

Chapter 12

Special Elections

This section of the handbook applies only to special elections.

When planning for a special election, also refer to the other sections of this handbook for information that applies to all elections, including special elections.



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Overview

What is a Special Election?

There are two primary reasons a special election is held:

- To vote on public measures

OR

- To fill vacant offices

Laws Related to Special Elections

The laws that are applicable will vary depending on the type of special election. Most of the provisions of *Iowa Code* chapters 39-53 are applicable to special elections, when there is not a specific requirement or provision in the law that authorizes the special election.

See page 22 for a list of special election types and the laws that apply specifically to those types of elections.

Control Counties

Many school districts (and all community colleges) cross county lines, as do some cities and benefited districts. When that happens, the auditor whose county has the largest taxable base is given the responsibility of conducting the election for the jurisdiction. This auditor is known as the “control county auditor.”

[§47.2(2)]

UOCAVA Absentee Ballot Requests

You must forward copies of absentee requests from UOCAVA voters from your county who live in jurisdictions controlled by another auditor. They must be forwarded to the control county auditor for that jurisdiction. This is only necessary if the voter has requested ballots specifically for special elections or has requested ballots for all elections.

Public Measure Elections

“Public measure” means any question authorized or required by law to be submitted to the voters at an election. Special elections can be held to decide a wide variety of these questions. However, please note that some questions can only be voted upon at specific, regularly scheduled elections.

Most public measures have similar basic requirements. There are some notable exceptions. Rules about ballot preparation for public measure elections describe what must be included. Please see page 22 for a list of types of special elections and the laws that apply specifically to the different types of special elections.

[§39.3(10)]

What is Different About Special Elections?

Almost Everything

It is very important to make sure you have all the *Iowa Code* sections, *Iowa Administrative Code* sections, and any relevant information from this handbook as soon as you know that a special election is being held or planned. Timelines, publication requirements, filing periods, canvass requirements, etc. vary greatly for special elections. However, most of the basic planning and principles that apply to all elections also apply to special elections.

Please see page 22 for a list of types of special elections and the laws that apply specifically to those types of elections.

Additional Publications Required

For local option tax and county special levy elections, two publications are needed.

- 60 day publication date (for local option tax elections):
- Second publication date (no specific requirement for how many days prior to election) for county special levy elections

See also §331.425(5), §423B.1(5), and IAC 721—21.800(3).

For county supervisor representation plan elections, publication must be made once a week for three weeks in a row. The last in the series of publications must be published between four and 20 days before the election.

[§331.207(2)]

Temporary Polling Places

In I-VOTERS, when setting up a special election in “Election Management,” you will need to assign temporary polling places. This will need to be done after you generate ballot styles but before you pull the absentee voters.

See the Pre-Election Day chapter for more information on setting up the election in I-VOTERS.

Standards for Reviewing Special Election Petitions

Every time a petition requesting a special election is received in your office, you should do the following:

1. Make sure the petition is legally allowed to be filed in your office.

Check the *Iowa Code* section on the petition form (if the petitioners have listed one). Direct the petitioners to the correct filing officer (board of supervisors, county auditor, city clerk, school secretary, etc.) if you determine you are not the filing officer for this type of petition.

- Most county petitions must be filed with the board of supervisors.

Some county petitions must be filed with the auditor if the *Iowa Code* section authorizing the special election specifically indicates that.

- Most city petitions must be filed with the city clerk.
- Most school district petitions must be filed with the school secretary.

2. In all cases, petitions are accepted if they appear to be valid “on their face.” (i.e. no additional investigation or scrutiny on the part of the filing officer is authorized beyond checking for the legal requirements outlined below).

[§331.306, 362.4, 277.7]

3. Unless the *Iowa Code* section authorizing the petition contains different requirements, in order to count a signature on a special election petition, the signer must have included:

- Signature
- Statement of place of residence
- Date of signing

[§331.306, 362.4, 278.2]

4. Requirements for the number of signatures vary depending on the jurisdiction:

- **County petitions pursuant to §331.306:**

Petitions must contain signatures of eligible electors of the county equal to at least 10% of the votes cast in the county for president or governor at the last general election (unless the law governing the specific type of special election contains a different requirement).

[§331.306]

- **City petitions pursuant to §362.4:**

Petitions must contain signatures of eligible electors of the city equal to at least 10% of the people who voted at the last regular city election, but not less than 10

(unless the law governing the specific type of special election contains a different requirement).

[§362.4]

▪ **School district petitions pursuant to §278.2:**

Petitions must contain signatures of at least 100 eligible electors or a number equal to 30% of the people who voted at the last regular school election, whichever is greater.

[§278.2]

5. If you determine the petition lacks the required number of signatures or is in any other way invalid, reject the petition and return it to the filer(s).

[§331.306, 362.4, 277.7]

6. Written objections to petitions can generally be filed within 5 working days after the petition is filed.

The filing officer for objections and the laws to follow to act on objections vary depending on the jurisdiction:

- Objections to §331.306 county petitions must be filed with the auditor. The process outlined in §44.7 is followed when acting on written objections.
- Objections to §362.4 city petitions must be filed with the city clerk. The process outlined in §44.8 is followed when acting on written objections.
- Objections to §278.2 school district petitions must be filed with the school secretary. The process outlined in §277.5 is followed when acting on written objections.

Planning for a Special Election

Notice of Special Elections

On the local level, you may hear that a city or school district is planning to request a vote on a public measure or you may hear that an office holder has died, resigned, or otherwise left his or her seat vacant. When you hear news like this, it is a good idea to check on the election provisions related to what is being discussed since you will be responsible for conducting an election if it becomes necessary. Media will often call you to ask questions before a special election is officially requested.

A special election cannot be scheduled until you receive a copy of the governing body's action calling the special election.

For any special elections for state and federal office, the SOS will notify you.

There are also certain petitions requesting special elections that are allowed to be filed with the auditor or board of supervisors that will cause an election to be held.

Notification Requirements

Special Election Type	Days Before Election	Code Cite
Public Measures	46	§47.6(3)
Countywide Local Option Sales & Services Tax (LOSST)	84	IAC 721—21.800(1)(c), 21.800(2)
LOSST (use changes for a single city or unincorporated area of county)	No later than time required for the auditor to publish ballot proposition at least 60 days before election	§423B.1(6)(a)(2)
Local Vehicle Tax	84	IAC 721—21.802(1)(c)
To Fill Vacancies (most)	At least 32 days	
City Elections to Fill Vacancies	60 days for cities with primary provisions 32 days in all other cities	§372.13(2)(b)

Dates of Special Elections

Special elections must be held on a Tuesday (exception: drainage district elections).
[§39.2(1)(a)]

Special elections to fill vacancies can be held on any Tuesday as long as sufficient notice has been given to the auditor.

No elections of any kind can be held on the three Tuesdays before and after the primary election and the three Tuesdays before and after the general election.
[§39.2(1)(a)]

Special elections may not be held with:

- City primary or runoff elections
- Primary elections
- School elections, unless the special election is for a school district or merged area
[§39.2(1)(b)]

Cities with primary provisions may not hold special elections to fill vacancies with the general election.
[§39.2(3)(b)]

Public Measures

Special elections for public measures can only be held on one of the dates authorized in §39.2(4).

Counties and Cities:

- the first Tuesday in March
- the first Tuesday in May
- the first Tuesday in August
- the day of the general election
- the day of the regular city election
- the day of a special election held to fill a vacancy in the same county/city

Example: If a city council has a vacancy to be filled at a special election, the council could also decide to include a public measure on the ballot for the voters of that city as long as at least 32 days notice of the public measure election is given to the auditor.

Important Note: Cities cannot include public measures on special county elections held to fill vacancies and counties cannot include public measures on special city elections held to fill vacancies.
[§39.2(4)(a-b)]

School Districts or Merged Areas:

In odd-numbered years:

- the first Tuesday in February
- the first Tuesday in April
- the last Tuesday in June
- the second Tuesday in September (day of regular school election)

In even-numbered years:

- the first Tuesday in February
- the first Tuesday in April
- the second Tuesday in September
- the first Tuesday in December

[§39.2(4)(c)]

For specific dates, see the list of possible special election dates for public measures on the SOS website under auditor election calendars.

Denying Requests for a Special Election

If the requested date is a conflict due to the provisions of the last section (see “When can a special election be held?”), the election cannot be held on that date.

You may also refuse to conduct a special election on the date requested if it conflicts with a previously scheduled election. Conflict exists only when:

- The use of precinct boundaries which differ from those to be used for the other election would be required

OR

- When some but not all of the registered voters of any precinct would be entitled to vote in one of the elections and all of the registered voters of the same precinct would be entitled to vote in the other election.

