

347A.3 Tax for maintenance and operation.

1. If in any year, after payment of the accruing interest on and principal due of revenue bonds issued under [chapter 331, subchapter IV, part 4](#), and payable from the revenues derived from the operation of the county hospital, there is a balance of such revenues insufficient to pay the expenses of operation, maintenance, and funded depreciation of the hospital, the board of hospital trustees shall certify that fact as soon as ascertained to the board of supervisors of the county, and the board of supervisors shall make the amount of the deficiency for paying the expenses of operation, maintenance, and funded depreciation of the hospital available from other county funds or shall levy a tax not to exceed one dollar and eight cents per thousand dollars of assessed value in any one year on all the taxable property in the county in an amount sufficient for that purpose. However, general county funds or the proceeds of taxes shall not be used or applied to the payment of the interest on or principal of revenue bonds issued under [chapter 331, subchapter IV, part 4](#), but general county funds or proceeds of taxes may only be used and applied to pay expenses of operation, maintenance, and funded depreciation of the hospital which cannot be paid from available revenue derived from its operation.

2. A tax levied under [this section](#) for paying the expenses of operation, maintenance, and funded depreciation of a merged area hospital pursuant to the authority granted a merged area under [section 145A.20](#), shall only be levied on the assessed value of property in that portion of a county which is part of the merged area, in accordance with the plan or merger established, approved, and implemented under [sections 145A.3, 145A.4, 145A.5, and 145A.14](#).

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §347A.3; 81 Acts, ch 117, §1097; 82 Acts, ch 1104, §12]

[85 Acts, ch 123, §13](#); [90 Acts, ch 1118, §2](#); [2018 Acts, ch 1041, §127](#)

Referred to in [§145A.20](#)