

**357F.8 Election on proposed levy and candidates for trustees.**

1. When a preliminary plat has been approved by the board, an election shall be held within the district within sixty days to approve or disapprove the levy of an initial tax of not more than one dollar per thousand dollars of assessed value on all the taxable property within the district and to choose candidates for the offices of trustees of the district. The ballot shall set out the reason for the tax and the amount needed. The tax shall be set to raise only the amount needed. Notice of the election, including the time and place of holding the election, shall be given as provided in [section 357F.4](#). The vote shall be by ballot which shall state clearly the proposition to be voted upon and any registered voter residing within the district at the time of the election may vote. It is not mandatory for the county commissioner of elections to conduct elections held pursuant to [this chapter](#), but the elections shall be conducted in accordance with [chapter 49](#) where not in conflict with [this chapter](#). Judges shall be appointed to serve without pay by the board from among the registered voters of the district to be in charge of the election. The proposition is approved if sixty percent of those voting on the proposition vote in favor of it.

2. *a.* If the tax authorized under [subsection 1](#) is insufficient to provide the services authorized under [this chapter](#), the trustees may levy an additional annual tax, at a rate necessary to provide the authorized services, if such authority for an additional tax is approved at election held separately and after the election held under [subsection 1](#).

*b.* By resolution, the board may submit to the registered voters of the district the proposition of levying the additional annual tax according to the election procedures under [subsection 1](#).

*c.* (1) After adoption of the resolution under paragraph “*b*”, the board of trustees shall coordinate efforts with the local emergency medical services agencies to establish a district advisory council to assist in researching and assessing the service needs of the district and guiding implementation of services in the district within a council structure.

(2) The advisory council established under subparagraph (1) shall recommend to the board of trustees an amount of funding to be specified on the ballot for the election held under [this subsection 2](#), shall annually assess and review the emergency medical services needs of the district, and shall include the results of such review and assessment in an annual report filed with the board of trustees. The annual report shall be publicly available upon filing with the board of trustees. The board of trustees shall receive public comment regarding the report at one or more meetings of the board of trustees. Any meeting of the board of trustees at which public comment on the annual report is heard shall be at least fourteen days following the date the annual report is filed with the board of trustees.

*d.* The proposition is adopted if a majority of those voting on the proposition at the election approves it. If the proposition is approved at election, the trustees may impose the additional annual tax beginning with the fiscal year beginning July 1 following the election at which the proposition was approved. The proposition is not affected by a change in the boundaries of the district.

*e.* Discontinuance of the authority to impose an additional tax under [this chapter](#) shall be by petition and election. Upon petition of twenty-five percent of the resident eligible electors, the board of trustees shall submit to the voters of the district the question of whether to discontinue the authority to impose the additional tax according to the election procedures under [subsection 1](#). If a majority of those voting on the question of discontinuance of the trustees’ authority to impose the tax favors discontinuance, the trustees shall not impose the additional tax for any fiscal year beginning after the election approving the discontinuance, unless imposition is subsequently again authorized at election. Following discontinuance of the authority to impose the additional tax, authority to reimpose the additional tax requires approval in accordance with [this subsection](#).

[92 Acts, ch 1226, §9; 94 Acts, ch 1169, §64; 2021 Acts, ch 174, §49; 2022 Acts, ch 1021, §92](#)  
Referred to in [§357F.10, 357F.11, 357J.18](#)