Even if the elections conflict, the auditor may decide to hold them at the same time if the auditor concludes that to do so will cause no “undue difficulties.”

[§39.2(2), 47.6(2)]

Request Date Conflicts with Another Scheduled Election

Special elections may be held with other previously scheduled elections if they do not conflict as outlined above.

[§39.2(2), 47.6(2)]

If two (or more) elections are held in the same precinct at the same time, they are conducted together. Use the same election register, precinct workers, tally list, and other election supplies.

[§39.2(3)(a)]

To hold a special election with a regularly scheduled election, notice must conform to the calendar for the regularly scheduled election.

[§39.2(3)(b)]

Withdrawing Requests

Public measures cannot be withdrawn from the ballot if the special election was called by a petition or if the special election was called to decide a public measure for a single political subdivision. This includes changing the requested date of the election once the request has been submitted to the auditor.

[§47.6(1)(b)]

Special Election Planning Checklist

The following checklist is meant to be used in combination with the checklist in the Pre-Election chapter.

- Receive copy of official action from governing body requesting a special election or receive petition requesting special election and order to conduct a special election from the board of supervisors (if required)
- Confirm date of proposed special election
- Make sure date complies with allowed dates for that type of election
- Best Practice:** Send written approval of election date to governing body (if applicable)
- Confirm purpose of special election
- Locate *Iowa Code* section(s) related to this election
- Locate *Iowa Administrative Code* section(s) related to this election
- Locate information in this handbook related to this election
- Check to see if there are special publication requirements for this election (ex. LOSST elections)
- Check for vacancies that must be included on the ballot
- Mark your calendar with the dates for this election. Confirm the following:
 - Candidate filing period (if applicable)
 - Candidate withdrawal deadline (if applicable)
 - Objection deadline (if applicable)
 - Worry-free postmark deadline
15 days before the election [§48A.9(3)]
 - Pre-registration deadline
11 days before the election [§48A.9]
 - HCF delivery team period
10 days after ballots are printed (optional) and 14 days before the election until 5 p.m. on Election Day (mandatory) [§53.22(1)(a)(1)]
 - Additional publication requirements (if applicable)

- Publication of notice of election and changes in polling places
 - 20 to 4 days before the election [§49.23, 49.53]

- Absentee ballot request deadline
 - Friday before the election for mailed requests
 - The date before the election for all other requests including e-transmission from UOCAVA voters [§53.2(1)]

- Deadline for absentee ballots to be received in order to have their affidavit envelopes reviewed for defects/completeness
 - 5 p.m. the Friday before the election [§53.18(2)]

- Deadline for voters to correct defects or complete affidavits

- Canvass deadline

- Recount deadline
 - 3 days after the canvass at 5 p.m. [§50.48(1)(a), 50.50]
 - Exception:** special city primary elections and special regular city elections in cities with runoff provisions. See §50.48(7).

- Contest deadline [Ch.57-62]

Pre-Election

Paying for the Election

The jurisdiction that requested the election pays the costs associated with conducting it. Any special elections called by the governor pursuant to §69.14 are paid for by the county. If more than one jurisdiction is conducting a special election on the same day (ex. special city and special county elections), the requesting jurisdictions must share the costs of the special election.

See the Pre-Election Day chapter for a list of costs that can be included in the bill.

Satellite Voting Petitions

Residents of a jurisdiction holding a special election can petition for satellite voting for a special election. The minimum number of signatures required on a petition is 100, and the petition must be delivered to the auditor no later than 32 days before the election. Signatures must be from eligible electors living in the appropriate jurisdiction holding the special election.

For more information about establishing satellite voting locations, see the Absentee Voting chapter.

[§53.11(2)(e), IAC 721—21.300(1)(b)]

Voter Pre-Registration Deadline

The pre-registration deadline is 11 days before the special election at 5 p.m. (in all cases). This is a Friday and the auditor's office must be open from 8 a.m. until 5 p.m. that day. After this deadline, voters can register to vote and cast an absentee ballot at the same time using EDR procedures at the auditor's office or at a satellite voting station or they can use EDR procedures at their polling place on election day.

[§48A.7A, 48A.9]

Affidavit Review

All ballots that are received by 5 p.m. on the Friday before a special election must have their return envelopes opened and their affidavit envelopes reviewed for defects and completeness. If any problems are discovered, the voter must be notified immediately.

[§53.18(2)]

Planning Worksheets

If the special election is being conducted for a city, school district, or community college, use the appropriate planning worksheet for that type of election and make sure you follow up with the city clerk or school secretary, as appropriate. This will help you to plan polling place hours, estimate turnout, and decide other details related to the election.

Polling Places

Consolidated/Merged Precincts

Special Elections Held Pursuant to §69.14

Consolidated precincts are usually not allowed for special elections held pursuant to §69.14 to fill vacancies in the general assembly or U.S. Congress. See the General Elections chapter of this handbook for the rare exceptions when consolidated precincts are allowed for these elections.

All Other Special Elections

Consolidated precincts are allowed for all other types of special elections. See the Pre-Election Day chapter for more information.

Vote Centers

Voter centers are allowed for all special elections except those held pursuant to §69.14.

See the Pre-Election Day chapter for more information.

Check Accessibility

Check to make sure that all polling places or vote centers are accessible to voters with disabilities. See the Pre-Election Day chapter for more information.

Polling Place Hours

Special Elections Held to Fill vacancies in Partisan Office

Polling places must be open from 7 a.m. to 9 p.m. for all partisan special elections (not just those called by the governor).

Drainage District Elections

See §468.516 and §468.522 for information on polling place hours for drainage district elections.

All Other Special Elections

The auditor can open the polls at 7 a.m. or noon based on past turnout for similar elections and other factors that will affect turnout.

See the Pre-Election Day chapter for more information.

[§49.73]

Nomination Period

Filing Officer

State and Federal Offices: The SOS is the filing officer.

County Offices: The auditor is the filing officer.

City Offices: The city clerk is the filing officer.

School Offices: The school secretary is the filing officer.

Best Practices:

If a city clerk or school secretary is the filing officer for the election you are conducting, send them a copy of the Filing Officer's Guide and follow up with them to make sure they understand their responsibilities.

If the auditor is the filing officer, make sure to review the Filing Officer's Guide with any staff members who may receive nomination papers from candidates.

Filing Period

Special Elections Held Pursuant to §69.14 with 40 Days Notice

The filing period begins as soon as the SOS receives the governor's call for an election and ends at 5 p.m. on the 25th day before the special election.

[§43.88, 44.4, 45.4]

Special Elections Held Pursuant to §69.14 with 18 Days Notice

The filing period begins as soon as the SOS receives the governor's call for an election and ends at 5 p.m. on the 14th day before the special election.

[§43.88, 44.4, 45.4]

Special Partisan Elections in County Office

The filing period begins as soon as the auditor receives notice of the election from the board of supervisors/committee of county officers and ends at 5 p.m. on the 25th day before the special election.

[§43.88, 44.4, 45.4]

Special City Elections in Cities with Primary Provisions

The filing period begins as soon as the auditor receives notice of the election from the city council and continues until noon on the 53rd day before the special election.

[IAC 721—21.403(2)(a)]

Important Note: Cities with primary provisions cannot hold special elections to fill vacancies with the general election.

[IAC 721—21.403(1)(b)]

Special City Elections in Cities Without Primary Provisions

The filing period begins as soon as the auditor receives notice of the election from the city council and continues until noon on the 25th day before the special election.

[IAC 721—21.404(3)]

Important Note: If the special election to fill a vacancy is being held with the general election, the deadline to file is 5 p.m. on the 70th day before the general election.

[IAC 721—21.404(2)]

Special School Board & Community College Board Elections

The filing period begins as soon as the auditor receives notice of the election from the school board and continues until 5 p.m. on the 25th day before the special election.

[§279.7]

Withdrawals

Special Elections Held Pursuant to §69.14 with 40 Days Notice

For political party candidates, the *Iowa Code* does not specify a procedure for withdrawing from a special election. Candidates nominated by petition or by NPPO convention have until 20 days after the governor issues the call for the election. Written notice of withdrawal must be filed with the SOS.

[§44.9(4)(a)]

Special Elections Held Pursuant to §69.14 with 18 Days Notice

For political party candidates, the *Iowa Code* does not specify a procedure for withdrawing from a special election. Candidates nominated by petition or by NPPO convention have until five days after the governor issues the call for the election. Written notice of withdrawal must be filed with the SOS.

[§44.9(4)(b)]

Special Partisan Elections in County Office

For political party candidates, the *Iowa Code* does not specify a procedure for withdrawing from a special election. Consult with your county attorney for information on how to proceed in these cases before acting on a withdrawal for a special election. Candidates nominated by petition or by NPPO convention have until the 25th day before the election. Written notice of withdrawal must be filed with the auditor.

