

**357B.3 Powers of the board of trustees.**

1. The board of trustees may purchase, own, rent, or maintain fire apparatus or equipment within the state or outside the territorial jurisdiction and boundary limits of this state and provide housing for such apparatus or equipment. The board of trustees may contract with any public or private agency under [chapter 28E](#) for the purpose of providing fire protection under [this chapter](#). The board of trustees may levy an annual tax not exceeding forty and one-half cents per thousand dollars of assessed value for the purpose of exercising the powers granted in [this section](#). The board of trustees may purchase material and employ persons to provide for the maintenance and operation of the benefited fire district. The trustees shall be allowed reimbursement for any necessary expenses incurred in the performance of their duties, but they shall not receive any other compensation for their services.

2. If the levy authorized under [subsection 1](#) is insufficient to provide the services authorized or required under [this section](#), the trustees may levy an additional annual tax not exceeding twenty and one-fourth cents per thousand dollars of assessed value of the taxable property in the benefited district to provide the services.

3. Of the levies authorized under [subsections 1 and 2](#), the trustees may credit to a reserve account annually an amount not to exceed ten 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 [this section](#). Notwithstanding [section 12C.7](#), interest earned on moneys credited to the reserve account shall be credited to the reserve account.

[C58, 62, 66, §357A.11; C71, 73, 75, §357B.11; C77, 79, 81, §357B.3]

[90 Acts, ch 1187, §1](#)

Referred to in [§357B.4](#), [357B.5](#)