

## CHAPTER 429

(SB 217)

AN ACT relating to county government.

*Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

Section 1. KRS 64.840 is amended to read as follows:

- (1) Except for taxes collected on behalf of the state for which standard receipt forms had been supplied by the state prior to 1974, all county officials shall, upon the receipt of any fine, forfeiture, *tax*, or fee, prepare a receipt that meets the specifications of the state local finance officer, *if the fine, forfeiture, tax, or fee is paid:*
  - (a) *In cash;*
  - (b) *By a party appearing in person to pay; or*
  - (c) *By check, credit card, or debit card account received through the mail, if the party includes an addressed, postage-paid return envelope and a request for receipt.*
- (2) One (1) copy of the receipt shall be given to the person paying the fine, forfeiture, *tax*, or fee and one (1) copy shall be retained by the official for his own records. *One (1) copy of the receipt shall be retained by the official to be placed with the daily bank deposit.*
- (3) *A county government may, but shall not be required to, accept payment of any fine, forfeiture, tax, or fee by debit or credit card account. If an individual chooses to pay a fine, forfeiture, tax, or fee by debit or credit card account, the county government shall recover the transaction fee charged by the issuer of the account as part of and in addition to the original amount of the fine, forfeiture, tax, or fee.*

SECTION 2. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

- (1) *A fiscal court in a county with a county-wide fire protection district formed under KRS Chapter 75 that has entered into an interlocal agreement to provide fire service to the largest city in the county may, through the adoption of an ordinance in accordance with KRS 67.075 and 67.077, merge the boards of the following special districts that are wholly contained within the county:*
  - (a) *Ambulance districts created under KRS 108.080 to 108.180;*
  - (b) *Fire protection districts created under KRS 75.010 to 75.260; and (c)*  
*Local rescue squad districts created under KRS Chapter 39F.*
- (2) *Once the fiscal court has merged any of the boards listed in paragraphs (a) to (c) of subsection (1) of this section, no additional special districts listed in paragraphs (a) to (c) of subsection (1) of this section shall be permitted to be created whose board of directors and taxing authority are not transferred to the emergency services board, and no boundary of a district shall exceed the boundary of the county that the emergency services district represents.*
- (3) *An emergency services board's jurisdiction shall encompass the boundaries of the special districts whose boards and taxing authority it is replacing.*

- (4) *An emergency services board shall have the powers that constitute a taxing district within the meaning of Section 157 of the Constitution of Kentucky.*
- (5) *If an emergency services board chooses to levy the tax allowed in Section 7 of this Act, a certified copy of the ordinance levying the tax shall be filed with the county clerk who shall add the levy to the tax bills of the county. For taxing purposes, the effective date of the tax levy shall be January 1 of the year following the certification of the creation of the emergency services board.*
- (6) *An emergency services board may be dissolved or the boundaries of the districts it represents may be altered if the procedures under KRS 65.164 to 65.176 are followed. If the emergency services board is dissolved, then the boards of the special districts of which it assumed the board duties shall be reappointed according to statute within thirty (30) days of the emergency services board's dissolution, and the original taxing protocol applicable to the specific special district shall apply. Each special district shall assume that portion of the debt attributable to its service. Any unattributable debt shall be assumed by the fiscal court.*

SECTION 3. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

- (1) *Two (2) or more fiscal courts of which one (1) county shall have a county-wide fire protection district formed under KRS Chapter 75 that has entered into an interlocal agreement to provide fire service to the largest city in the county may, through the adoption of concurrent ordinances in accordance with KRS 67.075 and 67.077, merge the boards of the following special districts that are wholly contained within their counties:*
  - (a) *Ambulance districts created under KRS 108.080 to 108.180;*
  - (b) *Fire protection districts created under KRS 75.010 to 75.260; and (c)*  
*Local rescue squad districts created under KRS Chapter 39F.*
- (2) *Once the fiscal courts have merged any of the boards listed in paragraphs (a) to (c) of subsection (1) of this section, no additional special districts listed in paragraphs (a) to (c) of subsection (1) of this section shall be permitted to be created in any of the member counties whose administration and taxing authority are not transferred to the emergency services board, and no boundary of a district shall exceed the boundaries of the counties that the multicounty emergency services district represents.*
- (3) *A multicounty emergency services board's jurisdiction shall encompass the boundaries of the special districts within the member counties whose boards and taxing authority it is replacing.*
- (4) *A multicounty emergency services board shall have the powers that constitute a taxing district within the meaning of Section 157 of the Constitution of Kentucky.*
- (5) *If a multicounty emergency services board chooses to levy the tax allowed in Section 7 of this Act, a certified copy of the ordinance levying the tax shall be filed with the county clerk of each member county who shall add the levy to the tax bills of the county. For taxing purposes, the effective date of the tax levy shall be January 1 of the year following the certification of the creation of the emergency services board.*

