

1 AN ACT relating to fire protection and making an appropriation therefor.

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

3 ➔Section 1. KRS 95A.520 is amended to read as follows:

- 4 (1) ***For volunteer fire departments merging prior to the effective date of this Act,*** the
5 Commission on Fire Protection Personnel Standards and Education shall pay to the
6 merged district, for the first, second, and third years after the merger, the number of
7 qualified shares of volunteer fire department aid allotted under KRS 95A.262(2)
8 equal to the total number of qualified shares that each department would have
9 received previous to merger;
- 10 (2) The Commission on Fire Protection Personnel Standards and Education shall pay to
11 the merged district, for the fourth, fifth, and sixth years after the merger, the number
12 of qualified shares of volunteer fire department aid allotted under KRS 95A.262(2)
13 equal to fifty percent (50%) of the total number of qualified shares that each
14 department would have received previous to merger, plus one (1) yearly disbursement of
15 four thousand dollars (\$4,000) as a merger incentive; and
- 16 (3) The Commission on Fire Protection Personnel Standards and Education shall pay to
17 the merged district, for the seventh year after the merger and thereafter, one (1)
18 qualified share of volunteer fire department aid allotted under KRS 95A.262(2).

19 ➔SECTION 2. A NEW SECTION OF KRS CHAPTER 95A IS CREATED TO
20 READ AS FOLLOWS:

- 21 ***(1) For volunteer fire departments merging on or after the effective date of this Act,***
22 ***the Commission on Fire Protection Personnel Standards and Education shall pay***
23 ***to the resulting merged district the number of qualified shares of volunteer fire***
24 ***department aid allotted under KRS 95A.262(2) equal to the total number of***
25 ***qualified shares that each merging department would have received prior to***
26 ***merger for a period of twenty (20) years after the date of the merger. Upon the***
27 ***expiration of the twenty (20) year period, the merged district shall be entitled to***

1 one (1) share.

2 (2) If the resulting merged district does not remain qualified to receive the volunteer
 3 fire department aid under subsection (1) of this section, then the Commission on
 4 Fire Protection Personnel Standards and Education shall suspend all payments
 5 calculated under subsection (1) of this section. The merged district shall have
 6 ninety (90) days to come into compliance with the requirements for qualification.
 7 If the merged district does so, then the commission shall resume payments as
 8 calculated under subsection (1) of this section. If the merged district does not
 9 come into compliance within ninety (90) days of the loss of qualification, then the
 10 commission shall not resume payments as calculated under subsection (1) of this
 11 section. Should the merged district come into compliance after ninety (90) days, it
 12 shall receive only one (1) qualified share of the volunteer fire department aid
 13 under KRS 95A.262(2).

14 ➔Section 3. KRS 95A.540 is amended to read as follows:

15 For volunteer fire departments merging prior to the effective date of this Act, if a new
 16 volunteer fire department is created from territory in an existing fire department merged
 17 under the provisions of KRS 95A.500 to 95A.560, the newly created volunteer fire
 18 district shall be able to receive one (1) share at the next regular disbursement date, if
 19 qualified. The parent fire department shall have aid allotted under KRS 95A.262(2)
 20 reduced by one (1) qualified share for calculations of aid, for the first, second, third,
 21 fourth, fifth, and sixth years after merger.

22 ➔SECTION 4. A NEW SECTION OF KRS CHAPTER 95A IS CREATED TO
 23 READ AS FOLLOWS:

24 For volunteer fire departments merging on or after the effective date of this Act, if a
 25 new volunteer fire department is created from territory in an existing fire department
 26 merged under the provisions of KRS 95A.500 to 95A.560, the newly created volunteer
 27 fire department shall be able to receive one (1) share at the next regular disbursement date,

1 if qualified. The parent fire department shall have aid allotted under KRS 95A.262(2)
 2 reduced by one (1) qualified share for calculations of aid for the remainder of the
 3 twenty (20) year period after the merger for which the parent volunteer fire department
 4 was able to receive more than one (1) share.

5 ➔SECTION 5. A NEW SECTION OF KRS CHAPTER 75 IS CREATED TO
 6 READ AS FOLLOWS:

7 (1) (a) A fire protection district or a volunteer fire department district in existence
 8 on or after the effective date of this Act may adopt the alternative trustee
 9 board structure and tax rate provisions under Sections 6, 7, and 8 of this
 10 Act. In order to adopt the alternative trustee board structure and rate
 11 provisions, the trustees of the district shall first pass a resolution and
 12 forward that to the county judge/executive of the county, or executive head
 13 of a merged government having county-level jurisdiction wherein the
 14 district is located.

