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SENATE FILE 311

Ways & Means
Gratias, Chair
Holt
Dieleman

FEB 25 1983

SENATE FILE 311

BY SCHWENGELS, TAYLOR
and HUTCHINS

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

- 1 An Act relating to the tax levy to support ambulance service
- 2 in a county.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE FILE 311

S-3555

- 1 Amend Senate File 311 as follows:
- 2 1. Page 1, line 2, by striking the word and letters
- 3 ", b, and c" and inserting in lieu thereof the word
- 4 and letter "and b".
- 5 2. By striking page 2, line 26 through page 3,
- 6 line 11.

S-3555 FILED
APRIL 13, 1983

BY RAY TAYLOR

S.F. 311

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1 Section 1. Section 331.422, subsection 26, paragraphs
2 a, b, and c, Code 1983, are amended to read as follows:

3 a. For ambulance service, not to exceed ~~twenty-seven~~
4 fifty-four cents per thousand dollars, if the county general
5 fund levy authorized by section 331.421, subsection 17, is
6 at the maximum amount permitted by that subsection, the board
7 has exhausted its right of appeal under section 24.48, and
8 the board finds by resolution that it is not feasible to
9 support ambulance service from the general fund. However:

10 (1) If the board has budgeted an amount from the general
11 fund to support ambulance service which is less than the
12 amount that would be raised in the county by a levy of ~~twenty-~~
13 seven fifty-four cents per thousand dollars of assessed value,
14 and the board finds by resolution that it is not feasible
15 to provide additional support for ambulance service from the
16 general fund, the board may levy under this subsection an
17 amount not more than the difference between the proceeds of
18 a levy of ~~twenty-seven~~ fifty-four cents per thousand dollars
19 of assessed value in the county and the amount budgeted from
20 the general fund to support ambulance service.

21 (2) If the county has established a county general hospital
22 under chapter 347 and the board of trustees of that hospital
23 has budgeted for support of ambulance service ~~some-part-of~~
24 ~~the-proceeds-of-a-levy-for-operation-and-maintenance-of-the~~
25 ~~hospital,~~ made an amount in excess of the proceeds of the
26 maximum levy allowed for support of ambulance service under
27 section 347.7, and the board of trustees finds by resolution
28 that it is not feasible to provide additional support for
29 ambulance service from the proceeds of ~~that-levy~~ the levy
30 for operation and maintenance of the hospital made under
31 section 347.7, the board of supervisors may levy under this
32 subsection an amount not more than the difference between
33 the proceeds of a levy of ~~twenty-seven~~ fifty-four cents per
34 thousand dollars of assessed value in the county and the
35 ~~amount-budgeted-to-support-ambulance-service-from-the-county~~

1 ~~general-hospital-operation-and-maintenance-levy~~ proceeds of
2 the maximum levy allowed under section 347.7 for support of
3 ambulance service. A tax levied under this subparagraph is
4 not applicable to a township in which ambulance service is
5 being provided by the township trustees pursuant to section
6 359.42.

7 b. The board shall not make a levy under this subsection
8 unless authorized to do so by a referendum held in the county
9 concurrently with a general election. When so directed by
10 the board, at least fifty-five days before the next general
11 election, the county commissioner of elections shall submit
12 to the voters of the county at that general election a question
13 in substantially the following form:

14 "Shall the board of supervisors of county be
15 authorized to levy a tax of not more than ~~twenty-seven~~ fifty-
16 four cents per thousand dollars of assessed value to support
17 ambulance service, in the manner and subject to the
18 restrictions provided in paragraph "a" of this subsection,
19 each year for four years beginning next July 1?" If the
20 question receives the affirmative vote of a majority of all
21 electors voting for and against it, the board may levy a tax
22 as provided in paragraph "a" of this subsection in the county
23 budget year beginning July 1 following the general election
24 at which the referendum is held, and in each of the ~~four~~ three
25 succeeding county budget years.

26 c. The support of the ambulance service authorized under
27 this subsection shall be assessed ~~on-a-proportionate-basis~~
28 at a uniform levy by ~~which~~ each taxing unit ~~shall-bear-its~~
29 ~~share-in-the-proportion-that-its-population-is-to-the-total~~
30 ~~population-of-all-taxing-units-receiving-the-ambulance-service~~
31 ~~within-the-county.~~ The board shall estimate annually the
32 amount necessary for the support of the ambulance service
33 and the rate of the uniform levy and shall transmit the
34 ~~estimate-in-dollars~~ estimated rate of the levy to the city
35 councils within the county in which the ambulance service

1 is provided. ~~A city may be excluded from the ambulance service~~
2 ~~by resolution of the city council.~~ The unincorporated area
3 of the county, excluding any township which provides ambulance
4 service as provided under section 359.42, is a separate taxing
5 unit. Each city which receives ambulance service under this
6 subsection is a separate taxing unit. The board and the
7 council of each city receiving ambulance service under this
8 subsection shall certify or make the necessary levies as
9 provided in this paragraph for the support of the ambulance
10 services, subject to the tax levy limitation and requirements
11 of paragraph "a" or "b" of this subsection.

