



Mills County Board of Supervisors

Richard Crouch • Jack Sayers • Lonnie Mayberry

RESOLUTION 26-28

RESOLUTION DIRECTING COUNTY COMMISSIONER OF ELECTIONS TO CALL AN ELECTION SUBMITTING THE QUESTION OF ADOPTING A LEVY AND IMPOSING A VOTER-APPROVED EMERGENCY MEDICAL SERVICES AD VALOREM PROPERTY TAX PURSUANT TO IOWA CODE CHAPTER 422D

WHEREAS, the Mills County Board of Supervisors (the "Board") declared Emergency Medical Services ("EMS") to be an essential service on June 3, 2025 in and for Mills County, Iowa (the "County") in compliance with Iowa Code Section 422D.1(2)(a), recognizing EMS is an essential service to Mills County residents; and

WHEREAS, the Board coordinated efforts with local emergency medical services agencies to establish a county emergency medical services system advisory council (the "Advisory Council") to assist in researching and assessing the service needs of the County; and

WHEREAS, the Board is in receipt of a recommendation from the Advisory Council, which recommends funding at an annual amount not to exceed seventy-five cents (\$0.75) per one thousand dollars (\$1,000) of assessed value on all taxable property within the county; and

WHEREAS, the Board has determined that to provide EMS in the County, a local ad valorem property tax pursuant to Iowa Code 422D for a maximum period of fifteen (15) years is necessary and in the best interests of the County and its residents; and

WHEREAS, the Board hereby determines that an election should be called on the question of adopting a levy and imposing a voter-approved EMS ad valorem property tax as authorized by Iowa Code Chapter 422D.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MILLS COUNTY, STATE OF IOWA:

1. The Board hereby determines that it is consistent with the recommendation provided by the Advisory Council to provide EMS in the County, and it is in the best interest of the County and its residents to provide funding therefore for a period of fifteen (15) years, as provided in Iowa Code Chapter 422D.
2. The funding to support EMS shall be in an annual amount not to exceed seventy-five cents (\$0.75) per one thousand dollars (\$1,000) of assessed value on all taxable property within the county, and the Board shall determine the annual property tax rate.
3. Moneys received by the County from this property tax may be used for any EMS purpose identified in Iowa Code Chapter 422D and otherwise identified in the plan provided to the Board by the Advisory Council.

4. A regular election is called of the qualified electors of Mills County, State of Iowa, on Tuesday, November 3, 2026. The following Proposition is approved, and the Board shall file the Proposition for the Ballot with the Mills County Commissioner of Elections by August 26, 2026:

PROPOSITION

- YES ☐ Shall the Board of Supervisors of Mills County, State of Iowa, be authorized to levy and impose a tax for the purpose of funding Emergency Medical Services in the county pursuant to Iowa Code Chapter 422D, in the amount annually not to exceed seventy-five cents (\$0.75) per one thousand dollars (\$1,000) of assessed value on all taxable property within the county for a maximum period of fifteen (15) years?
- NO ☐

[END BALLOT LANGUAGE]

5. That the notice of the election and ballot form used at the election shall be prepared in accordance with the provisions of the Iowa Code and Iowa Administrative Rules.
6. That the Election Board for the voting precinct or precincts shall be appointed by the County Commissioner of Elections, not less than 15 days before the date of said election, a certified copy of which appointment must be officially placed on file in the office of the Auditor.
7. The County Commissioner of Elections shall make publication of the Notice of Election in a legal newspaper in the county once at least sixty (60) days prior to the date of the election, as required by Iowa Code Section 422D.1.
8. The "Opinion-Tribune", "The Malvern Leader", legal newspapers published regularly and having a general circulation within the County, are designated to make the publication of the Notice of Election.
9. That the County Commissioner of Elections prepare all ballots and election registers and other supplies necessary for the proper and legal conduct of this election.

IN WITNESS WHEREOF, the Members of the Board of Supervisors of Mills County, Iowa, has signed this resolution and caused the official seal of Mills County, Iowa, to be affixed on this 18th day of August, 2026.

AYE

NAY

Richard Crouch
Richard Crouch, Chair

X

Jack Sayers
Jack Sayers, Vice Chair

X

Lonnie Mayberry
Lonnie Mayberry

X

ATTEST:

Amber Farnan
Amber Farnan, Mills County Auditor