[§44.9(5)]

Special City Elections in Cities with Primary Provisions

Written notice of withdrawal must be filed with the city clerk no later than 5 p.m. on the 50th day before the election.

[IAC 721—21.403(2)(c)]

Special City Elections in Cities Without Primary Provisions

Written notice of withdrawal must be filed with the city clerk no later than 5 p.m. on the 22nd day before the election.

[IAC 721—21.404(3)(c)]

Special School Board Elections

Written notice of withdrawal must be filed with the school secretary no later than 25 days before the election.

[§44.9(5)]

Objections

Special Elections Held Pursuant to §69.14 with 40 Days Notice

The deadline for objections to political party candidates is 15 days before the election. Written objections must be filed with the SOS. For candidates nominated by petition or by NPPO convention, the *Iowa Code* says that objections must be filed 74 days before the election (which in most cases is before the call for the election has been issued).

[§43.24(1)(b)(3), 44.4(2)(a)(1)]

Special Elections Held Pursuant to §69.14 with 18 Days Notice

The deadline for objections to political party candidates is the day before the election. For candidates nominated by petition or by NPPO convention, the *Iowa Code* says that objections must be filed 74 days before the election (which in most cases is before the call for the election has been issued).

[§43.24(1)(b)(3), 44.4(2)(a)(1)]

Special Partisan Elections in County Office

For all candidates, the *Iowa Code* does not have a specific provision applicable to special elections. Consult with your county attorney before proceeding.

[§43.24(1)(b)(2), 44.4(2)(a)(2)]

Special City Elections in Cities with Primary Provisions

Written notice of the objection must be filed with the city clerk no later than noon on the 50th day before the election.

[IAC 721—21.403(2)(d)]

Special City Elections in Cities Without Primary Provisions

Written notice of the objection must be filed with the city clerk no later than noon on the 22nd day before the election.

[IAC 721—21.404(3)(d)]

Special School Board Elections

Written objections must be filed with the school secretary no later than 35 days before the election (this may be before the notice of election is received). The school secretary should consult with the school district attorney for information on how to proceed in these cases before acting on an objection for this type of election after the 35 day deadline. If the school secretary has proceeded on an objection filed after the 35 day deadline, the auditor should consult with the county attorney before proceeding.

[§277.5]

Ballot Preparation

Voting Equipment

For all special partisan elections, voting equipment is required.

[§52.1]

For special elections held for any school district or for a city with a population of 3,500 or less, the auditor can decide whether to use voting equipment or whether to have the ballots counted by hand. If counting by hand will cause a significant savings in election costs, the auditor may use hand-counted paper ballots. Voters in the jurisdiction can petition for the use of voting equipment if the auditor decides not to use it. See §49.26 for more information.

[§49.26]

For all other special elections, voting equipment is required if the auditor is conducting the election.

[§49.26, 52.1]

Partisan or Non-Partisan Election?

Special school, city, and benefitted district elections are non-partisan. Candidates' names appear on the ballot with no reference to political affiliation.

Special elections to fill vacancies in partisan office are partisan elections. The political affiliation of candidates is listed with each individual candidate's name on the ballot for these elections.

[§49.31(1)(a), 49.31(3)]

When Ballots Must be Ready

Ballots must be ready as soon as practicable, but there is no date specifically set. As soon as ballots are prepared, you must begin mailing out absentee ballots. In-person voting cannot begin more than 40 days before the election.

[§53.10(1)]

Exception: In the rare event of a special election to fill a vacancy in the U.S. House, the MOVE Act of 2009 requires that ballots be ready to transmit to UOCAVA voters 45 days before the election.

[2009 MOVE Act]

Vacancies

See the Vacancies chapter for more information.

Rotation

Non-Partisan Offices

Rotation is required if:

- Candidates are running opposed (ex. three people seeking two at-large school board seats)

AND

- The office will appear on the ballot in more than one precinct.

Partisan Offices

Candidate names are rotated only if more than one person is to be elected to the office. This would only happen if two at-large county supervisors were being elected at the same special election. Otherwise the names of candidates for partisan offices are arranged by party.

[§49.31(2-3)]

Ballot Layout

Example of a ES&S Special Election Ballot To Fill Vacancy (Non-partisan):

A	B	C
<p style="text-align: center;">Johnson County</p> <p style="text-align: center;">City of Tiffin, County of Johnson, State of Iowa</p> <p>Special Election held on the 1st day of April, 2008</p> <p style="text-align: center;"><i>Tom Shockett</i></p> <p style="text-align: center;">County Auditor and Commissioner of Elections</p> <p>INSTRUCTIONS TO VOTERS:</p> <ol style="list-style-type: none"> 1. You must fill in the oval completely (●) next to your choice. 2. Use only the recommended marking device. 3. DO NOT CROSS OUT - if you change your mind, exchange your ballot for a new one. 4. Write-in votes. To vote for a person whose name is not on the ballot, write the name on the write-in line below the list of candidates and fill in the oval next to it. 5. After voting, put the ballot into the Ballot Secrecy Folder. Take it to the voting machine and insert the ballot. <p style="text-align: center;">ROTATION A</p> <p style="text-align: center;">TF</p> <p style="text-align: center;">TF ANX</p>	<p style="text-align: center;">State of Iowa</p> <p style="text-align: center;">CITY OFFICES</p> <p style="text-align: center;">FOR CITY COUNCIL AT-LARGE (TO FILL VACANCY)</p> <p style="text-align: center;">(Vote for no more than one.)</p> <p><input type="radio"/> Chris J. Ball</p> <p><input type="radio"/> Monika Deatsch</p> <p><input type="radio"/> Kevin Surber</p> <p><input type="radio"/> Roger Utsler</p> <p><input type="radio"/> _____</p> <p style="text-align: center;">Write-in vote, if any</p>	<p style="text-align: center;">April 1, 2008</p> <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>Rotation Required if office appears in more than one precinct: Candidates opposed</p> </div>
<p>Official's Initials _____</p>	<p style="text-align: center;">Typ:01 Seq:0001 Spt:01</p>	<p style="text-align: right;">7.4.2.0 / 012503-14 © Election Systems & Software, Inc. 1981, 2002</p>

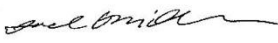
Example of a Premier Special Election Ballot To Fill Vacancy (Non-partisan):

OFFICIAL BALLOT
SPECIAL ELECTION
CITY OF PRAIRIEBURG
IN THE COUNTY OF LINN, STATE OF IOWA
APRIL 24, 2007

INSTRUCTIONS FOR VOTING: Fill in the oval to the left of the candidate of your choice, like this . For a write-in vote, write the name of a person of your choice on the write-in line; then fill in the oval to the left of the write-in line.

<p>FOR MAYOR, To Fill Vacancy (Vote for no more than one)</p> <p><input type="radio"/> Donald R. Holub</p> <p><input type="radio"/> Robert Stanard</p> <p><input type="radio"/> write-in vote, if any</p>	<p>Rotation Required if office appears in more than one precinct: Candidates opposed</p>
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ATTEST: OFFICIAL BALLOT



JOEL D. MILLER
LINN COUNTY COMMISSIONER OF ELECTIONS

PRECINCT OFFICIALS INITIAL: _____

FRONT Card 1 SEQ# 1

Post Election Day

Provisional Ballots

When the canvass is held on the Monday or Tuesday after the election, post a list of the number of provisional ballots cast in each precinct as soon as possible but no later than 9 a.m. on the Thursday after the election.

[§50.20]

When the canvass is held the week of the election, post a list of the number of provisional ballots cast in each precinct as soon as possible. The ASVP board must meet on Wednesday at noon for these elections and the list should be posted before they meet.

[§50.20]

ASVP Board

When the canvass is held on the Monday or Tuesday after the election, the board must meet no earlier than noon the Thursday after the election to consider any provisional ballots cast in the election and any absentee ballots that have been received after election day.

When the canvass is held the week of the election, the board must meet on Wednesday at noon to consider any provisional ballots cast in the election and any absentee ballots that have been received.

For additional information about ASVP board procedures, see the Absentee Voting chapter.

[§50.21]

County Canvass

For the following types of elections, the canvass is held no earlier than 1 p.m. on the Thursday after the election:

- Special elections held to fill vacancies pursuant to §69.14 [§50.46]
- Special city primary elections [§376.7]
- Special regular city elections in cities with runoff provisions [§376.9]
- Special levy elections [§331.425(4)]

The county canvass for all other special elections is held on the Monday or Tuesday after the election. Ballots with a timely postmark can be received until noon on Monday. If the canvass is scheduled before noon on Monday, the auditor must check the post office for any timely ballots.

