

CITY OF WEST DES MOINES

COUNCIL AGENDA

date: Wednesday, January 2, 2019

time: 8:00 a.m.

MAYOR STEVEN K. GAER
COUNCILMEMBER AT LARGE RENEE HARDMAN
COUNCILMEMBER AT LARGE JIM SANDAGER
COUNCILMEMBER 1ST WARD KEVIN L. TREVILLYAN
COUNCILMEMBER 2ND WARD JOHN MICKELSON
COUNCILMEMBER 3RD WARD RUSS TRIMBLE

CITY MANAGER.....TOM HADDEN
CITY ATTORNEY.....RICHARD SCIESZINSKI
CITY CLERK..... RYAN JACOBSON

City Council Chambers

1. **Call Meeting to Order**

2. **Approval of Agenda**
 - a. Motion - Approval of Agenda

3. **New Business**
 - a. Local Option Sales and Services Tax Referendum in Polk County - City Initiated
 1. Resolution - Submitting the Question of the Imposition of a Local Option Sales and Services Tax and Revenue Allocation Statement

4. **Receive and File**
 - a. Special Meeting Notice

The City of West Des Moines is pleased to provide accommodations to disabled individuals or groups and encourages their participation in city government. Should special accommodations be required please contact the Clerk's office at least 48 hours in advance, at 222-3600 to have accommodations provided.

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

DATE: 1-2-19

ITEM: Resolution Submitting the Question of the Imposition of a Local Option Sales and Services Tax and Revenue Allocation Statement

FINANCIAL IMPACT: If approved by the voters, revenue to be collected through Polk County, by way of one cent per dollar in revenue sales collected.

BACKGROUND: It has been determined to be in the best interest of the residents of West Des Moines to enact a 1% Local Option Sales and Service Tax upon Polk County, considering such a tax already exists in Dallas, Madison and Warren County parts of West Des Moines.

A motion to request that Polk Co. Commissioner of Elections submit the question of the imposition for an unlimited time of a 1% sales and services tax to the registered voters of the Polk County portion of West Des Moines.

The Polk County LOSST, if successful, could generate approximately an additional \$7 million dollars in revenue for the City. This revenue would be divided in half with 50% pledged toward property tax reduction. An estimated amount of \$3.5 million would equate to a property tax reduction for the City's levy of around \$0.79.

In 2016 when the Dallas County LOSST was approved, WDM residents in both Polk & Dallas County saw a reduction in their City property tax levy; from \$12.00 to \$11.79. If WDM residents residing in Polk County were to implement a similar ballot measure, the WDM property tax levy would then further decrease to just \$11.00 per thousand. This would make our City property tax levy on of the lowest in the Metro area.

The balance of the revenue would be used to fund public safety measures; adding seven police officers and five fire fighters in the next fiscal year budget. Additional infrastructure improvements for transportation and traffic flow as well as flood control projects would also be initiated. Quality of life projects such as the previously discussed 5 Waters Project would receive funding as well as a major refurbishment of the Public Library.

OUTSTANDING ISSUES (if any): None

RECOMMENDATION: Approval of resolution and submit West Des Moines request for a special election of a local sales and use tax within West Des Moines, Polk County.

Lead Staff Member: Dick Scieszinski, Tom Hadden, Jamie Letzring

STAFF REVIEWS

Department Director	
Appropriations/Finance	
Legal	
Agenda Acceptance	RTG

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	
Date Reviewed	

RESOLUTION NO. _____

**A RESOLUTION SUBMITTING THE QUESTION OF THE IMPOSITION OF A
LOCAL OPTION SALES AND SERVICES TAX AND REVENUE ALLOCATION
STATEMENT TO THE VOTERS OF THE CITY OF WEST DES MOINES,
POLK COUNTY, IOWA**

WHEREAS, pursuant to Iowa Code Chapter 423B, on January 2, 2019 the City Council of the City of West Des Moines, Iowa approved the submission of a resolution to the Polk County Commissioner of Elections requesting that the Commissioner establish an election and submit to the registered voters of that portion of the incorporated area of the City of West Des Moines located in Polk County, Iowa a ballot measure regarding the imposition for an unlimited time of a one percent (1%) sales and services tax on that portion of the incorporated area of the City of West Des Moines located in Polk County, Iowa; and

WHEREAS, Iowa Code 423B.1(4)(b)(2) requires that upon receipt by the county commissioner of elections of a motion or resolution requesting such submission adopted by the governing body of the city, the county commissioner of elections shall submit a ballot measure regarding the imposition of a local sales and services tax to the registered voters of the city if the city is located in a qualified county; and

WHEREAS, as defined by 423B.1(3)(c)(2), the City of West Des Moines is located in a qualified county; and

WHEREAS, upon establishing the election, which is to be held on a date specified in Iowa Code section 39.2, the county commissioner of elections shall publish notice of the ballot measure and submit the question of imposition of a local option sales and services tax specifying the type and rate of the tax, the date the tax will be imposed and the approximate amount of local option tax revenues that will be used for property tax relief, and a statement as to the specific purpose or purposes for which the tax revenues will otherwise be expended; and

WHEREAS, as a municipality in which a portion of its corporate limits are located within the jurisdiction of Polk County, the voters of West Des Moines residing in Polk County shall be eligible to vote in the election; and

WHEREAS, following input and discussion, the City Council of the City of West Des Moines has determined that an appropriate allocation of revenue to be derived from the implementation of the one percent local option sales and services tax is for direct city property tax reduction and all legal uses authorized by the state of Iowa, including use for public safety, public infrastructure, public parks, sports and recreational facilities and trails, and public library uses; and

WHEREAS, the City Council has further determined that it is in the best interest of the City that the ballot measure for the implementation of the local option sales and services tax not contain a sunset provision regarding its termination.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA, THAT:

1. The City Council of the City of West Des Moines, Iowa hereby requests that the Polk County Commissioner of Elections establish an election date and submit to the registered voters of that portion of the incorporated area of the City of West Des Moines located in Polk County, Iowa a ballot measure regarding the imposition for an unlimited time a one percent (1%) sales and services tax on that portion of the incorporated area of the City of West Des Moines located in Polk County, Iowa.
2. The ballot measure to be submitted at the election established by the Polk County Commissioner of Elections regarding the imposition of a one percent local sales and services tax as authorized by Iowa Code 423B shall include the following:
 - a. Revenue from the one percent sales and services tax shall be allocated as follows:
 - i. 50% of revenue will be applied directly to city property tax reduction for all property taxpayers in West Des Moines;
 - ii. 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.
 - b. 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?

YES ___ or NO ___.

PASSED AND ADOPTED this 2nd day of January, 2019.

Steven K. Gaer, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk