

Marshall County Board of Supervisors
Special Session December 10, 2024, at 8:30 a.m.
Courthouse, First Floor Meeting Room
1 East Main Street, Marshalltown, Iowa
MINUTES

The Marshall County Board of Supervisors met in special session according to the posted notices in the Courthouse, First Floor Meeting Room 1 East Main Street, Marshalltown, Iowa, and online via ZOOM. Chair Heil called the meeting to order on December 10, 2024, at 8:30 a.m. Present: Chair Jarret Heil, Vice Chair Steve Salasek, Member Carol Hibbs. Salasek moved to approve the agenda second by Hibbs. Motion carried 3-0.

Resolution 2024-0032 Resolution Regarding an Election on the Imposition (Renewal) of a Local Option Sales and Services Tax Within the Unincorporated Area of Marshall County, Iowa.

WHEREAS, Chapter 423B of the Iowa Code (the “Code”) establishes the requirements to direct that the County Commissioner of Elections hold an election on the question of imposing (renewing) a local sales and services tax; and

WHEREAS, the Code provides that the county board of supervisors shall direct within thirty days the county commissioner of elections to submit the question of imposition of a local sales and services tax to the registered voters of the unincorporated areas of the County upon receipt of a petition, requesting imposition of a local sales and services tax, signed by eligible electors of the whole county equal in number to five percent of the persons in the whole county who voted at the last preceding general election; and

WHEREAS, the local sales and services tax currently imposed in the unincorporated area of Marshall County, Iowa will expire on June 30, 2025; and

WHEREAS, the Board of Supervisors of Marshall County, Iowa, received a valid petition requesting imposition (renewal) of a local sales and services tax on December 10, 2024; and

WHEREAS, the Board of Supervisors of Marshall County, Iowa, to avoid a lapse in the collection of local sales and services tax revenues, desires that an election on the imposition (renewal) of a local sales and services tax be imposed within the unincorporated area of Marshall County, effective July 1, 2025, be placed on the ballot for the March 4, 2025 election pursuant to Iowa Administrative Code Section 701-107.2(2).

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MARSHALL COUNTY, IOWA:

Section 1. That there is hereby called a county election on Tuesday, the 4th day of March 2025, at which election there shall be submitted to the registered voters of the unincorporated portion of Marshall County, Iowa the following question, to wit:

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐

NO ☐

Summary: To authorize imposition (renewal) of a local sales and services tax in the unincorporated area of the County of Marshall, that will continue without repeal of the existing local sales and services tax at the rate of one percent (1%) to be effective on July 1, 2025 until repealed.

A local sales and services tax shall be imposed (renewed) in the unincorporated area of the County of Marshall that will continue without repeal of the existing local sales and services tax at the rate of one percent (1%) to be effective on July 1, 2025, until repealed.

Revenues from the sales and services tax are to be allocated as follows:

Fifty (50%) for property tax relief.

Fifty (50%) for bridge and roadway culvert repair, inspection, upkeep and replacement.

Section 2. That the voting place or places for said election, and the hours the polls shall be opened and closed shall be as set out in the notice of election, said notice to be prepared and approved by the County Commissioner of Elections.

Section 3. That the form of ballot to be used at said election shall be as follows: (a) in those precincts using paper ballots they shall be printed on some color other than white, pursuant to the provisions of Section 49.43 of the Code of Iowa; substantially in the form set forth in the Notice of Election, and (b) in those precincts using voting machines, if any, they shall be printed in black ink on clear, white material, of such size as will fit the ballot frame, and in as plain, clear type as the space will reasonably permit, pursuant to the provisions of Section 52.10 of the Code of Iowa, substantially in the form set forth in the Notice of Election. That said notice shall show the names of all candidates or nominees and the office each seeks, if any, and if more than one public measure shall be submitted to the electors at the time of the said election, all such measures shall be printed upon one ballot.

Section 4. That the Election Board for the voting precinct or precincts shall be appointed by the County Commissioner of Elections, not less than 15 days before the date of said election.

Section 5. That the Auditor of Marshall County, Iowa, being the County Commissioner of Elections, is hereby directed to publish the notice of election twice in the Times Republican and Mid Iowa Enterprise, being a legal newspaper, printed wholly in the English language, as defined by Section 618.3 of the Code of Iowa, published in said County and of general circulation therein the first publication shall be not less than 60 days before said election. The second notice, including a sample ballot shall be published not less than four clear days nor more than twenty days prior to the date of said election.

Section 6. That the County Commissioner of Elections shall cause to be prepared all such ballots and election registers and other supplies as may be necessary for the proper and legal conduct of said election.

Section 7. That the Auditor is hereby directed to file a certified copy of this Resolution in the office of the County Commissioner of Elections, which filing shall also constitute the "written notice" to the County Commissioner of Elections of the election date required to be given by the governing body under the provisions of Chapter 47 of the Code of Iowa.

PASSED AND APPROVED this 10th day of December, 2024.

Motion by Hibbs, second by Salasek to adopt Resolution 2024-0032 Resolution Regarding an Election on the Imposition (Renewal) of a Local Option Sales and Services Tax Within the Unincorporated Area of Marshall County, Iowa. Heil provided clarification on this resolution. Resolution adopted 3-0.



Jarret P. Heil
Board of Supervisors, Chair

Attest:



Nan Benson
Marshall County Auditor / Recorder

Authorize the Auditor/Recorder to Sign the Certificate to be Returned to Ahlers & Cooney P.C. Regarding the LOSST Item on the March 4, 2025 Special Election Ballot.

Motion by Salasek, second by Hibbs to authorize the Auditor/Recorder to sign the certificate to be returned to Ahlers & Cooney P.C. regarding the LOSST item on the March 4, 2025 Special Election ballot. Motion carried 3-0.

Public Forum. There were no public comments.

Adjournment. The next regular session is Wednesday, December 18, 2024 at 9:00 a.m., at the Courthouse, 1st floor meeting room, 1 E Main Street. All business to be acted upon at that session should be submitted to the County Auditor and Recorder's Office or the Board of Supervisors' Office by Wednesday, December 11, 2024 at 12:00 p.m. There being no further business to come before the Board, the meeting is adjourned at 8:39 a.m.



Jarret P. Heil
Board of Supervisors, Chairman

Attest:



Nan Benson, Auditor and Recorder