[§50.24]

See the Post Election Day chapter for information on preparing for the canvass.

Write-In Votes

Special City Elections

Votes for write-in candidates in city elections are handled differently than in any other type of election. Review the information in the City Elections chapter carefully and make sure you understand how write-in votes need to be processed for each city under your control.

[§376.11]

For All Other Elections

There are no special provisions for write-in votes. Write-in votes are allowed and the candidate with the most votes is declared elected. There is no “next highest vote-getter” provision in special elections (other than special city elections). If a person who was elected by write-in votes declines the office, it creates a vacancy and will be filled by appointment.

[§50.45]

Required Percentage for Passage of Public Measures

Most public measures require a simple majority to pass. Bond issues, however, need 60% to pass.

[§50.45, 75.1, 296.6]

Who Wins?

The candidate(s) with the most votes is declared the winner, except as noted below.

[§50.45]

In special city primary elections, no one is elected. Candidates are nominated for the special city election. To determine how candidates are nominated, see §376.7.

In special city elections for cities with runoff provisions, candidates are elected if they receive a majority of the votes cast. If no candidate received a majority, a runoff election is held. To determine how candidates are nominated, see §376.9.

[§376.7-9]

See the City Elections chapter for more information.

Abstracts

Prepare one copy of the abstract for special county elections held to fill vacancies and all special elections held to vote on county public measures (except LOSST elections)

Prepare two copies of abstracts for all other elections:

- Send one copy to the jurisdiction for which the election was held or to the SOS in the case of special elections held pursuant to §69.14.
- Keep the other copy for your files.

[§50.27]

For local option tax elections, send a copy of the abstract of votes to the Department of Revenue and Finance if the tax passes. See the Post Election Day chapter for more information on preparing abstracts.

[§423B.1(6)(b)]

Recounts

Special City Elections Which are not the “Final” Election

Requests for recounts for the following elections must be filed within one day of the county canvass:

- Special city primary elections
- Special regular city elections in cities with runoff provisions

[§50.48(7)]

All Other Elections

Requests for recounts for all other special elections must be filed within three days of the county canvass. See the Recounts chapter for more information on conducting recounts.

[§50.48]

Record Retention

Tally lists and abstracts must be kept forever.

Keep records for 22 months for elections with federal offices on the ballot, unless an election contest is pending.

Keep records for six months for elections that do not contain federal offices on the ballot, unless an election contest is pending

[§50.19]

Exceptions:

- Unvoted ballots and programmed memory cards.

List of Special Election Types

This list includes special requirements and applicable laws. Always consult relevant sections of the *Iowa Code* and *Iowa Administrative Code*. The following list is not necessarily complete. It contains only some of the basic requirements for each public measure. Please note the “Special Requirements” listed. Read the actual *Iowa Code* sections carefully and call the SOS with any questions.

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Ad valorem property tax—see emergency services, medical services tax						
Ad valorem tax sharing	G ¹	Community clusters: County, City, Township	28E.39	Must pass in each gov't unit in comm. cluster	M ²	NR ³
Agricultural extension education tax, county	G	County Ag. Extension Council	176A.10(2)	General Election only	M	2 yrs
Airport commission establishment or abolition	G or P	City, County	330.17 - 330.19		M	NR
Annexation (city)	G or P	City and City Development Board	368.11-.19	Cost paid by petitioners if question does not pass	M	6 yrs if voting on previously rejected plan. See 368.12
Benefited recreational lake district, see recreational lake district (page 34)						
Board of Supervisors: election plan selection	P	County	331.206 - .207	All 3 plans are on the ballot. All terms expire if plan changes. Must keep 6 years. Special Election only. Notice published 3 times. 1 st Tuesday in August only.	PL	NR
Board of Supervisors: Membership increased	G or P	County	331.203	General Election only. All terms expire if passed.	M	NR

¹ G = Governing Body

P = Petition

² M = Majority, see §50.45

PL = Plurality (more votes than other choices, but not a majority)

³ NR = No Restrictions

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Board of Supervisors: Membership reduced	G or P	County	331.204	General election only. All terms expire if passed.	M	NR
Bonds-County Fair, revenue	P	County and Fair Society	174.17	Petition from 3% of registered voters in county	60%	6 mos
BONDS , general provisions	G	City, County, School, Community College, Township, Local Boards, Commissions	75.1	Many - see specific provisions	60%	6 mos
Bonds, revenue joint property	G	"Authority" for control of joint property	346.27(10)	Many! Majority not 60%. Extra publication.	M	6 mos
Bonds—City revenue bonds for storm water drainage	P	City	75.1, 384.84A	Yes Majority, not 60%	M	6 mos
Bonds—City transit agency	P	City	28E.16 28E.17; 75.1		60%	6 mos
Bonds—City general corporate purpose	G	City	75.1; 384.26(2-4)	Exception allows: "Reverse referendum" 384.26(5)	60%	6 mos
Bonds—City Bonds—County In anticipation of local option tax revenue	P	City or County	75.1, 423B.9 (4)(a)	Yes Reverse referendum	60%	6 mos
Bonds—City Bonds—County Joint city-county revenue bonds	G	City, County	75.1, 346.27(10)	Extra publication	M	6 mos
Bonds—City Joint transit agency	P	City	28E.16 28E.17; 75.1		60%	6 mos
Bonds—County Levy limit increase	G	County	75.1; 331.447	General or special election	60%	6 mos

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Bonds—County Combined general and essential purpose	G	County	75.1, 331.445, 331.442		60%	6 mos
Bonds—County General obligation: essential county purpose - hospital improvements	P	County	75.1, 331.441(2)(b)(7); 331.442(2-4); 331.445	Extra publication	60%	6 mos
Bonds—County General obligation: essential county purpose - urban renewal projects	P	County	75.1 331.441(2)(b)(14) 331.442(5)		60%	6 mos
Bonds—County General obligation: essential county purpose - water facilities	P	County	75.1; 331.441(2)(b)(12)		60%	6 mos
Bonds—County General obligation: general county purpose - see list at 331.441(2)(c)	G	County	75.1; 331.441(2)(c); 331.442	Special election Reverse referendum 331.442(5)	60%	6 mos
Bonds—County Fair, revenue	P	County and Fair Society	174.17		60%	6 mos.
Bonds—Hospital Revenue bonds for county public hospital under chapter 347 or 347A or 37 (County enterprise)	P	Hospital trustees	75.1; 331.461(2)(d); 331.461(2)(e); 331.442(2-4)	Reverse referendum Petitions 20% # Votes for governor	60%	6 mos
Bonds—Hospital	G	Area hospital board of trustees	75.1; 145A.17		60%	6 mos
Bonds—Merged area community college	G	Community college board	75.1; 260C.21	Special Election OK	60%	6 mos
Bonds—School	G or P 277.7	School District	75.1; 277.2; 279.39; Chapter 296; 298.21	See Chapter 296	60%	6 mos

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Bonds—School Bond levy, <u>leasing buildings</u> exceed \$2.70 / \$1,000 valuation	G	School District	298.18	Not more than \$4.05 / \$1,000	60%	6 mos
Capitol improvement reserve fund; establish or terminate	G or P	City	384.7	Maximum levy: 67 1/2 ¢ / \$1,000	M	NR
Care facility, county - established	G	County	347B.2	Election needed, if cost > \$15,000	M	NR
City annexation, involuntary	G or P	City and City Development Board	368.11-.19		M	NR
City consolidation	G or P	City and City Development Board	368.11-.19	Favorable vote in each city required to pass.	M	NR
City Council representation plan	P	City	372.13(11)	Choices limited	M	2 yrs
City discontinuance	G or P	City and City Development Board	368.3 or 368.11-.19	Favorable vote in each city required to pass.	M	NR
City government: change form	P	City	372.1-12	Must keep 6 years	M	4 yrs
City home rule charter	P or G	Charter commission	372.3; 372.9, 721-21.402	YES! Read carefully. Must keep adopted charter 6 years. More than one proposal may be on ballot.	M Runoff Possible	4 yrs
City incorporation	G or P	City and City Development Board	368.11-.19	Cost paid by petitioners if question does not pass. Special Pub. Requirements for cities.	M	NR
City name change	G	City	368.2	Regular city election only	M	2 yrs

