

**COMMONWEALTH OF KENTUCKY STATE FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2016 REGULAR SESSION**

MEASURE

2016 BR NUMBER **1744**

SENATE BILL NUMBER **232**

RESOLUTION NUMBER _____

AMENDMENT NUMBER _____

SUBJECT/TITLE **An ACT relating to fire protection and volunteer fire department districts in consolidated local governments.**

SPONSOR **Senator J. Adams**

NOTE SUMMARY

FISCAL ANALYSIS: IMPACT NO IMPACT INDETERMINABLE IMPACT

LEVEL(S) OF IMPACT: STATE LOCAL FEDERAL

BUDGET UNIT(S) IMPACT: _____

FUND(S) IMPACT: GENERAL ROAD FEDERAL RESTRICTED AGENCY _____ OTHER

FISCAL SUMMARY

| FISCAL ESTIMATES | 2015-2016 | 2016-2017 | 2017-2018 | ANNUAL IMPACT AT FULL IMPLEMENTATION |
|---------------------|-----------|-----------|-----------|--------------------------------------|
| REVENUES | | | | |
| EXPENDITURES | | | | |
| NET EFFECT | | | | |

() indicates a decrease/negative

MEASURE’S PURPOSE: This measure allows fire protection districts or volunteer fire departments within a county with a consolidated government to establish a property tax rate greater than 10 cents per \$100 of assessed value. This increased tax rate must be approved by a majority vote of the property owners of each fire district.

PROVISIONS/MECHANICS: This measure amends KRS 75.040 to allow for a property tax increase for property owners in fire districts located in counties with a consolidated government, upon the majority vote of the property holders of the fire district. The vote shall occur at the same time the district votes on the fire district board of trustees and lists the requirements of the notice required by KRS 75.031(2), as well as the language that must appear on the ballot. Any rate proposed by this measure shall be excluded from application of KRS 132.023, which outlines the usual procedure for exceeding tax rate limits for special purpose governmental entities. The rate increase approved by the voters of the district shall apply to the year in which the rate was approved and thereafter, unless ballot language establishes a later effective date or limits the term it will apply.

FISCAL EXPLANATION: There is no fiscal impact to the state for this measure. There is a Local Mandate Fiscal Impact Estimate for this bill.

DATA SOURCE(S):LRC Staff

PREPARER: Stephanie Rich **NOTE NUMBER:** 114 **REVIEW:** JRS **DATE:** 3/1/2016