

RESOLUTION NO. 38-22

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

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

WHEREAS, the Board of Supervisors (the “Board”) of Floyd County, Iowa (the “County”) has adopted a resolution on August 1, 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 as set forth in the report (the “EMS Advisory Council Report”) attached hereto as Exhibit A; and

WHEREAS, upon review of the EMS Advisory Council Report, the Board has determined that to maintain and enhance the current level of emergency medical services provided by the County, the imposition of 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 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 Floyd 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 Floyd County, Iowa (the "County"), be authorized to impose a combination of the following taxes in an aggregate annual revenue amount not to exceed \$556,000 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 .57 (57 cents) per \$1,000 of assessed value on all taxable property within the County.*

Section 3. If approved, the local option income surtax shall be imposed for tax years beginning on or after January 1 following the date on which the ordinance imposing such surtax is filed with the director of revenue and shall continue for a period of ten (10) years. The ad valorem 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.

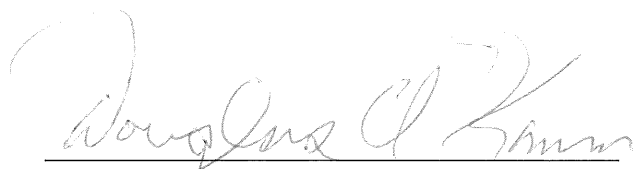
Section 4. The aggregate annual revenues collected through the EMS Taxes shall be in an amount not to exceed \$556,000, and the Board shall, from time to time, determine the annual tax rates necessary to obtain this amount, or such lesser amount as may from time to time be established through the budgeting process.

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



Douglas A. Kamm, Board Chair

Attest:



Gloria A. Carr, County Auditor

EXHIBIT A

EMS ADVISORY COUNCIL REPORT

Emergency Medical Service (EMS) Advisory Council /Brief to the Floyd County Board of Supervisors
22 August 2022

Background:

The Floyd County Medical Service (EMS) Council was established to align with Iowa Code 422D and provide a sound recommendation to the Floyd County Board of Supervisors for funding to be specified on the ballot in November 2022 if the Floyd County Board of Supervisors elects to do so based on provided recommendations, near and long-term direction desired with regards to Emergency Medical Services within Floyd County.

The Floyd County Medical Service (EMS) Council established 4 primary objectives (Objectives 1-3 existing and Objective 4 added on 11 August 2022) to achieve and provide sound recommendations to the Floyd County Board of Supervisors.

Objective 1 – EMS Tax Levy renewal periodicity recommendation

Objective 2 – EMS Tax Levy cost per year recommendation

Objective 3 – EMS Tax Levy strategic communication recommendation

Objective 4 – EMS Tax Levy derived from Local Option Income Surtax, Property Tax or a combination of Local Option Income Surtax and Property Tax

Due to the abbreviated timeline to assemble the council, meet to discuss, define scope, and determine council objectives and gather the necessary cost estimates to provide the Floyd County Board of Supervisors a sound levy amount, the Floyd County Medical Service (EMS) Council met on 02 August 2022, 04 August 2022, 11 August 2022, and 18 August 2022 respectively. The EMS Advisory council meetings at times were intentionally scheduled immediately following the conclusion of the Floyd County Ambulance Commission meetings to ensure the EMS Advisory Council had the most current projected cost information and direction the Floyd County Ambulance Commission was proceeding with remaining with AMR for another contractual period or providing a public ambulance service.

Emergency Medical Service (EMS) Advisory Council Final Recommendations to the Floyd County Board of Supervisors regarding the four outlined objective.

Objective 1: Recommended EMS Tax Levy renewal periodicity

As previously reported, the Emergency Medical Service (EMS) Advisory Council discussed 5-, 10- & 15-year EMS Tax Levy renewal periodicity at great length at each of the meetings. The council views a 5-year periodicity as minimal change to cost or minimal PCI aggregate to work with and in a continuous loop regarding public vote. On the other end of the spectrum, the council viewed a 15-year periodicity as to long in duration to where cost and PCI aggregate would be difficult to forecast costs factored in with unknowns such as state of American Medical Response (AMR), available manpower, another pandemic, etc. **Should the Floyd County Board of Supervisors elect to place the EMS Tax Levy on the November 2022 ballot, the EMS Advisory council recommends a 10-year EMS Tax Levy as the most prudent in tracking projected costs, changes to services (AMR or public) etc.**