12 Sec. 2. Section 347.7, Code 1983, is amended by adding
13 the following new unnumbered paragraph:

14 NEW UNNUMBERED PARAGRAPH. In addition to the levies
15 authorized by other provisions of this section, the board
16 of supervisors shall levy a tax at the rate, not to exceed
17 twenty-seven cents per thousand dollars of assessed value,
18 necessary to raise the amount budgeted by the board of hospital
19 trustees for support of ambulance service.

20 Sec. 3. The eligible electors of a county which was
21 authorized at a referendum held in November, 1982 to impose
22 an additional levy for support of ambulance service may
23 petition the county to hold a special election in November,
24 1983 at the time of the regular city elections to vote on
25 the question of whether the additional levy for support of
26 ambulance service for the next three fiscal years shall be
27 as provided in this Act notwithstanding the law then in effect
28 at the time the referendum authorizing the additional levy
29 was held in November, 1982. The board of supervisors shall
30 hold such an election in November, 1983 upon receipt by October
31 1, 1983 of a valid petition as provided in section 331.306.
32 If a majority of those voting on the question of whether the
33 amount of the additional levy for support of ambulance service
34 shall be based upon this Act vote in favor of so basing it,
35 the board of directors shall determine pursuant to this Act

1 the amount of such additional levy for the next three fiscal
2 years.

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EXPLANATION

4 The bill amends section 331.422, subsection 26, relating
5 to the additional tax levy to support ambulance service in
6 a county and to correct an inconsistency. The maximum amount
7 of the additional tax levy is increased from twenty-seven
8 to fifty-four cents per thousand dollars of assessed value.
9 The inconsistency states that the referendum ballot on the
10 question of the imposition of the tax levy provides that after
11 a favorable election the tax will be imposed for four years
12 beginning July 1 following the election while the same
13 subsection provides that after a favorable election the tax
14 is imposed in the budget year beginning July 1 following
15 the election and for the succeeding four budget years. This
16 last reference to imposing the tax is changed so that it is
17 imposed in the budget year beginning July 1 following the
18 election and for the next three succeeding budget years.

19 The bill also provides that the levy rate of the tax is
20 to be uniformly applied to those taxing units in which the
21 tax is to be imposed. The bill also eliminates the provision
22 that allows a city council to exclude the city from being
23 subject to tax levy. Present law provides for the proration
24 of the amount of dollars needed for ambulance service among
25 the taxing units based upon population thus resulting in
26 different levy rates in each taxing unit.

27 The bill requires the board of supervisors to levy a tax
28 at the rate necessary to raise the amount budgeted by the
29 trustees of a county hospital for ambulance service. This
30 rate cannot exceed twenty-seven cents per thousand dollars
31 of assessed value.

32 The bill provides that any county which has been authorized
33 to impose an additional levy at a referendum held in November,
34 1982 shall base its levy upon this Act rather than the law
35 previously in effect if a valid petition is received by October

1 1, 1983 and a majority of those voting on the question of
2 determining the levy on this Act vote in favor of so doing.

3 The bill takes effect July 1 following enactment.

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SENATE FILE 311
FISCAL NOTE

REQUESTED BY SENATOR SCHWENGELS

In compliance with a written request there is hereby submitted a Fiscal Note for Senate File 311 pursuant to Joint Rule 17. Senate File 311 would double the maximum levy that would be permitted for the support of a county ambulance service from 27¢ to 54¢ per \$1,000 of assessed value upon voter approval. The bill also provides that the levy rate be uniformly applied rather than prorated by population, as is done currently and the provision that allows a city council to exclude the city from being subject to the tax levy is eliminated. In addition the bill is retroactive and has some corrective language.

FISCAL IMPACT: The passage of this bill, involving permissive authority by boards of supervisors, would create the possibility of increased property taxes by raising the maximum county levy. However, no fiscal estimate of the amount of additional property taxes which would be levied is possible.

SOURCES: DEPT OF REVENUE, COMPTROLLER'S OFFICE (502S, 83-264, CMG)
IOWA STATE ASSOCIATION OF COUNTIES

FILED: BY LEGISLATIVE FISCAL BUREAU
MARCH 14, 1983 DENNIS C. PROUTY, DIRECTOR

LSB 502S 70
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