

RESOLUTION NO. 2022.08.29

Resolution to set the date for an election on the imposition of certain emergency medical services taxes in Worth County, Iowa

WHEREAS, Chapter 422D of the Code of Iowa authorizes County Boards of Supervisors to impose a local option income surtax (the “EMS Income Tax”) and/or an ad valorem property tax (the “EMS Property Tax” and, together with the EMS Income Tax, the “EMS Taxes”) for emergency medical services; and

WHEREAS, the Board of Supervisors (the “Board”) of Worth County, Iowa (the “County”) has adopted a resolution on May 23, 2022, declaring emergency medical services as an essential county service, pursuant to Section 422D.1 of the Code of Iowa; and

WHEREAS, the Board has coordinated efforts with the local emergency medical services agencies to establish a county emergency medical services system advisory council (the “EMS Advisory Council”), pursuant to Section 422D.1(b) of the Code of Iowa, to assist in researching and assessing the service needs of the County and to guide implementation of services in the County; and

WHEREAS, the EMS Advisory Council has made its recommendations to the Board, and such recommendations will be set forth in a report (the “EMS Advisory Council Report”) which shall be attached hereto as Exhibit A; and

WHEREAS, in accordance with the recommendations of the EMS Advisory Council, the Board has determined that to maintain and enhance the current level of emergency medical services provided by the County, the imposition of the EMS Taxes for a period of ten (10) years is necessary and in the best interests of the County and its residents; and

WHEREAS, pursuant to Section 422D.1(3)(a) of the Code of Iowa, before the County can impose any of the EMS Taxes, the County must hold a special election upon such proposition and receive a favorable vote from at least 60% of the total votes cast at such special election; and

WHEREAS, it is now necessary for the Board to set the date for an election on the proposition of imposing the EMS Taxes and to direct the County Auditor to give notice of such election, as provided in Section 422D.1(3)(a) of the Code of Iowa;

NOW, THEREFORE, IT IS RESOLVED by the Board of Supervisors of the Worth County, Iowa, as follows:

Section 1. The Board hereby determines that it is in the best interests of the County to impose the EMS Taxes for emergency medical services in accordance with the findings of the EMS Advisory Council.

Section 2. A special county election is hereby called and ordered to be held in and for the County in conjunction with the general election on November 8, 2022, at which there will be submitted to the voters of the County the following proposition:

Shall the Board of Supervisors of Worth County, Iowa (the "County"), be authorized to impose a combination of the following taxes in an aggregate annual revenue amount not to exceed \$800,000 for a period of ten (10) years to be used for the purpose of funding Emergency Medical Services in the County, pursuant to Chapter 422D of the Code of Iowa:

- *Local option income surtax at the maximum rate of 1% (one percent) on the state's individual income tax of each individual residing in the County*
- *Ad valorem property tax at the maximum rate of .75 (75 cents) per \$1,000 of assessed value on all taxable property within the County.*

Section 3. If approved, the EMS Income Tax shall be imposed for tax years beginning on or after January 1 following the date on which the ordinance imposing such EMS Income Tax is filed with the director of revenue and shall continue for a period of ten (10) years. The EMS Property Tax shall be imposed for the fiscal year beginning after the fiscal year in which the election on the proposition was held and shall continue for a period of ten (10) years.


Section 4. The aggregate annual revenues collected through the EMS Taxes shall be in an amount not to exceed \$800,000, and the Board shall, from time to time, determine the annual tax rates necessary to obtain this amount, or such lesser amount as may from time to time be established through the budgeting process.

Section 5. The County is hereby directed to file a copy of this resolution with the Worth County Commissioner of Elections.

Section 6. The County Auditor is hereby authorized and directed to cause notice of the ballot proposition, in substantially the form set forth as Exhibit C hereto, to be published in a legal newspaper of general circulation in the County, such notice to be published not less than sixty (60) days prior to the date of the election.

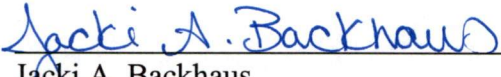
Section 7. All resolutions or parts thereof in conflict herewith are hereby repealed.

Passed and approved August 29, 2022.



Mark Smeby
Chairperson


Attest:



Jacki A. Backhaus
County Auditor


.....

On motion and vote, the meeting adjourned.



Mark Smeby
Chairperson

Attest:



Jacki A. Backhaus
County Auditor

EXHIBIT A

EMS ADVISORY COUNCIL REPORT

EXHIBIT B

BALLOT PROPOSITION FORM

WORTH COUNTY

PUBLIC MEASURE

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?

- YES
- NO

Shall the Board of Supervisors of Worth County, Iowa (the "County"), be authorized to impose a combination of the following taxes in an aggregate annual revenue amount not to exceed \$800,000 for a period of ten (10) years to be used for the purpose of funding Emergency Medical Services in the County, pursuant to Chapter 422D of the Code of Iowa:

- *Local option income surtax at the maximum rate of 1% (one percent) on the state's individual income tax of each individual residing in the County*
 - *Ad valorem property tax at the maximum rate of .75 (75 cents) per \$1,000 of assessed value on all taxable property within the County.*
-

EXHIBIT C

FORM OF NOTICE OF BALLOT PROPOSITION

**NOTICE OF BALLOT PROPOSITION FOR IMPOSITION OF EMERGENCY
MEDICAL SERVICES TAXES IN AND FOR WORTH COUNTY, IOWA**

The Board of Supervisors of Worth County, Iowa, hereby gives notice that a special county election will be held on November 8, 2022, at which there will be submitted to the voters of the County the following proposition:

WORTH COUNTY

PUBLIC MEASURE

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?

- YES
- NO

Shall the Board of Supervisors of Worth County, Iowa (the "County"), be authorized to impose a combination of the following taxes in an aggregate annual revenue amount not to exceed \$800,000 for a period of ten (10) years to be used for the purpose of funding Emergency Medical Services in the County, pursuant to Chapter 422D of the Code of Iowa:

- *Local option income surtax at the maximum rate of 1% (one percent) on the state's individual income tax of each individual residing in the County*
- *Ad valorem property tax at the maximum rate of .75 (75 cents) per \$1,000 of assessed value on all taxable property within the County.*

By order of the Board of Supervisors
of Worth County, Iowa.

Jacki A. Backhaus
County Auditor