



FB board urges members to cast informed votes

Primary vote coming up March 18

At the February monthly board meeting of the Rock Island County Farm Bureau Board of Directors, speakers were present to share information on the Rockridge bond referendum and the county school facility occupation tax. Rockridge Forward CoChair Tom Parchert presented a PowerPoint presentation regarding the

\$14,970,000 bond referendum for a new elementary school in the Rockridge School District.

In addition, Sarah Bohnsack, Yes Makes Cents for Students County co-chair for the County School Facility Occupation Tax, gave a presentation regarding the 1 percent sales tax also on the March ballot. Board members spent over an hour hearing both presentations and there was a good question and answer session as well. The RICFB Board did not take position on either referendum,

however the board recommended that information be printed in the March Rock Island County Farm Bureau news to inform voters and encouraged members to be informed voters when they vote March 18. Most of this edition is committed to understanding the school 1 percent sales tax.

If you have more questions regarding the Rockridge bond referendum please go to www.rockridgeforward.com for more information.

**SAMPLE NONPARTISAN BALLOT
GENERAL PRIMARY ELECTION
MARCH 18, 2014**

Karen Kinney
Karen Kinney, County Clerk

Judge's Initials _____

ROCK ISLAND COUNTY, ILLINOIS

To vote, darken the oval to the LEFT of your choice, like this . To cast a write-in vote, darken the oval to the LEFT of the blank space provided and write the candidate's name in that space. For specific information, refer to the card of instruction posted in the voting booth. If you tear, spoil, deface or erroneously mark this ballot, return it to the election judge and obtain another.

PROPOSITIONS

"To pay for public safety purposes such as disaster readiness, animal control, and sheriff's patrol; shall Rock Island County be authorized to impose an increase on its share of local sales tax by 0.25%? (This means that a consumer would pay an additional \$0.25 in sales tax for every \$100 of tangible personal property bought at retail.)"

YES
 NO

Shall a retailers' occupation tax and a service occupation tax (commonly referred to as a "sales tax") be imposed in The County of Rock Island, Illinois, at a rate of 1% to be used exclusively for school facility purposes?

YES
 NO

Shall the Board of Education of Rockridge Community Unit School District Number 300, Rock Island and Mercer Counties, Illinois, build and equip a new elementary school building and improve the site thereof, demolish the District's existing bus barn, build and equip a new transportation facility and improve the site thereof and issue bonds of said School District to the amount of \$14,970,000 for the purpose of paying the costs thereof?

YES
 NO

What's on the ballot

Direct from the county clerk's office here are the three referenda questions on the ballot for the March 18th primary election for Rock Island County voters. Here are the questions on which you will be asked to vote yes or no in the voting booth.

Public Safety Tax:
"To pay for public safety purposes such as disaster readiness, animal control, and sheriff's patrol; shall Rock Island County be authorized to impose an increase on its share of local sales tax by 0.25%? (This means that a consumer would pay an additional \$0.25 in sales tax for every \$100 of tangible personal property bought at retail.)"

RICO School Tax:
Shall a retailers' occupation tax and a service occupation tax (commonly referred to as a "sales tax") be imposed in The County of Rock Island, Illinois, at a rate of 1% to be used exclusively for school facility purposes?

Rockridge School Tax:
Shall the Board of Education of Rockridge Community Unit School District Number 300, Rock Island and Mercer counties, Illinois, build and equip a new elementary school building and improve the site thereof, demolish the District's existing bus barn, build and equip a new transportation facility and improve the site thereof and issue bonds of said School District to the amount of \$14,970,000 for the purpose of paying the costs thereof?

Understanding the 1 percent county school facility occupation tax

Rock Island County voters will go to the polls on March 18, 2014, for a vote to implement a 1 percent sales tax to fund county school construction improvements. The following answers to the questions regarding the County School Facility Occupation Tax or the RICO School Tax are taken directly from a white paper developed by the Illinois Farm Bureau. The sources are noted.