15 (b) If the district is located in more than one (1) county, the trustees shall
 16 forward that resolution to the county judge/executive or executive head in
 17 each county containing a portion of the district. The resolution shall be
 18 presented to the county judge/executive or executive head before February 1
 19 of any year preceding the day fixed by law for the election of trustees as set
 20 out in Section 7 of this Act.

21 (2) (a) The fiscal court or fiscal courts of the county, or legislative body of a
 22 merged government having county-level jurisdiction in the county where
 23 the district is located, upon receipt of a resolution from the board of
 24 trustees, may enact an ordinance adopting the alternative trustee board
 25 structure and tax rate provisions.

26 (b) In order to enable the election of the trustees immediately following the date
 27 of the effective date of the ordinance, the ordinance shall be effective no

1 later than April 1 of the year preceding the day fixed by law for the holding
2 of a regular election.

3 (c) A fire district shall not adopt the alternative trustee board structure and tax
4 rate provisions unless each fiscal court or legislative body of a merged
5 government having county-level jurisdiction in each county containing all
6 or a portion of the fire district has adopted an ordinance as set out in this
7 section.

8 (3) If the fiscal court passes an ordinance adopting the alternative trustee board
9 structure and tax rate provisions, the terms of trustees appointed by the county
10 judge/executive or executive head of a merged government under KRS 75.031
11 shall expire on December 31 of the year the ordinance becomes effective.

12 ➔SECTION 6. A NEW SECTION OF KRS CHAPTER 75 IS CREATED TO
13 READ AS FOLLOWS:

14 (1) (a) If the fiscal court or fiscal courts or the appropriate legislative body or
15 bodies have passed an ordinance pursuant to Section 5 of this Act allowing
16 the board of trustees of the district to adopt the alternative trustee board
17 structure and tax rate provisions in operating a fire department and
18 emergency ambulance service in lieu of the provisions of KRS 75.040, the
19 trustees of a district are authorized to operate a fire department and
20 emergency ambulance service as provided in subsection (6) of this section
21 and to levy an ad valorem tax upon the property in the district. In setting the
22 tax rate for the first time after adopting the alternative trustee board
23 structure and tax rate provisions, the board shall begin with the tax rates
24 previously in place immediately prior to the adoption of the alternative
25 structure and rate provisions. Property that may be taxed includes property
26 within cities in a fire protection district or a volunteer fire department
27 district:

- 1 1. As provided by KRS 75.022; or
2 2. Within the metes and bounds of a city that does not maintain a regular
3 fire department as defined by KRS 95.010(3)(b).

4 (b) The property taxed shall be subject to county tax, and shall be used for the
5 purpose of defraying the expenses of the establishment, maintenance, and
6 operation of the fire department or to make contracts for fire protection for
7 the districts as provided in KRS 75.050. Any rates set under this subsection
8 shall be subject to Section 9 of this Act. Upon the request of the fire district,
9 the Department for Local Government may calculate for the district the
10 compensating tax rate as defined in KRS 132.010 and the rate that would
11 produce revenue of four percent (4%) in excess of the compensating tax rate
12 on behalf of the fire district. The Department for Local Government may
13 promulgate administrative regulations to ensure information is submitted in
14 a uniform format or as otherwise deemed appropriate, in its discretion, to
15 facilitate these calculations.

16 (2) The establishment, maintenance, and operation of a fire protection district or
17 volunteer fire department district shall include but not be limited to the following
18 activities:

- 19 (a) Acquisition and maintenance of adequate fire protection facilities;
20 (b) Acquisition and maintenance of adequate firefighting equipment;
21 (c) Recruitment, training, and supervision of firefighters;
22 (d) Control and extinguishment of fires;
23 (e) Prevention of fires;
24 (f) Conducting fire safety activities;
25 (g) Payment of compensation to firefighters and providing the necessary
26 support and supervisory personnel;
27 (h) Payment for reasonable benefits or a nominal fee to volunteer firefighters

