



Provide secure, transparent funding for the protection of Iowans' lives, property, and economic security.

SUPPORT TRUTH IN TAXATION THROUGH SENATE FILE 41 & HOUSE FILE 126

SF41 & HF126 are Acts relating to the budgeting of local emergency management agencies that will provide secure funding for this legislatively enacted essential service in a manner that will provide equitable services across all political subdivisions consistent with its legislative intent and authority under Chapter 29C.

What the Bills Do

- Ends the **37-year** funding authority debate & battles over financial control of emergency management that jeopardizes the lives and safety of Iowans.
- Provides the direct reference demonstrating that the commission is already a municipality for local budgeting under Chapter 24 definitions. ([§24.2\(5\)](#))
- In addition to already being a certifying board ([§24.2\(2\)](#)), the Act designates the commission as a levying board to levy their own countywide special levy pursuant to Chapter 24. ([§24.2\(4\)](#))
- Requires the commission to be identified separately on tax statements like schools, airport authorities, and other entities, providing accountable “truth in taxation”.
- Maintains existing financial processes and responsibilities for the receipt and expenditure of taxpayer dollars.

What the Bills Mean

- Appropriate services, as determined by county and municipal government elected leaders, will be funded without improper, uninformed unilateral funding reductions.
- Solidifies the commission as an independent authority, operationally and financially, as legislatively intended under Chapter 29C.
- Funding decisions remain with the Chief Elected Officials from jurisdictions within counties to ensure fiscal responsibility, prudence, and authorities under law.
- Reduces levy rates on County and/or Municipal levies while enhancing transparency and accountability with taxpayers.
- Revenues and expenses are still processed through County Treasurer's and Auditor's Offices for additional fiscal accountability.

Why You Support the Bills

- Iowa is ranked 4th in the Nation as most impacted by disasters; sustainable EM programs are essential to Iowa's life safety and economic security priorities.
- **Your jurisdiction's** ability to respond and recover from disasters **is jeopardized** if a single political subdivision can unilaterally manipulate program funding that limit required services and programs.
- There is no legal basis for one political subdivision to impose its financial will and agenda above other commission member jurisdictions. *
- Truth in taxation is a public priority and government responsibility; SF41 and HF126 create true transparency.
- The Acts reduce government political in-fighting that destroys public confidence in government's ability to effectively respond to and recover from disasters.

[CLICK HERE FOR SF41](#)

[CLICK HERE FOR HF126](#)

SF41 & HF126 **DO NOT** create a new tax. It designates the commission as the levy authority identifying to the public their funds allocated for emergency & disaster preparedness, response, recovery, & mitigation. Current methods bury this use of taxpayer funds within levies of the county board of supervisors or multiple jurisdictions.

* For more information on the foundational authorities of emergency management commissions, see the reverse page.

What's the actual problem?

Over time, contrary interpretations to various code sections and unique political environments at the local level have created scenarios for nearly four decades where emergency management commissions have programmed, adopted, and certified their budgets. This budget is provided, under many circumstances, as a “special levy” to be generated under the County General Supplemental Levy as authorized in chapter 29C. At times, when local relationships and priorities could not be forged, boards of supervisors have unilaterally defunded emergency management budgets. The authority for this occurrence has become highly contested and unless corrected in context with the following foundational authorities, as SF41 and HF126 does, commissions will have no control over destabilized funding that puts Iowans at risk.

The General Assembly has codified a process for emergency management and security in the state. That process is established under a commission comprised of **all** political subdivisions within a geographic county to establish, determine, administer, and conduct its legally identified mission and purpose **on behalf of** the political subdivisions represented on the commission. The intent of the law, especially in context of the identified powers and authorities within constitutionally-based provisions and implementing laws, is to be and remain an **autonomous** joint government entity that sits as the **protective umbrella** over all jurisdictions for the purpose of emergency management.

The Iowa Constitution provides counties the power and authority, **not inconsistent with the laws of the general assembly**, to determine their local affairs of government

Iowa Code provides for implementation of those powers and authorities by stating “a county may, except as expressly limited by the Constitution of the State of Iowa, and **if not inconsistent with the laws of the general assembly**, exercise any power and perform any function it deems appropriate to **protect and preserve the rights, privileges, and property** of the county or of its residents, and to **preserve and improve the peace, safety, health**, welfare, comfort, and convenience of its residents.

The General Assembly **has** provided one such law related to disasters, Chapter 29C. This law clearly demonstrates a commission's intended autonomy that is subverted by the described problem, essentially stripping the commission of its authority and ability to effectively and efficiently carry out the provisions of Chapter 29C.

Autonomous Authority from Political Subdivisions

§29C.9(1) – The county board of supervisors, city councils, and the sheriff in each county **shall cooperate** with the department to establish a **commission to carry out the provisions of this chapter**.

§29C.9(6) – The **commission shall determine** the mission of its agency and program **and provide direction for** the deliver of the emergency management services of planning, **administration**, coordination, training, and support **for local governments and their departments** ...

Autonomy over Outside Budgetary Approval

§29C.17(1) – ... The **commission shall be the fiscal authority** and the chairperson or vice chairperson of the commission is the **certifying official**.

§29C.17(2) – ... the local emergency management agency's **approved budget shall be funded** by one or any combination of the following options, **as determined by the commission** ...

§29C.17(6) – Subject to chapter 24, **the commission shall adopt, certify, and provide a budget**, on or before February 28 of each year, **to the funding entities determined** pursuant to subsection 2.