

RESOLUTION NO. 2024-7-113

**A RESOLUTION CALLING FOR A LOCAL OPTION SALES TAX REFERENDUM FOR THE UNINCORPORATED AREA OF LINN COUNTY, IOWA.**

**WHEREAS**, in accordance with Iowa Code 423B.1, Linn County currently collects a 1% local sales and services tax from the unincorporated areas of the county, which shall expire June 30, 2024, and

**WHEREAS**, pursuant to a resolution of the Council of the City of Cedar Rapids, Iowa, which represents more than 50% of the county population, the Linn County Auditor may set an election date for the imposition of a one percent (1%) local sales and services tax, and

**WHEREAS**, Iowa Administrative Code 721-21.800(3) indicates that the Linn County Board of Supervisors may instruct the Auditor to call the local option sales tax referendum for unincorporated Linn County, and shall provide the rate of tax, the date the tax will be imposed, the approximate amount of local option tax revenues that will be used for property tax relief in the jurisdiction, and a statement of the specific purposes other than property tax relief for which revenues will be expended in the jurisdiction.

**WHEREAS**, the Board of Supervisors of Linn County, Iowa has been advised and does believe it would be in the best interest of Linn County, Iowa, to make a designation of the property tax relief, if any, and use of the remaining local sales and services tax revenues.

**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED** by the Board of Supervisors, Linn County, Iowa which this date met in lawful session that the Linn County Commissioner of Elections is hereby directed to submit the question of imposition of a local sales and services tax in the unincorporated area of Linn County, Iowa.

**BE IT FURTHER RESOLVED** by the Board of Supervisors, Linn County, Iowa: That revenues from a one percent local sales and services tax which may be imposed in the unincorporated areas of Linn County, Iowa, on and as of July 1, 2024, shall be allocated as follows:

1. Fifty percent (50%) for the Linn County Secondary Roads system, including but not limited to construction, maintenance and operation of Linn County secondary roads, farm to market roads, and bridges.
2. Twenty-five percent (25%) for property tax relief exclusively on property located in the rural unincorporated areas of Linn County, Iowa.
3. Twenty-five percent (25%) for Linn County conservation projects and programs, including but not limited to those administered by the Linn County Conservation Board.

WHEREAS, Iowa Code 423B and Iowa Administrative Code 721-21.800(2) allow the County to direct the Linn County Commissioner of Elections to submit the question of imposition of a local sales and services tax to the registered voters in the unincorporated area of Linn County, Iowa at the earliest possible date specified in Section 39.2(4)(a), Code of Iowa.

BE IT FURTHER RESOLVED that the Linn County Commissioner of Elections is further directed to submit the question of imposition of a local sales and services tax in the unincorporated area of Linn County, Iowa on November 2, 2021, the earliest possible date pursuant to Section 39.2(4)(a).

Passed and approved this 14th day of July, 2021  
LINN COUNTY, IOWA

AYE: 3  
NAYE: 0  
ABSTAIN: 0

Stacey White  
CHAIRPERSON  
[Signature]  
SUPERVISOR  
[Signature]  
SUPERVISOR

ATTEST:  
Joel Miller by Paul Betts with Deputy Auditor  
Joel Miller, Linn County Auditor

I, Joel Miller, Linn County Auditor, certify that at a regular meeting of the Linn County Board of Supervisors duly adopted the foregoing resolution by a vote of 3 Aye 0 Nay 0 Abstain and 0 Absent from Voting.

Joel Miller by Paul Betts with Deputy Auditor  
Joel Miller, Linn County Auditor

Subscribed and sworn to before me by the aforesaid on this 14th day of July, 2021.

[Signature]  
NOTARY PUBLIC  
STATE OF IOWA