- 1 when benefits and fees do not constitute wages or salaries under KRS
2 Chapter 337 and are not taxable as income to the volunteer firefighters
3 under Kentucky or federal income tax laws; and
- 4 (i) The use of fire protection district equipment for activities which are for a
5 public purpose and which do not materially diminish the value of the
6 equipment.
- 7 (3) The property valuation administrator of the county or counties involved, with the
8 cooperation of the board of trustees, shall note on the tax rolls the taxpayers and
9 valuation of the property subject to the assessment. The county clerk shall
10 compute the tax on the regular state and county tax bills in the manner directed
11 by administrative regulation of the Department of Revenue.
- 12 (4) The taxes shall be subject to the same delinquency date, discounts, penalties, and
13 interest as are applied to the collection of ad valorem taxes and shall be collected
14 by the sheriff of the county or counties involved and accounted for to the
15 treasurer of the district. The sheriff shall be entitled to a fee of one percent (1%)
16 of the amount collected by him or her.
- 17 (5) Nothing in this subsection shall be construed to prevent the trustees of a fire
18 protection district located in a city or county which provides emergency
19 ambulance service from using funds derived from taxes for the purpose of
20 providing supplemental emergency medical services, so long as the mayor of the
21 city, the county judge/executive of the county, or the executive head of a merged
22 county-level government, as appropriate, certifies to the trustees in writing that
23 supplemental emergency medical services are reasonably required in the public
24 interest. For the purposes of this subsection, "supplemental emergency medical
25 services" may include EMR, EMT, EMT-A, and paramedic services rendered at
26 the scene of an emergent accident or illness until an emergency ambulance can
27 arrive at the scene.

1 (6) The trustees of those fire protection districts or volunteer fire department districts
 2 whose districts or portions thereof do not receive emergency ambulance services
 3 from an emergency ambulance service district or, whose districts are not being
 4 served by an emergency ambulance service operated or contracted by a city or
 5 county government, may develop, maintain, and operate or contract for an
 6 emergency ambulance service as part of any fire department created pursuant to
 7 this chapter. No taxes levied pursuant to subsection (1) of this section shall be
 8 used to develop, maintain, operate, or contract for an emergency ambulance
 9 service until the tax year following the year the trustees of the district authorize
 10 the establishment of the emergency ambulance service.

11 ➔SECTION 7. A NEW SECTION OF KRS CHAPTER 75 IS CREATED TO
 12 READ AS FOLLOWS:

13 (1) (a) 1. If the fiscal court or legislative body of a merged government having
 14 county-level jurisdiction in the county where the district is located has
 15 passed an ordinance pursuant to Section 5 of this Act allowing the
 16 board of trustees of the district to adopt the alternative trustee board
 17 structure and tax rate provisions in lieu of KRS 75.031, the affairs of
 18 the district shall be conducted by the board of trustees consisting of
 19 seven (7) members. One (1) member shall be appointed by the county
 20 judge/executive, or executive head of a merged government having
 21 county-level jurisdiction where the district is primarily located. Two
 22 (2) members of the board of trustees shall be elected by the firefighters
 23 who are members of the district and shall be members of the district.
 24 Four (4) members of the board of trustees shall be property owners
 25 who own real or personal property which is subject to the fire
 26 protection tax pursuant to Section 6 of this Act, who personally reside
 27 in the district, and who are not active firefighters and shall be elected

1 by the property owners of the district. Property owners voting to select
2 representatives to the board of trustees shall have attained the age of
3 eighteen (18). The county judge/executive of the county in which the
4 greater part of the district is located shall, with the approval of the
5 fiscal court, or executive head of a merged government having county-
6 level jurisdiction in the county where the district is located, with the
7 approval of the legislative body of that merged government, appoint
8 one (1) member of the board of trustees.

9 2. In counties containing a city of the first class, the trustee appointed by
10 the county judge/executive, or executive head of a merged
11 government, to serve in volunteer fire prevention districts shall reside
12 within the boundaries of that county.

13 3. After the alternative board structure is approved pursuant to Section 5
14 of this Act, a trustee shall not have his or her term of office affected by
15 such approval, except as provided in this subparagraph. Any trustee
16 whose term of office is scheduled to expire prior to January 1 of the
17 year following the adoption of the alternative board structure shall
18 have his or her term of office extended to December 31 of that year. If
19 the term of office expires in a year in which no regular election is
20 scheduled to be held, then that trustee's term shall be extended
21 through December 31 of the year during which the next regular
22 election is held. On the expiration of the respective terms, the
23 successor to each shall have the same qualifications as his or her
24 predecessor and shall be elected for a term of four (4) years. Elected
25 trustees' terms shall commence on January 1 of the year following the
26 regular election at which they are elected and shall expire on
27 December 31. The member appointed by the county judge/executive or

1 executive head of a merged government shall serve for a term of four
2 (4) years and the term shall commence on January 1 of the year
3 following the regular election at which elected trustees are elected and
4 shall expire on December 31. In the event of a vacancy in the term of
5 an appointed or elected trustee, the county judge/executive or
6 executive head of a merged government shall appoint a trustee with
7 the approval of the respective fiscal court or the legislative body of a
8 merged government, for the remainder of the term.

