

RESOLUTION 25-15

Declaring Emergency Medical Services (EMS) an essential service in Mills County, Iowa and Setting Forth a Funding Mechanism for Such Services

WHEREAS, the Mills County Board of Supervisors has the authority, under Iowa Code Section 331.301(1), to, “exercise any power and perform any function it deems appropriate to protect and preserve the rights, privileges, and property of the county or of its residents, and to preserve and improve the peace, safety, health, welfare, comfort, and convenience of its residents;” and

WHEREAS, the Mills County Board of Supervisors recognizes the need for a unified Emergency Medical Services system in Mills County, and the need for the appointment of a Mills County EMS System Advisory Council to provide guidance, research, and direction of EMS in Mills County for the Board of Supervisors; and

WHEREAS, Iowa Code Section 422D.1(1)(a) states that upon adoption of a resolution declaring emergency medical services to be an essential County service, ...a county board of supervisors may offer, for voter approval, the authorization to impose any of the following taxes, or a combination of the following taxes:

- 1) A Local option income surtax not to exceed 1%, and/or
- 2) An Ad valorem property tax not to exceed seventy-five cents per one thousand dollars of taxable value on all taxable property within the county.

WHEREAS, Iowa Code Section 422D.1(2)(a) states, “the resolution declaring emergency medical services to be an essential service shall be considered, and voted on for approval, at two meetings of the board prior to the meeting at which the resolution is to be finally approved by a majority of the board by a recorded vote, as defined by section 331.101. Notice of the first meeting of the board at which the resolution is considered and voted on shall be published no less than sixty days prior to the date of the meeting in one or more newspapers that meet the requirements of section 618.14. The board shall not suspend or waive the requirements for that approval of resolution or approval of the imposition of a tax under this chapter;” and

WHEREAS, Iowa Code Section 422D.1(2)(b) states the county, “shall coordinate efforts with local emergency medical services agencies to establish a county emergency medical services system advisory council to assist in researching and assessing the service needs of the county and guiding the implementation of services in the county within the council structure;” and

WHEREAS, Iowa Code Section 422D.1(1)(c) states the, “county emergency medical services system advisory council shall recommend to the board of supervisors an amount of funding to be specified on the ballot, and if one or more of the taxes are approved at election, shall

annually assess and review the emergency medical services needs of the county, and shall include the results of such a review and assessment in an annual report filed with the board of supervisors;" and

WHEREAS, Iowa Code Section 422D.1(1)(d) states that a, "resolution declaring emergency medical services to be an essential service shall be deemed void if the proposition to impose the taxes fails at election, authority to impose the taxes expires, or if discontinuance of the authority to impose the tax is approved at election under subsection 5;" and

WHEREAS, Iowa Code Section 422D.1(1)(3)(a) states, "the taxes for emergency medical services shall only be imposed after an election at which sixty percent of those voting on the question of imposing the tax or combination of taxes...vote in favor of the question;"

NOW, THEREFORE, BE IT RESOLVED by the Mills County Board of Supervisors that:

- 1) This resolution will be considered, and voted on for approval, at two meetings by the board prior to the third and final meeting at which the resolution is to be finally approved by the majority of the board and notice of the first meeting of the board at which the resolution was considered, and voted on, was published not less than sixty days prior to the date of the meeting in one or more newspapers that meet the requirements of section 618.14.
- 2) Emergency Medical Services is an essential service in Mills County, Iowa and that the Mills County Board of Supervisors will exercise the necessary power and functions appropriate to preserve the health, safety, and welfare of Mills County residents and provide for an effective and efficient Mills County Emergency Medical Services system that allows for quality care for persons living, working, and traveling in Mills County.
- 3) The Mills County Board of Supervisors has coordinated efforts with the local emergency medical services agencies to establish a Mills County EMS System Advisory Council whose purpose is to assess and review the emergency medical services needs of the county and provide guidance, research, and direction of a countywide EMS system. This council shall recommend to the Mills County Board of Supervisors an amount of funding to be specified each year by November 30. If the taxes are approved at election, the council shall annually assess and review the emergency medical service needs of the county and shall include the results of such review and assessment in an annual report filed with the Mills County Board of Supervisors.

4) There shall be placed on the November 4, 2025 general election ballot a proposal to fund Mills County Emergency Medical Services by the imposition of the following taxes or combination thereof:

a) A local option surtax not to exceed one percent (1%), and/or

b) An Ad Valorem property tax not to exceed seventy-five cents (\$.75) per one thousand dollars (\$1000.00) of taxable value on all taxable property within the County.

First Reading on May 20, 2025

Motion by Supervisor Crouch Second by Supervisor Sayers to approve the first reading

Roll Call Vote:

Mayberry - Aye

Sayers - Aye

Crouch - Aye

Second Reading on May 27, 2025

Motion by Supervisor _____

Second by Supervisor _____

Roll Call Vote:

_____ Mayberry

_____ Sayers

_____ Crouch

Third & Final Reading

Motion by Supervisor _____

Second by Supervisor _____

Roll Call Vote:

_____ Mayberry

_____ Sayers

_____ Crouch

Resolution adopted this _____ day of _____, 2025.

Lonnie Mayberry, Chairman
Mills County Board of Supervisors

Amber Farnan
Mills County Auditor