



[HF 2454](#) – Emergency Medical Services, Township Referendum (LSB5918HV)
Analyst: Jeff Robinson (515.281.4614) jeff.robinson@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2454](#) establishes a process for voter approval of a proposition to require a township to provide emergency medical services. The referendum submitted to the voters must be for a period of at least four years, and no more than 10 years. Any renewal follows the same voter approval process. The change is effective July 1, 2018.

Background

Current law requires a township to provide fire protection services to areas of a township not included in a city or benefited fire district. Current law also allows a county, and in limited instances a city or other township, to assume the responsibility for fire protection within the unincorporated areas of a township.

Current law allows, but does not require, townships to also provide emergency medical services, and in counties with a population of 300,000 or more, an emergency warning system. Polk County is the only Iowa county with a population of 300,000 or more.

To finance fire protection and the optional emergency medical services and emergency warning systems, a township is allowed to levy taxes at the following maximum rates, including an allowed additional levy:

- For Polk County townships, \$0.8775 per \$1,000 of taxed valuation.
- For townships in all other counties, where the township has a fire protection and/or an emergency medical services agreement with a special charter city that has a paid fire department, \$0.7425 per \$1,000.
- For all other townships, \$0.6075 per \$1,000.

Information provided by the Department of Management indicates that Iowa townships will receive \$28.8 million in property tax revenue for fire protection services, emergency medical services, and emergency warning systems in FY 2018. In addition to that amount, benefited fire districts rates will raise \$2.2 million through property taxes during the fiscal year.

Fiscal Impact

Other than potential additional costs associated with elections related to township emergency medical services, the Bill does not have a direct fiscal impact on local government finance, as the Bill does not create any new taxes, raise any existing tax rates, or subject additional property to taxation.

The Department of Management calculates that if all townships levied tax rates at the maximum amount allowed for fire services, emergency medical services, and emergency warning systems, a maximum of an additional \$8.8 million in property tax revenue would be raised statewide.

Source

Iowa Department of Management

/s/ Holly M. Lyons

February 26, 2018

The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