9 (b) An appointed trustee may be removed from office as provided by KRS
10 65.007.

11 (c) No person shall be an elected trustee who, at the time of his or her election,
12 is not a citizen of Kentucky and has not attained the age of twenty-one (21).

13 (d) Unless otherwise provided by law, an elected firefighter trustee may be
14 removed from office by the county judge/executive or executive head of a
15 merged government of the county in which the greater part of the district is
16 located. An elected firefighter trustee may be removed after a hearing with
17 notice as required by KRS Chapter 424, for inefficiency, neglect of duty,
18 malfesance, or conflict of interest. The hearing shall be initiated and
19 chaired by the county judge/executive of the county or the executive head of
20 the merged government, who shall prepare a written statement setting forth
21 the reasons for removal. The trustee to be removed shall be notified of his or
22 her proposed removal and the reasons for the proposed removal by
23 registered mail sent to his or her last known address at least ten (10) days
24 prior to the hearing. The person proposed to be removed may employ
25 counsel to represent him or her. A record of the hearing shall be made by
26 the county judge/executive or mayor respectively.

27 (e) The removal of an elected firefighter trustee of a fire protection district

1 shall be subject to the approval of the fiscal court or legislative body of a
2 merged government of the county in which the greater part of the district is
3 located.

4 (f) An elected firefighter trustee removed pursuant to paragraphs (d) and (e) of
5 this subsection may appeal, within ten (10) days of the rendering of the
6 decision of the fiscal court or legislative council, respectively, to the Circuit
7 Court of the county in which the greater part of the district is located. The
8 scope of the appeal shall be limited to whether the county judge/executive,
9 fiscal court, executive head or legislative body of a merged government,
10 respectively, abused their discretion in removing the trustee.

11 (2) (a) The elective offices of members of the board of trustees shall be filled by an
12 election to be held once each year on the same day and during the same
13 hours as the regular election in November. The polls shall be located at the
14 principal fire house in the district. The date, time, and place of the election
15 shall be advertised in accordance with KRS 424.120. This notice shall be
16 advertised at least thirty (30) days prior to the election date and shall
17 include the names and addresses of the candidates to be voted on for each
18 position of trustee. In lieu of the published notice for the election of the
19 firefighter trustees, written notice containing the information required to be
20 advertised may be sent by first-class mail to each firefighter member of the
21 fire protection district or volunteer fire department district, addressed to the
22 firefighter at his or her residence, at least thirty (30) days prior to the
23 election date. The nominations for candidates for trustees both representing
24 the firefighters and the property owners residing in the district shall be
25 made in accordance with the bylaws of the department.

26 (b) 1. Prior to the commencement of voting on each regular election day, in
27 every precinct polling place containing all or a portion of the fire

- 1 *district, a sign shall be posted by the fire district that:*
- 2 *a. Contains the following statement: "Elections for (name of fire*
- 3 *district) board of trustees are being conducted today during the*
- 4 *hours of 6 a.m. to 6 p.m. Property owners containing property*
- 5 *within the boundaries of this fire district may cast their votes for*
- 6 *property owner trustees of the fire district at: (name, address,*
- 7 *and nonemergency telephone number of the principal fire house*
- 8 *of the district);*
- 9 *b. Contains letters at least one (1) inch in height, in black, on a*
- 10 *white background; and*
- 11 *c. Is easily visible by voters casting their vote at the precinct polling*
- 12 *place, but separate from the operations of the election officers*
- 13 *conducting the regular election activities.*
- 14 *2. The location of the sign shall be subject to regulation by the State*
- 15 *Board of Elections through the promulgation of administrative*
- 16 *regulations in accordance with KRS Chapter 13A. KRS 117.235,*
- 17 *119.185, and 119.255 shall apply to the posting and contents of the*
- 18 *sign.*
- 19 *(3) The trustees shall elect from their number a chairman, a secretary, and a*
- 20 *treasurer, the latter of whom shall give bond in an amount as shall be determined*
- 21 *by the county judge/executive or executive head of a merged government of the*
- 22 *county in which the greater part of the fire protection district is located,*
- 23 *conditioned upon the faithful discharge of the duties of his or her office, and the*
- 24 *faithful accounting for all funds which may come into his or her possession as*
- 25 *treasurer. The premiums on the bonds shall be paid out of the funds of the*
- 26 *district.*