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
City officers' terms	P	City	376.2		M	4 yrs
City severance	G or P	City and City Development Board	368.11-.19		M	NR
City-County consolidation	G	Charter Commission - established by petition 25% of vote for president or governor	331.232(2); 331.247-.252	Yes! Many, read carefully General election only	M in city and overall county	2 yrs
Civil service commission, city - abolition by ordinance	G	City with population < 8,000	400.3	Regular city election only; extra publication	M	NR
Community clusters, revenue sharing	G	County, City, Township	28E.39	Must pass in each gov't unit	M	NR
Community commonwealth	G	Commission (331.232)	331.260-263	Commission required	M County & City	2 yrs
Conservation Board, county - established	P	County	331.306; 350.2	General Election only	M	2 yrs
Consolidated metropolitan corporation	G or P	Commission and cities	Chapter 373 373.6	General Election only - many special requirements	M in each city	2 yrs
Consolidation	G or P	City and City Development Board	368.11-19		M	2 yrs
Constitutional amendment	G	Iowa General Assembly	Constitution Art. X, §1; Chapter 49A	General or special election	M	NR
Constitutional convention question	Constitution	State	Iowa Constitution Art. X §3	Every year ending in 0; General Election only	M	10 yrs
Conveyance of Joint property	G	County	346.27	Extra publication	M	NR
County / County consolidation	G	County	331.253-256	YES! Read carefully.	M	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
County Agricultural Extension Education Tax, see Agricultural Extension Education Tax County Fair revenue bonds, see Bonds – County Fair, revenue						
County government alternative forms	G	County Charter Commission - established by petition	331.231-263	Must keep 6 years - general election only	M 331.237	2 yrs
County government amendment	P	County	331.244-245	Yes!	M	2 yrs
County officers, combining duties, splitting combined duties	P	County	331.323	General Election	M	2 yrs
Director districts, school - establish or abandon	G or P	School District	275.35 - .36; 277.2; 278.1; 278.2	Must keep 6 years if approved	M	3 yrs
Drainage district, acceptance of improvements	G	Drainage district board	468.259(2); 468.261 468.500-523	Voter determined by property ownership. Special pub. required. Read code carefully! Auditor not required to conduct election.	60%	NR
Drainage district, dissolution	G	Drainage district board	468.259(1); 468.261 468.500-523	Voters determined by property ownership. Special pub required. Read code carefully!	60%	NR
Educational & recreational tax levy, see PEARL (page 34)						
Educational improvement program, discontinuance	P	School District	257.29(5)		M	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Educational improvement program, establishment	G	School Board	257.29	See statute	M	NR
Emergency 911 surcharge	G	E911 Board for service area	34A.6-7; IAC 721-21.810	No separate special election allowed-pending or general only	M	NR
Emergency medical services district, city: tax levy, bonds	G	City	357G.4; 357G.8; 357G.11	YES. Extra publication. Auditor not required to conduct this election. PEOs unpaid.	60%	NR
Emergency medical services district, county: tax levy, bonds	G	County	357F.4; 357F.8; 357F.11	YES extra publication. Auditor not required to conduct election.	60%	NR
Emergency medical services tax: income surtax, ad valorem property tax	G	County	422D.1; 422D.5	Regular city, General, or Special Election. Maximum time: 5 years. Extra publication 60 days before election	M	NR
Enterprise commission, county - establish or dispose of, acquire or lease	G or P	County	331.471		M	4 yrs
Equipment replacement & program sharing levy	G	Community College Board	260C.28	Regular or special election	M	355 days
Excursion boat gambling, see Gambling, excursion boat (page 29)						
Facilities levy, merged area community college	G	Community College Board	260C.22	At regular school election only	M	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Franchise for utilities	G or P	City	364.2	Ordinance on ballot, utility company pays for election. Some franchise elections are held only if requested by petition - see 364.2(4)(b)	M	NR
Franchise: City sewer & water, see Sewer and water franchise (page 36)						
Gambling, excursion boat	P	County	99F.7(11); IAC 721-21.820	After approval repeat in 2002, & every 8 years after that	M	2 yrs
Gambling, games at race tracks	G	County	99F.7(11)(c); IAC 721-21.820	Election called when race track licensee applies for gambling game license. Special election must be held ASAP. See above for renewals.	M	2 yrs
Historical preservation district	P	Dep't of Cultural Affairs	303.20-26	Includes write-in ballot for commissioners. Dep't hires election workers, sets polling places	M	NR
Historical preservation district - termination	P	Historical Preservation District Commission	303.33	Must exist for 2 years	M	2 yrs
Hospital, area: formation, protest of merger plan or amendment	P	County, City, School, Township	145A.6 - .9; 145A.21-.22	Election contest provisions 145A.22	M	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Hospital, area: special tax	G	County, City, School, Township	145A.19	Levy limits; question voted on at any regular election	M	NR
Hospital, city hospital changed to county hospital	P	County	347.23	Votes in city also count toward approval or disapproval by county	M in both city & county	NR
Hospital, county public; sale or lease, change to private	G	Hospital Board of Trustees	347.14(15)	Ballot language in code	M	NR
Hospital, county public; tax levy	G	County	347.7	IDPH Guidelines (Not available 12/30/02)	No election	
Hospital, county: revenue bonds	P	County	75.1, 347A.1, 331.461(2)(d) or (e), 331.442(2-4)	Publication	60%	6 mos
Hospital, memorial or county hospital supported by revenue bonds, changed to county hospital	G or P	County	347.23A	Yes, see 347.23A(2 & 3)	M	NR
Hotel and motel tax imposition, repeal, rate change	G	City or County	423A.4	Special election OK. Must keep one year	M	NR
Instructional support levy	G or P	School District	257.18	5 or 10 year limit	M	NR
Instructional support levy continuation	G or P	School District	257.27		M	120 days
Insurance: bond issue, tax levy	G	School Board	75.1; 296.1-7	Yes, see §296.7(3,5-6)	60%	6 mos
Joint city-county property conveyance	G	City, County	346.27(25)		M	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Joint financing of public works and facilities	G	City	28F.1	Yes, see 28F.1	M	1 yr
Joint government bonds	G	County, City	75.1; 28E.16	May be joint or separate	60%	6 mos
Joint public buildings	G	Collective: County, City, School, Fire District	75.1, 28E.41; 28E.16		60%	6 mos
Joint water utility established, enlarged	G or P	2 or more cities	389.2		M in city	NR
Land use district, creation	P	County	303.41-48	Yes (ex. Amana)	M	NR
Law enforcement (unified) expansion of district tax levy	G	County, City	28E.25		M	NR
Law enforcement (unified) levy	G or P	Collective: County, City	28E.22		M in each jurisdiction	NR
Law enforcement (unified) levy - discontinue	P	Collective: County, City	28E.28A	District must exist for 5 years	M in each jurisdiction	NR
Law enforcement district levy, bonds, trustee election	G	County	357D.8; 357D.11	Yes publication (levy) per 357.4	60%	NR
Lease, lease purchase contracts	P	County	331.301(10); 331.442(2-4)	\$, population limits Reverse referendum	60%	NR
Lease, purchase for property or services outside city	P	City	362.4; 364.4(4)(e)(2b); 384.26(2-4)	\$, population limits many	60%	NR
Levy adjustment greater than \$2.70 / \$1,000	G	School Board	298.18A	Not more than \$4.05 / \$1,000	60%	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Levy election (special city) for tax exceeding limits in ch 384	G	City Council	384.12(20)	Only on first Tuesday in March; canvass no earlier than 1p.m. Thursday	M	1 yr
Levy election (special county)	G	County	331.425	Yes. Only on first Tuesday in March; canvass no earlier than 1p.m. Thursday	M	1 yr
Levy for additional taxes	P	City	384.12	Available for many purposes. Canvass no earlier than 1p.m. Thursday	M	NR
Library board, city: change composition, selection, charge or replace	G or P	City	392.5		M	4 yrs
Library contract and levy: discontinue	P	School District	298.7(2)	Regular school election	M	2 yrs
Library district, county: withdrawal by county	G	County	336.16	Hearing required. General Election only	M	4 yrs
Library district, establishment	P	City(ies), County(ies)	336.2	General Election only	M	2 yrs
Library district, termination	G	County	336.16	General or other county election	M	4 yrs
Library district, withdrawal by city	G	City	336.16	Hearing required. With general or city election	M	4 yrs
Library tax levy	P	City	384.12(21)	Regular city election	M	2 yrs
Library use contract, county use of city library, termination	P	School corp. Township Library District	336.18	Unincorporated area only General election only	M	2 yrs