Objective 2: Recommend EMS Tax Levy cost per year

The Emergency Medical Service (EMS) Advisory Council discussed EMS Tax Levy cost per year at great length during the 04 August 2022, 11 August 2022, and 18 August 2022 meetings respectively. The council remains firm in consensus the below costs should be derived from the following five categories and summation of categories from each of the county EMS stakeholders (Charles City, Nora Springs, Marble Rock, Greene, and the Floyd County EMS association as applicable) to derive total cost recommendation to the Floyd County Board of Supervisors:

1. Manpower
2. Equipment
3. Capital Expenses
4. Training & Education
5. Consumer Price Index (CPI) / Inflation

Charles City/Floyd County Ambulance

Estimated total yearly cost \$424,000

Marble Rock Fire/Rescue EMS

Estimated total yearly cost: \$22,000

Nora Springs Fire/Rescue EMS

Estimated total yearly cost: \$40,000

Greene Fire/Rescue EMS (supporting Floyd County)

Estimated total yearly cost: \$50,000

Floyd County EMS Association (County wide EMS Training)

Estimated total yearly cost: \$20,000

The EMS Advisory Council recommends a mean dollar amount total EMS Cost per Year = \$556,000

Home:

Total Val/1000 = \$972.700

Rate=.572

Home/Residence (\$100,000) Annual Tax Added = \$30.87

Business:

Total Val/1000 = \$972,700

Rate=.572

Business (\$500,000) Annual Tax Added = \$257.22

Objective 3: Preliminary EMS Tax Levy strategic communication recommendation

As previously reported, the Emergency Medical Service (EMS) Advisory Council discussed the EMS Tax Levy at great length at each of the meetings. **Should the Floyd County Board of Supervisors elect to place the EMS Tax Levy on the November 2022 ballot, the EMS Advisory council recommends following components of the strategic communications should be set in motion to ensure public education focused on the proposed EMS Tax Levy requiring 60% of voter approval.**

1. **Communication Paths (social media, press, in person town-hall meetings)**
2. **Communication content (what does the tax level do for you with easy-to-understand content)**
3. **Timeline (target audience of who, what, when, where)**

Objective 4: EMS Tax Levy derived from Local Option Income Surtax, Property Tax or a combination of Local Option Income Surtax and Property Tax

As allowed in Iowa Code 422.D2 & Iowa Code 422.D5, counties may generate local funds in the form of local income surtax, local property tax, or a combination of both for EMS within the county. The Emergency Medical Service (EMS) Advisory Council discussed the merits (pros and cons) of each option and a combination of both options from a fund generation, near and long-term sustainability viewpoint with the likelihood of a potential drop in Local Option Income Surtax collections changes to Iowa tax laws could potentially impact generated funds per fiscal year and public perception of a single or combination of taxes for the EMS levy on a voting ballot.

After lengthy discussion on the above merits, the EMS Advisory Council did not receive a motion to provide a recommendation to the Floyd County Board of Supervisors of Local Option Income Surtax, Property Tax or a combination of Local Option Income Surtax and Property Tax. In conclusion, the council felt the Floyd County Board of Supervisors as part of EMS Tax Levy final determination process would receive additional context and or guidance from Iowa Department of Revenue with regards to near and long term projected Local Option Income Surtax collections within the recommended 10-year EMS Tax Levy periodicity and weigh the merits of Floyd County public perception of a single or combination tax collection with regards to voting.

EXHIBIT B

BALLOT PROPOSITION FORM

FLOYD COUNTY

PUBLIC MEASURE

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?

- YES
- NO

Shall the Board of Supervisors of Floyd County, Iowa (the "County"), be authorized to impose a combination of the following taxes in an aggregate annual revenue amount not to exceed \$556,000 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:

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 - *Ad valorem property tax at the maximum rate of .57 (57 cents) per \$1,000 of assessed value on all taxable property within the County.*
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EXHIBIT C
FORM OF NOTICE OF BALLOT PROPOSITION

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

The Board of Supervisors of Floyd 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:

FLOYD COUNTY

PUBLIC MEASURE

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?

- YES
- NO

Shall the Board of Supervisors of Floyd County, Iowa (the "County"), be authorized to impose a combination of the following taxes in an aggregate annual revenue amount not to exceed \$556,000 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:

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

Gloria Carr
County Auditor