

Code Outline~Declaring EMS an Essential County Service Timeline/Guideline

Chapter 422D

1. Resolution declaring emergency medical services to be an essential county service.
 - a. Considered, voted approved at BOS meeting, prior to the meeting at which the resolution is to be finally approved by a majority of the board by recorded vote, (roll call)
 - b. Notice of the first meeting 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
 - i. 1st meeting
 - ii. 2nd meeting on week tifter 1st
 - iii. 3rd meeting on week after 2nd
 - c. The board shall not suspend or waive the requirements for approval of the resolution or approval of the imposition of a tax. (must have all 3 public hearings)
 - d. Each county for which a resolution has been adopted shall coordinates efforts with the local emergency medical services agencies to establish a county emergency medical services system advisory council.
 - i. Research and assessing the service needs of the county and guiding implementation of services
 - ii. Recommend to BOS an amount of funding to be specified on the ballot
 - iii. If approved at election, the advisory council shall annually assess and review the emergency medical services needs of the county, include the results of review in an annual report filed with the BOS.
 - iv. BOS shall receive public comment regarding the report at one or more BOS meetings be at least fourteen days following the date the annual report is filed with BOS.
2. Resolution is 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.
3. Election
 - a. 60% of those voting on the question
 - b. At a regular city election, special election or the general election.
 - c. Notice of the question shall be provided by publication at least 60 before the time of election
4. Impose tax-
 - a. (1) Local option income surtax may be imposed for tax years beginning on or after January 1 following the date the ordinance is filed with the director of revenue.
 - b. (2) An ad valorem property tax may be imposed for property taxes due and payable in fiscal years beginning of the fiscal year in which the election was held.

- c. For a county that is not one of the 11 most populous in the state (be census) - any tax or combination of taxes imposed shall be for a maximum period of 15 years.
- d. Discontinuation of the authority to impose a tax shall be by petition and election.
 - i. Petition - signed by eligible electors of the county equal I number to at least 25% of the votes cast in the county for the office of president of the US or governor at the last preceding general election, or 5000, whichever is less.