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Library use contract, termination	P	School, City, Township, County	336.18(2)		M	NR
Loan agreements, city	P	City	384.24A; 384.26(2-4)	\$, population limits many provisions reverse referendum	60%	Varies
Loan agreements, county	P	County	331.402; 331.442(2-4) 331.443	\$, population limits many provisions	60%	Varies
Local option income surtax - SEE emergency medical services tax (page 28)						
Local option tax: sales and services - imposition, repeal, rate or use change	G or P	County, Cities	423B.1; IAC 721-21.800; 721-21.801	Many! Extra publication 60 days before election; contiguous cities vote as a group. See IAC for ballot forms Multi-county LOSST new in 2006	M	NR
Local option tax: school infrastructure SILO – REPEALED				REPEALED. See Revenue Purpose Statement SAVE elections.	M	NR
Local option tax: vehicle tax	P	County	423B.1(3& 4a); 423B.2; 423B.3; IAC 721-21.801(2); 721-21.802	See IAC for ballot format	M	NR
Local transient guest tax fund: bonds	P	City or County	423A.7(4)(f)	May issue bonds without election unless petition filed	M	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Memorial halls & monuments-bonds	P 362.4	County, City	37.1-6, 75.1, County: 331.441-9, City: 384.26(2-4)	Special election may be requested in petition	60%	6 mos
Merged areas, combining	G	2 or more community college boards	260C.39	Special election must be > 30 days before or after general election	M in each merged area	NR
Multi-county consolidation	G	County	331.253-257	YES! Read carefully.	M	NR
Optional taxes for emergency medical services, see Emergency medical service tax (page 28) PEARL, see Public educational and recreational tax levy (page 34)						
Physical plant & equipment levy (PPEL) \$1.34 / \$1,000	G or P	School District	277.2; 298.2; 298.9	Biennial school or special election.	M	NR
Public educational & recreational tax levy, school (PEARL)	G or P	School District	300.2 impose 300.3 discontinue	If filed more than 3 months before regular school election a special election must be held	M	NR
Real estate improvement district: establishment	P	County or City	358C.3; 358C.7-.9	YES Extra publication ≥ 30 days before election	M	NR
Recreational & educational tax levy, school - discontinuance	G or P	School District	300.3	If filed more than 3 months before regular school election a special election must be held	M	
Recreational lake district tax levy, bonds	G	County	357E.8; 357E.11; IAC 721-21.830	YES	M	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Revenue Bonds, see Bonds (pages 23-25)						
Revenue Purpose Statement for SAVE fund	G	School District	423F.3	After failure, no revenue purpose statements can be submitted for 6 months.	M	6 mos
Regional metropolitan service area	G or P	Counties or Cities	28E.40, 331.332, 331.260, 331.261 and 331.262(9)	Yes. Must keep 6 years	M	2 yrs
Roads for access to schools	G or P; 277.7	School District	278.1(f); 278.2	Only at regular school election	M	2 yrs
Sanitary district, annexation of territory	P	County	358.26-.29	Hearing, special petition required. Extra publication	M	NR
Sanitary district: establishment	P	County	358.2; 358.5-.8	Petitioners must post bond Hearing required	M	NR
School board, change method of election; increase or decrease membership	G or P; 277.7	School District	275.35-38, 277.2; 277.23, 278.1(g-h)	Cannot submit more than one question pursuant to 278.1(g-h) at the same election. Must keep 6 years if approved. At regular election or, special held before Feb. 1	M	3 yrs
School Bond tax, exceed \$2.70 / \$1,000 valuation Leasing buildings	G	School District	298.18	Not more than \$4.05 / \$1,000	60%	NR
School buildings: rental extended time payments	G or P; 277.7	School District	278.1(b); 278.2	Bids required	60%	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
School buildings: rescind restricted use	G	School Board	297.11	Regular or special election	M	NR
School buildings: restrict use	G or P; 277.7	School District	278.1(d); 278.2; 297.11	Only at regular school election	M	2 yrs
School curriculum, determine additional branches to be taught	G or P; 277.7	School District	278.1(c); 278.2	Only at regular school election	M	2 yrs
School district, change name	G or P	School District	278.1(i); 278.2	Only at regular school election	M	2 yrs
School district, dissolution	G	School Board	275.55, 275.57	Special election	M	NR
School districts: reorganization (merging two or more into one school district)	P + Affidavit filed with AEA; 277.7	School Districts	275.11-13, 275.18, 275.20, 275.22- 24, 275.25-27	Many special provisions. Separate vote in existing districts. If approved must keep 5 years	M in 75% of all districts 275.20	6 mos wait for new petition 275.22
School funds, transfer surplus debt service funds to general fund	G or P; 277.7	School District	278.1(e); 278.2	Only at regular school election	M	2 yrs
School Levy Adjustment	G	School Board	298.18A	Not more than \$4.05 / \$1,000	60%	NR
School property, sale	G or P; 277.7	School District	277.2; 278.1(b); 278.2; 297.22	Special election OK	M	NR
Sewer & water franchise, city grant to rural water district	G or P	City	357A.23; 364.2	Ordinance on ballot. Utility co. pays for election. 40 year maximum	M	NR
Soil & water conservation district discontinuance	P	Soil & Water Conservation District	161A.10	Only land owners vote	65%	5 yrs
Special Charter Amendment	P	City	420.286-288	Yes	M	NR
State debts	G	General Assembly	Iowa Constitution Art. VII	General Election only	M	2 yrs

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Storm water drainage construction project: revenue bonds	P	City	384.84A	\$, population restrictions. Reverse referendum	M	NR
Street lighting district: tax levy, bonds	G	County	357C.7; 357C.10	Yes	60%	NR
Surplus funds, transfer to general fund	G or P; 277.7	School District	278.1(e); 278.2	Only at regular school election	M	2 yrs
Taxes: additional city, impose or discontinue	P	City	384.12(1-7, 9, 17, 21)	Only at regular city election	M	2 yrs
Taxes: to pay bonds, increase levy limit	G	County	331.447	Yes	M	NR
Teachers' pensions ratified	G	School Board	294.8	Population restrictions. School Election only.	M	2 yrs
Textbooks: change	G or P 277.7	School District	278.1(9); 278.2	Regular school election only	M	2 yrs
Textbooks: free	P 30 days before School Election	School District	301.24-.25	Regular school election only	M	2 yrs
Textbooks: free - discontinue	P	School District	301.24, 301.27	Regular school election only	M	2 yrs
Township Hall acquisition	P	Township	360.1	Petition from: "majority of resident free holders"	M	NR
Township Offices: change from appointment to election	G or P	County	39.22(1)	Keep for 4 years	M	NR
Township Offices: change from election to appointment	G	County	39.22(1)	Keep for 4 years	M	NR

Public Measure Election	Called By	Jurisdiction or Governing Body	Code & IAC Sections	Special Requirements	% to pass	Repeat after failure
Unified law enforcement district dissolution	P	Joint City and County	28E.28A	General Election	M	NR
Unified law enforcement district expansion	G	Joint City and County	28E.25		M	NR
Unified law enforcement tax levy	P	Joint, city(ies) and county(ies)	28E.22		M	NR
Utilities, city: establish, acquire, lease or dispose of; utility board established or discontinued	G or P	City	388.2	Petition: regular city election only; Gov't: any city election	M	4 yrs
Voting Machines or electronic voting systems 331.441 (b) (1), see Bonds-County General obligation (page 24)						
Water & sanitary district, combined – establishment	P	County	357.1B; 357.12; 358.2	No \$ for poll workers. Must be held with election for trustees	M	NR
Water & sanitary district: inadequate dummy assessment	G	County	357.15-.16		M	NR
Water & sewer district franchise to rural water district	G or P	City	364.2; 357A.23		M	NR
Zoo, city: contracts with other cities	G	City	394.4	If approved by voters not subject to termination	M	NR
Zoo, city: general obligation bonds	G	City	75.1; 394.2	General or regular city election	60%	1 yr
Zoo, city: tax	G	City	394.3	If tax exceeds 27¢ / \$1,000	M	NR

Local Option Tax Elections

Types of Local Option Taxes

There are two types of local option taxes requiring voter approval:

- Sales and services taxes (LOSST)
- Vehicle taxes

Each of these local option taxes may be imposed by ordinance by the county board of supervisors following an election approving imposition of the tax or taxes.

[§423B.1(1)]

More Than One Question

More than one local option tax may be voted on at the same election. If both the sales and services tax and the vehicle tax are presented to the voters at the same election, both questions must appear on the same ballot. If more than one local option tax is adopted, each tax is implemented separately.

[§423B.1(7)]

Extra Notice Required

Two separate notices are required to be published to inform the public that a local option tax election will be held. The first notice must be published at least 60 days before the election. This initial notice must include all the information that will be included on the ballot, but it does not need to include the ballot.

A notice of the election including a sample ballot and notice to voters of the locations of the polling places and voting hours must also be published not more than 20 days nor less than 4 days before the election.

