities: Alleman, Altoona, Des Moines, Pleasant Hill, West Des Moines and Windsor Heights.

How much money would West Des Moines receive if this measure is passed?

West Des Moines would receive approximately \$7 million annually based on estimated retail sales.

How would this affect property taxes?

If this measure passes, all West Des Moines residents can expect to see about an 8% reduction in the City's portion of their residential or commercial property tax rate.

Because a similar measure passed in Dallas County, all West Des Moines residents will see their City tax rate decrease slightly beginning in September 2019.

How will the funds be used?

As required by State law, a resolution adopted by the West Des Moines City Council on January 2, 2019, states that 50% of the revenue from the one percent sales and services tax will be applied directly to city property tax reduction for all property taxpayers in West Des Moines.

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The other 50% of revenue will be applied directly to public safety expenditures (hiring 7 police officers and 5 firefighters in the next fiscal year); additional public infrastructure improvements for transportation and traffic flow as well as flood control projects; quality of life projects such as the Five Waters Project and a major refurbishment of the Public Library.

How many votes are needed for this to pass?

If residents vote 50% plus one in favor of a one cent sales tax, this ballot measure would pass.

If approved, when will the tax begin?

If this ballot measure passes, the one-cent tax would become effective on July 1, 2019.

How and when may I vote?

You may vote in person at your polling place or request an absentee ballot from the Polk County Auditor (see link in the box below). 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. Voters must show an ID before voting at the polls.

Voters without the necessary ID will be offered a provisional ballot and given the opportunity to provide evidence showing why they are eligible to vote by the deadline listed on the provisional ballot envelope.

What is a valid form of ID?

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

Ballot Language Summary: Shall the citizens of the City of West Des Moines approve a local sales and services tax at the rate of one (1) percent in the incorporated area of West Des Moines located in Polk County, Iowa, to become effective July 1, 2019?

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 directly to public safety expenditures, public infrastructure, public parks, sports and recreational facilities and trails, and public library uses.

- YES
 NO

Polk County Auditor

For information about this Special Election, including a listing of updated polling places, visit the Polk County Auditor's website at <https://www.polkcountyiowa.gov/auditor/election> and click on "Special Election – LOSST March 5, 2019" at the top of the vertical menu on the left-hand side of the page or call the Polk County Election Office at (515) 286-3247.