27 ➔SECTION 8. A NEW SECTION OF KRS CHAPTER 75 IS CREATED TO

1 READ AS FOLLOWS:

2 (1) A fire protection subdistrict may be formed according to the provisions of this
3 section for districts adopting the alternative trustee board structure and tax rate
4 provisions of Sections 6 and 7 of this Act. A fire protection subdistrict shall:

5 (a) Be located within the territorial limits of a fire protection district or
6 volunteer fire department district;

7 (b) Have a continuous boundary; and

8 (c) Be managed by the board of trustees of the district, which shall:

9 1. Impose an ad valorem tax on property in the subdistrict in addition to
10 the ad valorem tax the board imposes on property in the district as a
11 whole; and

12 2. Expend the revenue from that additional tax on improved fire
13 protection facilities and services for the subdistrict.

14 (2) Persons desiring to form a fire protection subdistrict shall present a petition to
15 the fiscal court clerk and to each member of the fiscal court or clerk of the
16 legislative body of the merged government and to each member of the legislative
17 body having county-level jurisdiction in the county containing the district. The
18 petition shall be accompanied by a map and a metes and bounds description or
19 other description which specifically identifies the boundaries of the proposed
20 subdistrict. The petition shall be signed by more than sixty percent (60%) of the
21 persons who both:

22 (a) Live within the proposed subdistrict; and

23 (b) Own property that is located within the proposed subdistrict and which is
24 subject to taxation by the district under Section 6 of this Act.

25 (3) The petition shall contain the name and address of each petitioner and the
26 address of each petitioner's property that is located within the proposed
27 subdistrict. It shall be in substantially the following form: "The following owners

1 of property located within (insert the name of the fire protection district or
2 volunteer fire department district) hereby petition the fiscal court (or legislative
3 body of a merged government having county-level jurisdiction in the county
4 containing the district) to form a fire protection subdistrict located at (insert a
5 brief description of the location of the proposed subdistrict). The board of trustees
6 of (insert the name of the fire protection district or volunteer fire department
7 district) shall have the authority to impose a special ad valorem tax of (insert
8 amount) on each one hundred dollars (\$100) worth of property assessed for local
9 taxation in the subdistrict, in order to provide enhanced fire protection for the
10 subdistrict. This tax shall be in addition to the ad valorem tax imposed by the
11 trustees on the district as a whole."

12 (4) Upon receipt of the petition, the fiscal court or legislative body of a merged
13 government shall hold a hearing and provide notification in the manner required
14 for creation of a taxing district under KRS 65.182(2) to (5). Following the
15 hearing, the fiscal court or legislative body shall set forth its written findings of
16 fact and shall approve or disapprove the formation of the subdistrict. The
17 creation of the subdistrict shall be of legal effect only upon the adoption of an
18 ordinance in accordance with KRS 67.075 to 67.077. A certified copy of the
19 ordinance creating the subdistrict shall be filed with the county clerk.

20 (5) Upon the creation of a fire protection subdistrict, the trustees shall levy a tax, not
21 to exceed the amount stated in the petition, on the property in the subdistrict, for
22 the purpose of improving fire protection facilities and services in the subdistrict.
23 Any rates set under this section shall be subject to Section 9 of this Act. Upon the
24 request of the fire district, the Department for Local Government may calculate
25 for the subdistrict the compensating tax rate as defined in KRS 132.010 and the
26 rate that would produce revenue of four percent (4%) in excess of the
27 compensating tax rate. The Department for Local Government may promulgate

1 administrative regulations to ensure information is submitted in a uniform
2 format or as otherwise deemed appropriate, in its discretion, to facilitate these
3 calculations. In setting the tax rate for the first time after adopting the alternative
4 trustee board structure and tax rate provisions for a subdistrict already in
5 existence, the board shall begin with the tax rates previously in place immediately
6 prior to the adoption of the alternative structure and rate provisions.

7 (6) The county clerk shall add the levy to the tax bills of the affected property owners.
8 For taxing purposes, the effective date of the tax levy shall be January 1 of the
9 year following the certification and creation of the subdistrict. The tax shall be
10 administered in the same manner as the tax on the entire district under KRS
11 75.040(2) and (3).

