

**CHAPTER 158****TAXES DEDICATED TO EMERGENCY SERVICES BY TOWNSHIPS***H.F. 489*

**AN ACT** authorizing an increase in the amount of taxes dedicated to the reserve account by township trustees for supplies and equipment related to fire protection, emergency warning systems, and ambulance services.

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

Section 1. Section 359.43, subsection 4, Code 1995, is amended to read as follows:

4. Of the levies authorized under subsections 1 and 2, the township trustees may credit to a reserve account annually an amount not to exceed ~~ten~~ thirty cents per thousand dollars of the assessed value of the taxable property in the township for the purchase or replacement of supplies and equipment required to carry out the services specified under section 359.42. Notwithstanding section 12C.7, interest earned on moneys credited to the reserve account shall be credited to the reserve account.

Approved May 4, 1995

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**CHAPTER 159****TAX LEVY FOR CERTAIN COUNTY HOSPITALS***S.F. 179*

**AN ACT** relating to the maximum property tax levy for certain county hospitals.

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

Section 1. Section 347.7, unnumbered paragraph 1, Code 1995, is amended to read as follows:

If a county hospital is established, the board of supervisors, at the time of levying ordinary taxes, shall levy a tax at the rate voted not to exceed fifty-four cents per thousand dollars of assessed value in any one year for the erection and equipment of the hospital, and also a tax not to exceed twenty-seven cents per thousand dollars of value for the improvement, maintenance, and replacements of the hospital, as certified by the board of hospital trustees. However, in counties having a population of two hundred twenty-five thousand or over, the levy for taxes payable in the fiscal year beginning July 1, 1996, and for subsequent fiscal years, for improvements and maintenance of the hospital shall not exceed one dollar and ~~thirty-five~~ seventy-five cents per thousand dollars of assessed value in any one year. The proceeds of the taxes constitute the county public hospital fund and the fund is subject to review by the board of supervisors in counties over two hundred twenty-five thousand. However, the board of trustees of a county hospital, where funds are available in the county public hospital fund of the county which are unappropriated, may use the unappropriated funds for erecting and equipping hospital buildings and additions thereto without authority from the voters of the county.

Sec. 2. **APPLICABILITY.** This Act applies to taxes payable in the fiscal year beginning July 1, 1996, and all subsequent fiscal years.

Approved May 4, 1995