On March 18, there is a 1 cent sales tax on the ballot. What exactly am I voting for?

The official name The County School Facility Occupation Tax (CSFOT) Law provides for the creation of a local county sales tax up to 1 percent for funding school construction projects to be presented to the voters for their approval. The county government board or local school district boards can place the issue on the ballot. School construction bonds also may be issued using the tax revenue from the County School Facility Occupation Tax Law without referendum.

Is there a sunset on the 1 percent county sales tax?

The CSFOT can be undone once it is put in place. The county, simply by adoption of an ordinance, may discontinue or reduce the tax rate (1). Of course the reduction or elimination of the tax will not be implemented until any bonds that might have been issued are retired. So for all practical purposes the earliest the tax could be eliminated if bonds are issued is when the bonds are retired. If no bonds are issued by any school district in the county the CSFOT will be eliminated or reduced on April 1 or Oct. 1, depending on the date of the adoption of the county ordinance, once the appropriate tax collecting agencies are notified (2).

How is the money allocated?

The CSFOT sales tax, once approved by the voters, will allow the school districts to receive a proportional share of the tax revenue generated on a per pupil basis of the students in the county. School districts that are in two or more counties will only receive funds for the students that reside in the county where the tax is collected. The tax revenues will be distributed by the regional superintendent of schools (3) and each school district shall deposit them in a special fund to be used for school facility purposes (4).

What are the CSFOT revenues used for?

School districts that receive the funds may use the funds to pay for construction and rehabilitation or to issue alternative bonds, without referendum, for school construction projects. These bonds are known as double-barreled bonds. The bond funds will be backed with the projected revenue of the sales tax dollars the school district will receive. The proceeds from the sale of bonds can be used for a wide range of school construction, including but not limited to acquisition, development, construction, reconstruction and rehabilitation of all buildings, structures and durable equipment of a school district. Sales Tax dollars CANNOT be used for:

- Salaries and benefits
- Textbooks and Computers
- School Buses
- Instructional costs
- Moveable equipment
- Operating costs

The tax will be on all people engaged in the business of selling tangible personal property at retail. It will also apply to all people engaged in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property in that county.

However, the CSFOT does not apply to the sale of:

- Tangible personal property that is titled or registered with the state (for example, cars, trucks, boats, motorcycles, trailers, snowmobiles)
- Food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food with has been prepared for immediate consumption)
- Prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics

Agricultural Exemptions Under the CSFOT

The agricultural exemptions given under the state sales tax are also given under the CSFOT. The CSFOT is written so that it works in conjunction with all other sales taxes collected in Illinois. The sales tax exemptions given to production agricultural equipment, feed, seed, fertilizer, herbicides and other chemicals are honored with the CSFOT. Please note that the exemptions are only given to items used and determined to be necessary for the actual production of agriculture. Not everything purchased for use on the farm is exempt. The CSFOT will use the same guidelines that are used now for the state sales tax.

Turn Ballot Over To Continue Voting

FRONT Card 1 RptPet 10001-10 "SAMPLE BALLOT"

Calendar of Events

MARCH 2014

17	Board Meeting; 8 p.m.
18	Election Day
20	PreEvent with Naomi Blohm and Ron Hanson at Jumer's Casino in Rock Island (go to www.womeninagricultureconference.com)
21	Women in Agriculture Conference at Jumer's Casino in Rock Island
28	Scholarships due by 4 p.m. District 3 Young Leader Bowling at Milan Lanes; 6:30 p.m.

FOOTNOTES

- 1 — County School Facility Occupation Tax Law, Section 5-1006.7 (g) of the Illinois Counties Code (55 ILCS 5/5-1006.7 (g))
- 2 — Ibid
- 3 — Illinois School Code, Section 3-14.31 (105 ILCS 5/3-14.31)
- 4 — Illinois School Code, Section 10-20.40 (105 ILCS 5/10-20.40)