

CHAPTER 1146
COUNTY AMBULANCE SERVICE

H. F. 2581

AN ACT to authorize county boards of supervisors to levy a tax for support of ambulance service, under certain circumstances.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Chapter four hundred forty-four (444), Code 1979, is amended by adding the following new section:

NEW SECTION. OPTIONAL AMBULANCE SERVICE LEVY--REFERENDUM.

1. When so authorized pursuant to subsection two (2) of this section, the board of supervisors may levy a tax of not more than twenty-seven cents per thousand dollars of assessed value of the taxable property in the county to support ambulance service provided for the county under section three hundred thirty-two point three (332.3), subsection twenty-three (23) of the Code, or under section three hundred forty-seven point fourteen (347.14), subsection thirteen (13) of the Code, if the county general fund levy authorized by section four hundred forty-four point nine (444.9), subsection two (2) of the Code is at the maximum amount permitted by that subsection, the board has exhausted its right of appeal under section twenty-four point forty-eight (24.48) of the Code, and the board finds by resolution that it is not feasible to support ambulance service from the general fund. However:

a. If the board of supervisors has budgeted an amount from the general fund to support ambulance service which is less than the amount that would be raised in the county by a levy of twenty-seven cents per thousand dollars of assessed value, and the board finds by resolution that it is not feasible to provide additional support for ambulance service from the general fund, the board may levy under this section an amount not more than the difference between the proceeds of a levy of twenty-seven cents per thousand dollars of assessed value in the county and the amount budgeted from the general fund to support ambulance service.

b. If the county has established a county general hospital under chapter three hundred forty-seven (347) of the Code, and the board of trustees of that hospital has budgeted for support of ambulance service some part of the proceeds of a levy for operation and maintenance of the hospital, made under section three hundred forty-seven point twenty-seven (347.27), unnumbered paragraph four (4) of the Code, and the board of trustees finds by resolution that it is not feasible to provide additional support for ambulance service from the proceeds of that levy, the board of supervisors may levy under this section an amount not more than the difference between the proceeds of a levy of twenty-seven cents per thousand dollars of assessed value in the county and the amount budgeted to support ambulance service from the county general hospital operation and maintenance levy. No tax levied under this paragraph

shall be applicable to a township in which ambulance service is being provided by the township trustees pursuant to section three hundred fifty-nine point forty-two (359.42) of the Code.

2. A board of supervisors shall not make a levy under this section unless authorized to do so by a referendum held in the county concurrently with a general election. When so directed by the board of supervisors, at least fifty-five days before the next succeeding general election, the county commissioner of elections shall submit to the voters of the county at that general election, as provided by sections forty-nine point forty-three (49.43) through forty-nine point forty-five (49.45) of the Code, a question in substantially the following form:

"Shall the board of supervisors of _____ county be authorized to levy a tax of not more than twenty-seven cents per thousand dollars of assessed value to support ambulance service, in the manner and subject to the restrictions provided in subsection one (1) of this section, each year for four years beginning next July first?"

If the question receives the affirmative vote of a majority of all electors voting for and against it, the board of supervisors may levy a tax as provided in subsection one (1) of this section in the county budget year beginning July first following the general election at which the referendum is held, and in each of the next four succeeding county budget years.

3. The support of the ambulance service authorized under this section shall be assessed on a proportionate basis by which each taxing unit shall bear its share in proportion that its population is to the total population of all taxing units receiving the ambulance service within the county. The board of supervisors shall estimate annually the amount necessary for the support of the ambulance service and shall transmit the estimate in dollars to the city councils within the county in which the ambulance service is provided. A city may be excluded from the ambulance service by resolution of the city council. The unincorporated area of the county, excluding any township which provides ambulance service as provided under section three hundred fifty-nine point forty-two (359.42) of the Code, is a separate taxing unit. Each city which receives ambulance service under this section is a separate taxing unit. The board of supervisors and the council of each city receiving ambulance service under this section shall certify or make the necessary levies as provided in this subsection for the support of the ambulance services, subject to the tax levy limitation and requirements of subsection one (1) or two (2) of this section.

4. As used in this section, ambulance service includes services provided by a rescue unit of a fire or public safety department.

Sec. 2. This Act takes effect January first following its enactment.

Approved May 26, 1980