

**422D.5 Property tax levy.**

A county may levy an emergency medical services tax at the rate set by the board of supervisors and approved at the election as provided in [section 422D.1](#), on all taxable property in the county for fiscal years beginning with the fiscal year in which the favorable election was held. The reason for imposing the tax and the amount needed shall be set out on the ballot. The rate shall be set so as to raise only the amount needed. The levy is repealed for subsequent fiscal years as provided in [section 422D.1, subsection 4](#).

[92 Acts, ch 1226, §21](#)