

**75A.050 Trustees' power to provide fire services, emergency medical services, or rescue services -- Levy, assessment, and collection of tax to defray expenses -- Sheriff's collection fee**

- (1) (a) Upon the creation of a district, the trustees of a district are authorized to provide fire services, emergency medical services subject to KRS Chapter 311A, or rescue services pursuant to KRS Chapter 39F, as provided in paragraph (c) of this subsection, and to levy a tax upon the property in the district.
- (b) The property taxed shall be subject to county tax, and the tax levied by the board upon creation of the district shall be approved by the county fiscal court, consolidated local government, charter county government, or unified local government having jurisdiction over the district at the time of passage of the ordinance creating the district. The tax shall not exceed ten cents (\$0.10) per one hundred dollars (\$100) of valuation as assessed for county taxes, for the purpose of defraying the expenses for the provision of fire services or rescue services. The rate set in this subsection shall apply, notwithstanding the provisions of KRS 132.023.
- (c) The district that establishes and operates an emergency ambulance service and is the primary service provider in the district may levy a tax upon the property in the district. The tax to be levied shall be proposed by the board, shall be approved by the county fiscal court, consolidated local government, charter county government, or unified local government having jurisdiction over the district and the tax shall not exceed twenty cents (\$0.20) per one hundred dollars (\$100) of valuation as assessed for county taxes, for the purpose of defraying the expenses of the provision of fire services, emergency medical services, or rescue service, or to make contracts for fire protection for the districts as provided in KRS 75.050. The rate set in this subsection shall apply, notwithstanding KRS 132.023.
- (d)
  1. Any increase of the total tax levy beyond the rate initially approved by the board and authorized by the county fiscal court, consolidated local government, charter county government, or unified local government shall be subject to KRS 132.023. Any increase in excess of the annual compensating rate for the consolidated emergency services district shall require the approval of the county fiscal court, consolidated local government, charter county government, or unified local government having jurisdiction over the district. If at any time an election resulting from a recall petition pursuant to KRS 132.017 is required, the question shall be presented to all voters in every precinct for which any part of the precinct is served by the district subject to the recall petition.
  2. If two (2) or more established consolidated emergency services merge to create a new consolidated emergency services district, as authorized in this chapter, the initial tax to be levied, as proposed by the board, shall be approved by the county fiscal court, consolidated local government, charter county government, or unified local government having

jurisdiction over the district, and the initial tax levied shall not exceed the highest tax rate currently levied by one (1) of the merging districts. Any increase to the initial tax rate shall be subject to KRS 132.023. Any increase in excess of the annual compensating rate for the consolidated emergency services district shall require the approval of the county fiscal court, consolidated local government, charter county government, or unified local government having jurisdiction over the district. If at any time an election resulting from a recall petition pursuant to KRS 132.017 is required, the question shall be presented to all voters in every precinct for which any part of the district serves.

- (2) The property valuation administrator of the county in which the district is created, with the cooperation of the board, shall note on the tax rolls the taxpayers and valuation of the property subject to such assessment. The county clerk shall compute the tax on the regular state and county tax bills in such manner as may be directed by regulation of the Department of Revenue.
- (3) These taxes shall be subject to the same delinquency date, discounts, penalties, and interest as are applied to the collection of ad valorem taxes and shall be collected by the sheriff of the county involved and accounted for to the treasurer of the district. The sheriff shall be entitled to a fee of the amount collected by him. The fiscal court shall, in the ordinance set forth in subsection (2) of this section and in consultation with the sheriff and the consolidated emergency services district, set a collection fee for the sheriff in an amount not to exceed four and one-fourth percent (4.25%).

**Effective:** June 29, 2021

**History:** Created 2021 Ky. Acts ch. 116, sec. 5, effective June 29, 2021.