- (6) *A multicounty emergency services board may be dissolved or the boundaries altered if the procedures under KRS 65.164 to 65.176 are followed. If the emergency services board is dissolved, then the boards of the special districts of which it assumed the board duties shall be reappointed according to statute within thirty (30) days of the emergency services board's dissolution, and the original taxing protocol applicable to the specific special district shall apply. Each special district shall assume that portion of the debt attributable to its service. Any unattributable debt shall be assumed equally by each fiscal court formerly participating in the multicounty emergency services board.*

SECTION 4. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

*The emergency services board shall be a corporate public body and a political subdivision of the Commonwealth. It may prosecute and defend suits, hire necessary employees, and perform all acts necessary to carry on the work of providing fire fighting, emergency ambulance, and rescue squad services to the community.*

SECTION 5. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

- (1) *The affairs of the emergency services board composed of one (1) county shall be controlled and managed by a board of directors appointed by the county judge/executive with the approval of the fiscal court.*
- (2) *The county judge/executive shall appoint:*
- (a) *One (1) member from each magisterial district of the county; and (b) One (1) additional member from the county at large.*
- (3) (a) *If the board is composed of a number evenly divisible by four (4):*
1. *One-fourth (1/4) of the board members' initial terms shall be one (1) year;*
  2. *One-fourth (1/4) of the board members' initial terms shall be two (2) years;*
  3. *One-fourth (1/4) of the board members' initial terms shall be three (3) years; and*
  4. *One-fourth (1/4) of the board members' initial terms shall be four (4) years.*
- (b) *If the board is composed of a number unevenly divisible by four (4), then the county judge/executive shall appoint the remainder for a term of four (4) years.*
- (4) *After the initial appointment, terms of the board members shall be for four (4) years.*
- (5) *Board members may be reappointed, and they may succeed themselves.*
- (6) *Each board member shall reside in the county.*
- (7) *A majority of the membership of the board shall constitute a quorum.*
- (8) *A member of the board of directors may be removed from office as provided in KRS 65.007.*
- (9) *The county judge/executive shall serve as an ex officio member of the board.*
- (10) *No elected official shall serve as a member of the board.*

- (11) The board shall be appointed within thirty (30) days after the creation of the emergency services board.*

SECTION 6. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

- (1) The affairs of the emergency services board composed of more than one (1) county shall be controlled and managed by a board of directors consisting of no more than eleven (11) members, with the number of members to be determined jointly by the county judges/executive of the member counties.*
- (2) The county judge/executive of each member county shall be entitled to appoint a proportionate share of the board relative to the population of the county according to the most recent federal census estimates of the year in which appointments are to be made with the approval of their respective fiscal courts. With the exception of the expiration of the initial appointment at the creation of the emergency services board, each year an appointment term expires the county judges/executive shall determine which county judge/executive, according to the adjusted population count, shall be allowed to make an additional appointment with the approval of his or her fiscal court. Each member county shall be allowed at least one (1) appointee. In no instance shall the emergency services board encompass more than eleven (11) counties.*
- (3) (a) One-fourth (1/4) of the board members' initial terms shall be one (1) year;*  
*(b) One-fourth (1/4) of the board members' initial terms shall be two (2) years;*  
*(c) One-fourth (1/4) of the board members' initial terms shall be three (3) years; and (d) One-fourth (1/4) of the board members' initial terms shall be four (4) years.*
- (4) After the initial appointment, terms of the board members shall be for four (4) years.*
- (5) Board members may be reappointed, and they may succeed themselves.*
- (6) Each board member shall reside in the county he or she represents.*
- (7) A majority of the membership of the board shall constitute a quorum.*
- (8) A member of the board of directors may be removed from office as provided in KRS 65.007.*
- (9) The county judge/executive of each county shall serve as an ex officio member of the board.*
- (10) No elected official shall serve as a member of the board.*
- (11) The board shall be appointed within thirty (30) days after the creation of the emergency services board.*
- (12) Vacancies in unexpired terms shall be filled by the appointing authority for the remainder of the unexpired term. No reapportionment, in accordance with the provisions of subsection (2) of this section, shall be executed in the instance of a vacancy in an unexpired term.*