[§49.53, 423B.1(5), IAC 721—21.800(3), 21.802(2)]

Ordinance Required

After the voters have approved a local option tax, the board of supervisors must adopt an ordinance imposing the tax. For help in drafting the ordinance the board should consult with the director of the department of revenue and finance, or for the vehicle tax, the director of the department of transportation.

[§423B.3, 423B.6(2)(b)]

Local Option Sales and Services Tax (LOSST)

The local option sales and services tax is a county tax officially imposed by ordinance by the board of supervisors. However, the tax is collected only in the cities or in the unincorporated area of the county where a majority of voters have approved it.

[§423B.1(1 & 3)]

Initiating the Election

There are two ways to begin the process of holding local option sales and services tax elections:

- By petition

OR

- By motion(s) of governing bodies

Either one of these options may be used. These methods are used to call all LOSST elections whether the election is the first countywide imposition election, a subsequent imposition election when only part of the county will be voting, a rate change, or a repeal election.

The signature formula for a petition or the number of motions from governing bodies needed is the same to call any local sales and services tax election, even if the election will be held only in one small town.

[§423B.1(4)]

By Petition

A petition requesting imposition of a local option sales and services tax must contain signatures equal in number to five percent of the people in the county who voted in the last preceding general election. If more than one valid petition is received, the earliest one is used. The petition may be signed by eligible electors living anywhere within the county.

[§423B.1(4)(a)]

The petition is required to state that the petitioners are requesting imposition of a local sales and services tax. The petition is filed with the board of supervisors. Within 30 days after accepting the petition, the board must set the date for the election and notify the auditor. Other details about the tax are decided by the city councils and the board of supervisors.

[IAC 721—21.800(1)]

By Motion(s) of Governing Bodies

LOSST elections may be also initiated by motions from the governing bodies (city councils and the board of supervisors) representing at least 50% of the population of the county. The motions requesting the election are filed with the auditor. City councils must also notify the board of supervisors of any motions passed by the council.

If motions from more than one jurisdiction are needed to initiate a LOSST election the motions are kept on file by the auditor until motions are received from the governing bodies representing at least 50% of the population of the county.

A motion is valid only until the next regular election for members of the governing body which adopted the motion. For example, after each regular city election, all motions passed by city councils would be invalid and would be removed from the file unless the final required motion has been filed and the election process been initiated.

When the auditor has received motions from governing bodies representing at least half of the population of the county, the auditor consults with the board of supervisors to set a date for the election. [§423B.1(4)(b)]

Contiguous Cities

LOSST elections have a unique feature. Approval of this local sales tax is a collective decision by the voters of cities with common boundaries, that is, cities which are contiguous. Even though each city council will decide separately how its city will use the revenue, a majority of the voters in the combined contiguous cities must approve the tax before any of the cities can collect it. For this election, all contiguous cities are treated as one incorporated area. [§423B.1(3), 423B.1(6)]

However, the city council of one of the contiguous cities may vote to repeal the local option sales and services tax, even if other contiguous cities do not. (See OAG 96-10-6: Scase to Pate.)

For additional information about repeal of the local sales and services tax, see page 49.

Multi-County Elections

Two or more contiguous counties may enter into an agreement that a city whose corporate boundaries include areas of more than one county shall be treated as part of the county in which a majority of the residents of the city reside.

If this happens and the necessary petition or motions are filed, the auditors from each of these counties must cooperate in the selection of a single date (among those authorized in §39.2(4) upon which the election must be held.

The city is considered to be part of the county in which a majority of the residents of the city reside for purposes of imposition, repeal, change of use, or collection of the tax. A copy of the joint agreement must be provided to the director of revenue.

In this situation, contiguous cities that cross county lines are treated as part of a single incorporated area. The tax must be approved by a majority of the voters in the total area of the contiguous cities.

[§423B.1(4)(c), 423B.1(3)]

Setting the Date

The board of supervisors sets the date. The election must be held on the next possible special election date in §39.2(4) but no fewer than 84 days from the date the petition or triggering motion was received.

[§423B.1(5), IAC 721—21.800(1-2)]

Imposition Election

The first election on the question of imposing a local option sales and services tax will always be held countywide. At this election several things may happen:

- The voters in one or more cities in the county will approve the tax, or
- The voters in the unincorporated area will approve the tax, or
- A combination of the first two options will occur, or
- The tax will be approved in the whole county, or
- The tax will NOT be approved anywhere in the county.

If the voters in only part of the county (one or more cities and/or the unincorporated area) approve the tax, all subsequent LOSST imposition elections will be held only in the portions of the county that have not yet approved the tax. An imposition election cannot be held for a single city or the unincorporated area of the county, unless that part of the county is the only place the tax has not been imposed.

[§423B.1(6)(a)]

60 Day Publication

A feature that is unique to local option tax elections is the requirement that a notice of the ballot proposition be published at least 60 days before any LOSST election, including imposition, rate or use change, and repeal elections.

All of the information that will appear on the ballot must be included in the publication, but it is not necessary to include an actual sample ballot. City councils and the board of supervisors must submit the information needed for this publication, and for the ballot not later than 67 days before the election.

Refer to the chart on the next page for the sources of information for this publication (as well as for the ballot.) A sample publication appears on page 45.

[§423B.1(5), 423B.1(6)(a), IAC 721—21.800(3)]

Ballot Preparation

Please refer to the *Iowa Administrative Code* 721—21.801 for the form of ballots to be used for LOSST elections. The rules include sample ballot language for all local option tax elections. All information included in the rules prescribing the form of the ballots is mandatory.

[IAC 721—21.801(1)]

Information for 60 Day Notices and Ballots

Information Required	Source	Code, IAC citation
Type of tax = Local sales and services tax	Petitions or Motions	§423B.1(4), 423B.1(5)
Rate of tax, not more than 1%, as set by the governing body	Board of Supervisors City Councils	§423B.1(5), 423B.1(8)
Imposition date either January 1 or July 1, at least 90 days after the election.	<i>Iowa Code, Iowa Administrative Code</i>	§423B.1(5), 423B.1(6)(a), 423B.6(1)(a); IAC 721—21.800(3)(b)(2)
Effective date of rate or use change, or repeal. Must be at least 90 days after election.		§423A.1(6)(a)(2)
Approximate amount of revenue to be used for property tax relief	Board of Supervisors City Councils	§423B.1(5), IAC 721—21.800(3)(c)
Specific statement of the other purposes for which revenue from the tax will be used. (May be used for any lawful purpose of the city or county.)	Board of Supervisors City Councils	§423B.1(5), IAC 721—21.800(3)(c)
Use change information: present use, proposed use, effective date of change in use of revenue. (This information is on the ballot only for elections to change the use of the tax revenue.)	Board of Supervisors City Councils	§423B.1(6)(a)(2)
Optional sunset date (repeal without election). Date must be either 6/30 or 12/31.	Board of Supervisors	§423B.1(5), 423B.1(6)(a)(3), 423B.6(1)(b)

Timelines

Taxes can only be imposed January 1 or July 1 of each year. The election authorizing the tax must have been held at least 90 days before the tax can be imposed, otherwise it will be imposed at the next authorized imposition date.

For January 1 impositions, the election must be held on the authorized special election date in August or earlier. For July 1 impositions, the election must be held on the authorized special election date in March or earlier.

Below is a timeline of important dates for LOSST elections:

Days Before Election	Deadline
84	Last day for board of supervisors to notify auditor of desired election date
67	Last day to receive ballot language from cities or board of supervisors
60	Publication deadline for ballot proposition
20	First day to publish notice of election and sample ballot
4	Last day to publish notice of election and sample ballot
10 after election	Deadline for auditor to notify director of revenue if tax is approved

Majority Approval Required

Sales and services taxes are only implemented in those jurisdictions where they are approved by a majority of those voting. Contiguous cities (cities which have shared boundaries) are considered a single incorporated area for the purpose of this tax. The sales and services tax is implemented in contiguous cities only if it is approved by a majority of the voters in the entire area. Rate change, use change, and repeal elections also require majority approval.

[§423B.1(3), 423B.1(6)(a)]

Notice to Department of Revenue

Within 10 days after the election approving the LOSST, the auditor must send a copy of the abstract of votes to the director of the department of revenue.

[§423B.1(6)(b)]

Cost of Local Option Tax Elections

The costs of LOSST elections are apportioned among the jurisdictions within the county voting on the question. Each city pays a share of the cost of the election based on the following formula:

1. Divide the number of registered voters in the city by the number of registered voters in the county who have the opportunity to vote on the question.
2. Multiply by 100 to find the percentage of the cost to be paid by the city.

The county pays its share of the cost based on the proportion of registered voters in the unincorporated area of the county.