12 (7) The board of trustees shall not reduce the tax rate imposed on property in the
13 district as a whole as a result of receiving extra revenue from the additional tax
14 on property in the subdistrict. The trustees shall expend the extra revenue solely
15 on improving fire protection facilities and services in the subdistrict and shall not
16 expend the extra revenue on facilities or services that are shared by the entire
17 district.

18 (8) Fire subdistrict taxes shall be placed on the tax bill in a place separate from the
19 bill of the fire district tax so that ratepayers can ascertain the amount of each tax
20 and its rate.

21 (9) The sheriff shall separately account to the fire district for the funds collected for
22 each subdistrict within the fire district.

23 (10) Fire districts shall maintain a separate accounting of all subdistrict funds, and if
24 there is more than one (1) subdistrict, a separate accounting for each subdistrict.

25 ➔Section 9. KRS 132.023 is amended to read as follows:

26 (1) No special purpose governmental entity or fire district shall levy a tax rate which
27 exceeds the compensating tax rate until the taxing district has complied with the

1 provisions of subsection (2) of this section.

- 2 (2) (a) A special purpose governmental entity or fire district proposing to levy a tax
3 rate which exceeds the compensating tax rate shall hold a public hearing to
4 hear comments from the public regarding the proposed tax rate. The hearing
5 shall be held in the same location where the governing body of the city or
6 county where the largest number of citizens served by the special purpose
7 governmental entity or the fire district, as applicable, reside meets, and shall
8 be held immediately before a regularly scheduled meeting of that governing
9 body.
- 10 (b) The special purpose governmental entity or fire district shall advertise the
11 hearing by causing to be published at least twice in two (2) consecutive
12 weeks, in the newspaper of largest circulation in the county, a display type
13 advertisement of not less than twelve (12) column inches, the following:
- 14 1. The tax rate levied in the preceding year, and the revenue produced by
15 that rate;
 - 16 2. The tax rate proposed for the current year and the revenue expected to be
17 produced by that rate;
 - 18 3. The compensating tax rate and the revenue expected from it;
 - 19 4. The revenue expected from new property and personal property;
 - 20 5. The general areas to which revenue in excess of the revenue produced in
21 the preceding year is to be allocated;
 - 22 6. A time and place for the public hearing which shall be held not less than
23 seven (7) days, nor more than ten (10) days, after the day that the second
24 advertisement is published;
 - 25 7. The purpose of the hearing; and
 - 26 8. A statement to the effect that the General Assembly has required
27 publication of the advertisement and the information contained therein.

- 1 (c) In lieu of the two (2) published notices, a single notice containing the required
2 information may be sent by first-class mail to each person owning real
3 property in the special purpose governmental entity or fire district, as
4 applicable, addressed to the property owner at his residence or principal place
5 of business as shown on the current year property tax roll.
- 6 (d) The hearing shall be open to the public. All persons desiring to be heard shall
7 be given an opportunity to present oral testimony. The board of the special
8 purpose governmental entity or fire district may set reasonable time limits for
9 testimony.
- 10 (3) (a) That portion of a tax rate levied by an action of a special purpose
11 governmental entity or fire district which will produce revenue from real
12 property, exclusive of revenue from new property, more than four percent
13 (4%) over the amount of revenue produced by the compensating tax rate shall
14 be subject to a recall vote or reconsideration by the special purpose
15 governmental entity or fire district, as provided for in KRS 132.017, and shall
16 be advertised as provided in paragraph (b) of this subsection.
- 17 (b) The special purpose governmental entity or fire district shall, within seven (7)
18 days following adoption of an ordinance, order, resolution, or motion to levy a
19 tax rate which will produce revenue from real property, exclusive of revenue
20 from new property, more than four percent (4%) over the amount of revenue
21 produced by the compensating tax rate, cause to be published, in the
22 newspaper of largest circulation in the county, a display type advertisement of
23 not less than twelve (12) column inches the following:
- 24 1. The fact that the taxing district has adopted a rate;
 - 25 2. The fact that the part of the rate which will produce revenue from real
26 property, exclusive of new property, in excess of four percent (4%) over
27 the amount of revenue produced by the compensating tax rate is subject

1 to recall; and
2 3. The name, address, and telephone number of the county clerk of the
3 county in which the special purpose governmental entity ***or fire district***
4 is located, with a notation to the effect that that official can provide the
5 necessary information about the petition required to initiate recall of the
6 tax rate.

7 **(4) As used in this section, "fire district" means a fire protection district or volunteer**
8 **fire department district, or a subdistrict thereof, operating under KRS Chapter 75**
9 **and subject to this section.**