

347.7 Tax levies.

1. *a.* 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, 2001, and for subsequent fiscal years, for improvements and maintenance of the hospital shall not exceed two dollars and five cents per thousand dollars of assessed value in any one year.

b. The proceeds of the taxes constitute the county public hospital fund. The fund is subject to review by the board of supervisors in counties having a population of two hundred twenty-five thousand or over. 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 to the hospital buildings without authority from the voters of the county.

2. A levy shall not be made for the improvement, maintenance, or replacements of the hospital until the hospital has been constructed, staffed, and receiving patients. If revenue bonds are issued and outstanding under [section 331.461, subsection 2](#), paragraph “d”, the board may levy a tax to pay operating and maintenance expenses in lieu of the authority otherwise contained in [this section](#) not to exceed twenty-seven cents per thousand dollars of assessed value or not to exceed one dollar and twenty-one and one-half cents per thousand dollars of assessed value for improvements and maintenance of the hospital in counties having a population of two hundred twenty-five thousand or over.

3. In addition to levies otherwise authorized by [this section](#), the board of hospital trustees may certify for levy a tax at the rate, not to exceed twenty-seven cents per thousand dollars of assessed value, necessary to raise the amount budgeted by the board of hospital trustees for support of ambulance service as authorized in [section 347.14, subsection 8](#).

4. *a.* The tax levy authorized by [this section](#) for operation and maintenance of the hospital may be available in whole or in part to any county with or without a county hospital organized under [this chapter](#), to be used to enhance rural health services in the county. However, the tax levied may be expended for enhancement of rural health care services only following a local planning process. The department of health and human services shall establish guidelines to be followed by counties in implementing the local planning process which shall require legal notice, public hearings, and a referendum in accordance with [this subsection](#) prior to the authorization of any new levy or a change in the use of a levy. The notice shall describe the new levy or the change in the use of the levy, indicate the date and location of the hearing, and shall be published at least once each week for two consecutive weeks in a newspaper having general circulation in the county. The hearing shall not take place prior to two weeks after the second publication.

b. Enhancement of rural health services for which the tax levy may be used includes but is not limited to emergency medical services, health care services shared with other hospitals, rural health clinics, and support for rural health care practitioners and public health services.

c. When alternative use of funds from the tax levy is proposed in a county with a county hospital organized under [this chapter](#), use of the funds shall be agreed upon by the elected board of trustees of the county hospital. When alternative use of funds from the tax levy is proposed in a county without a county hospital organized under [this chapter](#), use of the funds shall be agreed upon by the board of supervisors and any publicly elected hospital board of trustees within the county prior to submission of the question to the voters.

d. Moneys raised from a tax levied in accordance with [this subsection](#) for the purpose of

enhancing rural health services in a county without a county hospital shall be designated and administered by the board of supervisors in a manner consistent with the purposes of the levy.

[S13, §409-b, -j; C24, 27, 31, 35, 39, §5353; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §347.7; [81 Acts, ch 117, §1061](#)]

[85 Acts, ch 185, §2](#); [89 Acts, ch 304, §704](#); [95 Acts, ch 159, §1, 2](#); [2001 Acts, ch 75, §1, 2](#); [2009 Acts, ch 110, §5](#); [2009 Acts, ch 179, §38](#); [2017 Acts, ch 109, §11, 20, 21](#); [2021 Acts, ch 177, §101, 108](#); [2023 Acts, ch 19, §1107](#)

Referred to in [§331.441, 347.13](#)

Additional levies, see [§347.13\(10\)](#)