

CHAPTER 357F

EMERGENCY MEDICAL SERVICES DISTRICTS

Referred to in [§331.382](#), [357J.18](#), [422D.1](#)

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357F.1 Definitions.

As used in [this chapter](#), unless the context otherwise requires:

1. "Board" means the board of supervisors of a county.
2. "Book", "list", "record", or "schedule" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).
3. "District" means a benefited emergency medical services district.
4. "Trustee" means a trustee of a district.

[92 Acts, ch 1226, §2](#); [2000 Acts, ch 1148, §1](#); [2002 Acts, ch 1119, §200, 201](#)

357F.2 Petition for public hearing.

1. The board shall, on the petition of twenty-five percent of the resident property owners in a proposed district if the assessed valuation of the property owned by the petitioners represents at least twenty-five percent of the total assessed value of the proposed district, hold a public hearing concerning the establishment of a proposed district. The petition shall include a statement containing the following information:

- a. The need for emergency medical services.
- b. The district to be served.
- c. The approximate number of families in the district.
- d. The proposed personnel, equipment, and facilities to provide the emergency medical services.

2. The board of supervisors may require a bond of the petitioners conditioned for the payment of all costs and expenses incurred in the proceedings in case the district is not established.

[92 Acts, ch 1226, §3](#)

Referred to in [§357F.4](#)

357F.3 Limitation on area.

A district may include all or parts of the unincorporated areas of one township and any unincorporated areas of adjoining townships or parts of adjoining townships, but shall not include property assessed as agricultural land, or centrally assessed property.

[92 Acts, ch 1226, §4](#)

357F.4 Time of hearing.

The public hearing required in [section 357F.2](#) shall be held within thirty days of the presentation of the petition. Notice of hearing shall be given by publication in two successive issues of any newspaper of general circulation within the district. The last publication shall be not less than one week before the proposed hearing.

[92 Acts, ch 1226, §5](#); [94 Acts, ch 1023, §47](#)

Referred to in [§357F.7](#), [357F.8](#)

357F.5 Action by board.

After, and within ten days of, the hearing, the board shall either establish the district by resolution or disallow the petition.

[92 Acts, ch 1226, §6](#)

357F.6 Engineer.

1. When the board establishes a district, the board shall appoint a competent disinterested civil engineer, who shall prepare a preliminary plat showing:

a. The proper design in general outline of the district.

b. The lots and parcels of land within the proposed district as they appear on the county auditor's plat books with the names of the owners.

c. The assessed valuation of the lots and parcels.

2. The compensation of the engineer on the preliminary investigation shall be determined by the board. The engineer shall file a report with the county auditor within thirty days of appointment. The board may extend the time upon good cause shown.

[92 Acts, ch 1226, §7](#)

357F.7 Hearing on engineer's report.

After the engineer's report is filed, the board shall give notice, as provided in [section 357F.4](#), of a public hearing to be held concerning the engineer's preliminary plat.

[92 Acts, ch 1226, §8](#)

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](#)

357F.9 Trustees — term and qualification.

At the election, the names of up to three candidates for trustee shall be written in by the voters on blank ballots without formal nomination and the board shall appoint three from among the five receiving the highest number of votes as trustees for the district. One trustee shall be appointed to serve for one year, one for two years, and one for three years. The trustees and their successors must be residents of the district and shall give bond in the amount required by the board, the premium of which shall be paid by the district. Vacancies shall be filled by election, but if there are no candidates for a trustee office, the vacancy may be filled by appointment by the board. The term of succeeding trustees shall be three years.

[92 Acts, ch 1226, §10](#)

357F.10 Trustees' powers.

The trustees may purchase, own, rent, or maintain emergency medical services apparatus or equipment within the state or outside the territorial jurisdiction and boundary limits of this state, provide housing for such apparatus and equipment, provide emergency medical service and facilities, and may certify for levy taxes as provided in [section 357F.8](#). The trustees may purchase material, employ emergency medical service and other personnel, and may perform all other acts necessary to properly maintain and operate the district. The trustees may contract with any city or county or public or private agency under [chapter 28E](#) for the purpose of providing emergency medical services under [this chapter](#). The trustees are allowed necessary expenses in the discharge of their duties, but they shall not receive a salary.

[92 Acts, ch 1226, §11; 2021 Acts, ch 174, §50](#)

357F.11 Bonds in anticipation of revenue.

A district may anticipate the collection of taxes authorized in [this chapter](#), and to carry out the purposes of [this chapter](#) may issue bonds payable in not more than ten equal installments with the rate of interest not exceeding that permitted by [chapter 74A](#). An indebtedness shall not be incurred under [this chapter](#) until authorized by an election. The election shall be held and notice given in the same manner as provided in [section 357F.8](#), and a sixty percent vote shall be necessary to authorize indebtedness. Subject to [section 39.2, subsection 4](#), both propositions may be submitted to the voters at the same election.

[92 Acts, ch 1226, §12; 2021 Acts, ch 174, §51; 2023 Acts, ch 71, §129, 136](#)

2023 amendment applies July 1, 2023, for elections on propositions relating to the issuing of bonds or other indebtedness occurring on or after that date; 2023 Acts, ch 71, §136

357F.12 Dissolution of district.

Upon petition of thirty-five percent of the resident eligible electors, the board may dissolve a district and dispose of any remaining property, the proceeds of which shall first be applied against outstanding obligations and any balance shall be applied to tax credit of property owners of the district. However, if the district is annexed, the board of supervisors may transfer the remaining property and balance to the city which annexed the territory. The board shall continue to levy a tax after dissolution of a district, of not to exceed twenty-seven cents per thousand dollars of assessed value on all the taxable property of the district, until all outstanding obligations of the district are paid.

[92 Acts, ch 1226, §13](#)

357F.13 Incorporation of district land.

If part of a district is incorporated by a city and there are outstanding indebtedness obligations against the district, the city shall pay the outstanding obligations against the part of the district which is incorporated by the city.

[92 Acts, ch 1226, §14](#)

357F.14 Adding property to district.

The owner of any property in an unincorporated area contiguous to the boundaries of an established district may petition the board to be included in the district. Upon receipt of the petition, the board shall submit the request to a competent disinterested civil engineer to investigate the feasibility of adding the additional territory and to make a report to the board. If the board agrees that the property should be added to the district, the tax levy for the next year shall be applied to the property and on the first day of the next fiscal year the property shall become a part of the district. If the district lies in more than one county the joint action of the boards involved is required to add additional territory.

[92 Acts, ch 1226, §15](#)

357F.15 Determination of fee.

1. The owner of any property joining an established district shall pay to the trustees of the district an initial fee to be computed as follows:

a. The trustees shall first determine fair market value of all property and improvements owned by the district, less any indebtedness.

b. The board shall then determine the assessed value of all property in the district which is not assessed as agricultural land. This shall be divided into the value determined in paragraph "a".

c. The board shall determine the assessed value of the property of each landowner joining the established district which is not assessed as agricultural land.

d. The result obtained in paragraph "b" shall be multiplied by the result obtained in paragraph "c". The result shall be the initial fee to be charged each landowner.

2. The initial fees paid to the trustees shall be used to help defray the cost and maintenance of the district's emergency medical services.

[92 Acts, ch 1226, §16](#)