SECTION 7. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

- (1) (a) In order to ensure the delivery of adequate services to the community or communities, the emergency services board may levy an ad valorem tax not to exceed ten cents (\$0.10) per one hundred dollars (\$100) of the assessed valuation of all property in the district. The*

*emergency services board ad valorem tax shall be collected by the sheriff of each member county in the same manner as county ad valorem taxes. The sheriff shall be entitled to a fee of four percent (4%) of the amount of the tax collected; and*

*(b) The emergency services board may, in addition to the ad valorem tax in paragraph (a) of this section, charge fees necessary to further defray the costs of its operation.*

- (2) Tax and license fee revenues derived from this section shall be used only for the services described in Section 2 or 3 of this Act.*
- (3) The assets and liabilities of the special districts under the jurisdiction of the emergency services board shall be maintained separately, but shall be managed by the emergency services board.*

SECTION 8. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

*The emergency services board may contract with private and public entities to provide fire, ambulance, and emergency squad services.*

SECTION 9. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

- (1) Once an emergency services board assumes control over fire, ambulance, or emergency squad districts, a fiscal court, or fiscal courts through an interlocal agreement, may opt to provide fire, ambulance, and emergency squad services directly or through an agency of county government. If that is the case, a dedicated ad valorem tax for the provision of fire, ambulance, and emergency squad services exclusive of all other taxes may be levied by the county or counties. The provisions of the ad valorem tax of Section 7 of this Act shall apply.*
- (2) The initial levy of the ad valorem tax for the provision of funding to the emergency services board under this section shall not be subject to the recall provisions of KRS 68.245 or 132.023, whichever is applicable. Subsequent changes to the amount shall be subject to the provisions of KRS 68.245 or 132.023, whichever is applicable.*

SECTION 10. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

*In counties where ambulance districts created under the provisions of KRS 108.080 to 108.180; fire protection districts created under the provisions of KRS 75.010 to 75.260; or local rescue squad districts created under the provisions of KRS Chapter 39F exist and have enacted an ad valorem tax, the emergency services board may leave those ad valorem tax levies in place. The emergency services board may levy its permitted funding mechanisms in addition to these existing taxes, but the aggregate of the existing tax levied by the original district or districts, and the tax levied by the emergency services board shall not exceed the limits prescribed in Section 7 of this Act.*

SECTION 11. A NEW SECTION OF KRS CHAPTER 65 IS CREATED TO READ AS FOLLOWS:

*If a fiscal court chooses to create an emergency services board, the provisions of Sections 2 to 11 of this Act shall supersede the structure of the boards of directors and the taxing privileges under KRS 108.080 to 108.180, KRS 75.010 to 75.260, and KRS Chapter 39F. The remaining provisions*

*of KRS 108.080 to 108.180, KRS 75.010 to 75.260, and KRS Chapter 39F, applicable to the operation of the fire department, ambulance service, or emergency squad, shall remain in effect.*

Section 12. KRS 65.164 is amended to read as follows:

As used in KRS 65.166 to 65.176, the word "district" shall mean any board, commission or special district created pursuant to the following statutes: *Sections 2 to 11 of this Act*, KRS 75.010 to 75.260; KRS 104.450 to 104.680; KRS 108.010 to 108.070; KRS 184.010 to 184.300; KRS 220.010 to 220.613; KRS 266.010 to 266.990; KRS 267.010 to 267.990; KRS 268.010 to 268.990; or KRS 269.100 to 269.270.

**Approved April 21, 2000**