[§423B.1(7)(b)]

Ordinance Required

After the voters have approved a local option tax, the board of supervisors must adopt an ordinance imposing the tax. For help in drafting the ordinance, the board should consult with the director of the department of revenue. The department of revenue must also receive a certified copy of the ordinance after it is passed.

[§423B.6(2)(b)]

Duration

The supervisors may specify a date to repeal local option sales and services tax without an election. This sunset date must appear on the ballot at the imposition election. The repeal date may be either June 30 or December 31. If no sunset date appears on the ballot, the tax remains in effect for an unlimited period or until it is repealed.

[§423B.1(6)(a)(3), 423B.6]

Sometimes, different cities want different sunset dates. The board of supervisors has the authority to either allow different jurisdictions within the county to propose differing sunset dates or the board can decide to have a uniform sunset date for all jurisdictions voting at an imposition election.

Changes in the LOSST

Rate and use changes in the local option sales and services tax must be submitted to the voters. The same two methods can be used to call the election:

- Motions by governing bodies representing more than half the population of the county
- By petition

The formula for determining the number of signatures for a petition to call an election to change the rate or use of the tax is the same as it was for the original imposition election. Rate and use change questions are voted upon everywhere the tax has been imposed. The question passes if a majority of those voting approves.

The auditor must notify the director of the department of revenue within 10 days after the voters approve a rate change.

[§423B.1(6)(a-b)]

Single Jurisdiction Use Change Election

In addition to the general provisions noted above, a city council or the board of supervisors may pass a motion requesting the auditor to hold an election at which the voters of a single city (or the unincorporated area) will be asked to approve a change in the use of the local option sales and services tax revenues.

This method cannot be used for rate change and repeal elections. They must be held everywhere the tax has been imposed. It is not necessary for the auditor to notify the director of the department of revenue of use changes.

[§423B.1(6)(a)]

Repeal by Election

After it has been in effect for a year, a LOSST may be repealed at an election called in the same manner as the election at which the tax was imposed.

The repeal election must be held everywhere the tax has been imposed in the county. The effective date of repeal must be at least 90 days after the election and on either June 30 or December 31, whichever is sooner.

Within 10 days after a successful repeal election, the auditor must send a copy of the abstract of votes to the director of the department of revenue and finance.

[§423B.1(6)(a), 423B.6]

Repeal by Motion

After the tax has been in effect for one year or more, unless there are outstanding obligations, the local option tax may be repealed by motion. The city council of any city may request the repeal of the LOSST by motion at any time.

The board of supervisors must repeal the tax in that city upon receipt of a motion. Even cities that are contiguous with others may opt out of the LOSST in this manner. The supervisors may repeal a local option sales and services tax imposed in the unincorporated area of the county on its own motion.

The effective date of the repeal of the tax shall be the earlier of June 30 or December 31.

See OAG 96-10-6: Scase to Pate, re: repeal by contiguous cities.

[§423B.1(9 & 10)]

Local Option Vehicle Tax

This is a county tax applicable in cities and in the unincorporated areas. It must be approved by a majority of the voters. The election is held countywide.

[§423B.1(3), 423B.2]

Initiating the Election

This election may be called only by petition. The petition requesting imposition of the local vehicle tax must include the rate of the tax and the classes to be exempt, if any.

The number of signatures on the petition must equal five percent of the people in the county who voted in the last preceding general election. It is filed with the board of supervisors. If more than one valid petition is received, the earliest one is used.

[§423B.1(4)(a), IAC 721—21.802(1)]

Information for Notices and Ballots

Information Required	Source	Code, IAC citation
Type of tax = vehicle tax	Petition	§423B.1(4)(a), 423B.1(5)
Rate of tax in increments of \$1 per vehicle	Petition	§423B.1(4)(a), 423B.1(5), 423B.1(8)
Classes to be exempt, if any	Petition	§423B.1(5), 423B.1(4)(a)
Approximate amount of revenue that will be used for property tax relief	Board of Supervisors City Councils	§423B.1(5) IAC 721—21.802(2)
Specific statement of the other purposes for which revenue from the tax will be used. (Credited to the general fund of the city or county to be used solely for public transit OR shall be credited to the street construction fund for that city or the secondary road fund of that county to be used for the purposes specified in §312.6)	Board of Supervisors City of Councils	423B.1(5), 423B.3

Publication Sample

The following is a sample format for publishing notice of a local vehicle tax election 60 days before the election.

<p>Notice of Local Option Vehicle Tax Election</p> <p>On [date] an election will be held in Roosevelt County to vote on the question of imposition of a vehicle tax. The ballot proposition to be voted upon at that election will include the following information:</p> <p>Type of tax: Local Vehicle Tax</p> <p>Rate of tax: \$1 per vehicle</p> <p>Classes to be exempt: [list, if any]</p> <p>Uses of Revenue: 95% to be used for property tax relief. The balance of the revenues is to be credited to the general fund of the county to be used solely for public transit.</p> <p><i>[Other uses are possible, see §423B.3]</i></p>

Timeline

Days Before	Event
84	Last day for board of supervisors to notify auditor of election date
60	Last day to publish notice of ballot proposition
20	First day to publish election notice including sample ballot
4	Last day to publish election notice including sample ballot

[IAC 721—21.802(1)(b-c)]

Ballot Preparation

For sample ballot language, refer to IAC 721—21.801(2).

Majority Approval Required

Local vehicle tax questions are voted upon countywide and require approval of a majority of those voting on the question.

[§423B.1(3), 423B.1(6)(a)]

Effective Date and Duration

Newly adopted vehicle taxes become effective on January 1 after the election at which the tax was approved. Vehicle taxes remain effective:

- For an unlimited period (no repeal/sunset date contained in ballot imposition proposition)
- Until the repeal/sunset date specified in ballot proposition (if applicable)
- Until repealed at an election

After an election at which the voters have decided to repeal the tax, it is repealed on the following December 31.

[§423B.3]

Notice to Department of Transportation

Within 10 days after an election approving imposition or repeal of the local vehicle tax, the auditor must send a copy of the abstract of votes to the director of the department of transportation by certified mail.

[§423B.1(6)(b)]

Ordinance Required

Local officials must consult with the director of the department of transportation in preparing the ordinance imposing the local vehicle tax. Following approval of the ordinance, the director of the department of transportation must be notified. A certified copy of the ordinance must also be provided to the director of the department of revenue after the ordinance is imposed.

[§423B.3]

Local Sales and Services Tax – School Infrastructure (SILO)

This type of election and all related *Iowa Code* sections, have been repealed as there is no longer a “local” option to the tax. It is mandated statewide. See “SAVE” election information below.

Revenue Purpose Statement Elections for SAVE Fund (“statewide penny tax”)

There are three types of elections that can occur under the Secure an Advanced Vision for Education (SAVE):

1. Adoption of a revenue purpose statement
2. Amendment of a revenue purpose statement
3. Extension of an existing revenue purpose statement

A school district must submit a revenue purpose statement to the voters to direct the use of funds received from the statewide one percent tax for uses other than what are provided in §423F.3(1).

[§423F.3(3)(b)]

Exception: No election is required if the revenue purpose statement provides for the use of funds solely for providing property tax relief. A resolution by the board to use the funds this way is sufficient.

[§423F.3(3)(a)]

Any revenue purpose statements voted on prior to July 1, 2008 (under SILO) remain in effect until amended or extended.

[§423F.3(2)]

The Role of the Schools

School boards draft revenue purpose statements for voter approval. The school board secretary notifies the auditor of the intent to take the issue to the voters. The school district is also responsible for paying for the election-related costs.

[§423F.3(3)(b-c)]

Date of the Election

The date of the election must be one of the authorized election dates for school districts in §39.2(4)(c).

[§423F.3(3)(c)]

Publication Requirements

There is no 60 day publication required as there was with SILO. Publication is the same for this type of election as for any other special election. There is no requirement for an extra publication of the revenue purpose statement as there was under SILO provisions. However, since notice of the election must always include a sample ballot, the revenue purpose statement will always be included in the notice.

Ballot Preparation

Refer to *Iowa Administrative Code 721—21.803(1-3)* for the form of ballots to be used for revenue purpose statement elections according to the type of election:

- Adoption: IAC 721—21.803(1)
- Amendment: IAC 721—21.803(2)
- Extension: IAC 721—21.803(3)

Simple Majority Approval Required

If a majority of those voting on the change in use or extension of the revenue purpose statement vote “Yes,” the measure is approved.

[§423F.3(3)(c)]

Repeat After Failure

If the proposed change in use is not approved, no revenue purpose statement can be submitted to the voters again for six months (whether it is the same or a new statement).

[§423F.3(3)(c)]

Duration

Chapter 423F and all statewide penny taxes are repealed by statute on December 31, 2029.

[§423F.6]