



CASS COUNTY AUDITOR'S OFFICE

Cass County Courthouse
5 W 7th St, Atlantic, IA 50022
712-243-4570
www.casscountya.us

AUDITOR
Kathy Somers
DEPUTIES
Sheri Karns
Dorene South

LEGAL NOTICE

The Cass County Board of Supervisors hereby gives notice of the establishment of Ordinance Number 39 entitled "Surtax on Iowa Income Tax for Emergency Medical Services."

BE IT ENACTED by the Cass County Board of Supervisors:

SECTION 1. Purpose. The purpose of this ordinance is to comply with Iowa Code 422D Optional Taxes for Emergency Medical Services (EMS) and to establish a one percent (1%) local income surtax following the November 5, 2024 General Election when 76% of voters approved Public Measure A.

Public Measure A stated: Shall the Cass County Board of Supervisors, upon recommendation by the Cass County EMS Advisory Council, for the purpose of funding emergency medical services in Cass County, including, but not limited to, ambulance service, personnel, and equipment, be authorized, for a period of 15 years, to 1) levy and impose a local option income surtax of one percent upon the state individual income tax of each individual taxpayer who is a resident of Cass County on December 31 for each calendar year commencing with the calendar year 2025, and 2) levy and impose an ad valorem tax not exceeding seventy-five cents per one thousand dollars of assessed valuation on all taxable property within Cass County commencing with the levy of property taxes for collection in the fiscal year ending June 30, 2026?

SECTION 2. Definitions. For purposes of this Ordinance:

- (1) "EMS" shall mean medical treatment and transport including transport to a hospital, interfacility transfer of persons within Cass County, as well as under mutual aid agreements and interfacility transfers to services not available in Cass County.
- (2) "Authorized EMS expenses" shall mean, but not be limited to, manpower, training, and all expenses listed in Iowa Code chapter 422D as deemed necessary by the EMS Advisory Council prescribed therein.
- (3) "Local income surcharge" shall be an additional percentage of the final Iowa income tax lawfully owed and paid to the State of Iowa to be subsequently transferred to the EMS trust fund account in Cass County Iowa as prescribed by Iowa Code 422D.6.

SECTION 3. Implementation

3.1 Authority of Implementation: Whereas a vote of greater than 60% of voters of Cass County approved Public Measure A on November 5, 2024, the Cass County Supervisors hereby impose a local income surtax for emergency medical services at a rate of one percent (1%) on the state individual income tax of each individual residing in the County for a period of fifteen (15) consecutive years beginning January 1, 2025.



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3.2 Justification of Implementation: Whereas it is the advice of the Cass County EMS Advisory Council that current funding of emergency medical services in Cass County is inadequate to provide needed EMS equipment and services in Cass County, and would result reduced and/or inadequate EMS services being provided to our citizens, and the citizens of Cass County voted to authorize implementation of this surtax in the general election held November 5th of 2024.

3.3 Decree of Implementation: The Cass County Board of Supervisors, by authority granted by the voters of Cass County, and acting on advice of the Cass County EMS advisory Council, pursuant to Iowa Code 422D, order that a local income surtax of one percent (1%) shall be imposed upon the state income tax of each individual residing in the County for fifteen (15) consecutive years beginning January 1, 2025.

3.4 Disposition and Use of Funds: All revenue collected under this ordinance shall be placed in a emergency medical services trust fund, and assets of the fund shall only be used in accordance with Iowa Code 422D.6.

SECTION 4. Effective Date. This Ordinance shall become effective on the 1st day of January 2025.

SECTION 5. Repealer. All ordinances or parts thereof in conflict with the provision of this ordinance are hereby repealed.

SECTION 6. Severability Clause. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Board of Supervisors