

1 AN ACT relating to fire districts.

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

3 ➔Section 1. KRS 75.040 is amended to read as follows:

4 (1) (a) Upon the creation of a fire protection district or a volunteer fire department
5 district as provided in KRS 75.010 to 75.031, the trustees of a district are
6 authorized to establish and operate a fire department and emergency
7 ambulance service as provided in subsection (6) of this section and to levy a
8 tax upon the property in the district. Property that may be taxed includes
9 property within cities in a fire protection district or a volunteer fire department
10 district:

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

14 The property taxed shall be subject to county tax, and the tax levied by the
15 district shall not exceed ten cents (\$0.10) per one hundred dollars (\$100) of
16 valuation as assessed for county taxes, for the purpose of defraying the
17 expenses of the establishment, maintenance, and operation of the fire
18 department or to make contracts for fire protection for the districts as provided
19 in KRS 75.050. The rate set in this subsection shall apply, notwithstanding the
20 provisions of KRS 132.023.

21 (b) 1. A fire protection district or a volunteer fire department district that
22 establishes and operates an emergency ambulance service and is the
23 primary service provider in the district may levy a tax upon the property
24 in the district not to exceed twenty cents (\$0.20) per one hundred dollars
25 (\$100) of valuation as assessed for county taxes, for the purpose of
26 defraying the expenses of the establishment, maintenance, and operation
27 of the fire department and emergency ambulance service or to make

1 contracts for fire protection for the districts as provided in KRS 75.050.
2 The rate set in this subsection shall apply, notwithstanding the
3 provisions of KRS 132.023.

- 4 2. For the provisions of this paragraph, and for subsection (6)(b) of KRS
5 75.015, a fire protection district or a volunteer fire department district,
6 or subdistrict, shall be deemed to be the primary service provider of
7 emergency ambulance service within the district or subdistrict
8 boundaries in the county containing the majority of the population
9 served by the district or subdistrict unless the board of trustees, by
10 resolution, notifies in writing the executive authorities of the local
11 governments having any jurisdiction within the boundaries of the
12 district or subdistrict that the fire protection district or a volunteer fire
13 department district, or subdistrict, shall not be deemed to be the
14 primary service provider of emergency ambulance service within the
15 district or subdistrict boundaries in the county containing the majority
16 of the population served by the district or subdistrict. The notification
17 shall contain an effective date of the action, and on that effective date:
18 a. The fire protection district or volunteer fire department district
19 shall no longer be authorized to levy a tax in excess of the
20 amount set out in subsection (1)(a) of this subsection; and
21 b. Any subdistrict of a fire protection district or a volunteer fire
22 department district as set out in KRS 75.015 shall no longer be
23 authorized to levy a tax in excess of the amount set out in
24 subsection (6)(a) of KRS 75.015.
- 25 3. If a fire protection district or a volunteer fire department district, or
26 subdistrict, is the primary service provider of emergency ambulance
27 service within the district or subdistrict boundaries in the county

1 containing the majority of the population served by the district or
2 subdistrict, any other emergency ambulance service provider
3 providing emergency ambulance service within the boundaries of the
4 district or subdistrict in the county containing the majority of the
5 population within the boundaries of the district shall be deemed a
6 secondary service provider of emergency ambulance service relative to
7 the district or subdistrict. If a fire protection district or a volunteer fire
8 department district, or subdistrict, is deemed a secondary service
9 provider of emergency ambulance service because of a mutual aid
10 agreement or other agreement with another fire protection district or a
11 volunteer fire department district, or subdistrict, such status shall not
12 affect the ability of that fire protection district or a volunteer fire
13 department district, or subdistrict, from being a primary service
14 provider of emergency ambulance service within the district or
15 subdistrict boundaries in the county containing the majority of the
16 population served in its own district or subdistrict.

17 4. A city, county, urban-county government, consolidated local
18 government, charter county government, or unified local government
19 that has been deemed a secondary service provider of emergency
20 ambulance service within the district or subdistrict boundaries in the
21 county containing the majority of the population served by the fire
22 protection district or a volunteer fire department district, or
23 subdistrict, shall provide an offset from its property tax bill charged to
24 a taxpayer within the district or subdistrict boundaries in the county
25 containing the majority of the population in the district or subdistrict
26 providing primary emergency ambulance services an amount equal to
27 the actual tax charged that taxpayer pursuant to this paragraph that

1 *exceeds the amount allowed in subsection (1)(a) of this section or the*
2 *amount in subsection (6)(a) of KRS 75.015. In no instance shall the*
3 *total amount of offsets credited to the taxpayer be an amount larger*
4 *than the amount of taxes the taxpayer paid to the district or subdistrict*
5 *that exceeds the amount allowed in subsection (1)(a) of this section*
6 *and the amount in subsection (6)(a) of KRS 75.015.*

- 7 (2) The establishment, maintenance, and operation of a fire protection district or
8 volunteer fire department district shall include, but not be limited to, the following
9 activities:
- 10 (a) Acquisition and maintenance of adequate fire protection facilities;
- 11 (b) Acquisition and maintenance of adequate firefighting equipment;
- 12 (c) Recruitment, training, and supervision of firefighters;
- 13 (d) Control and extinguishment of fires;
- 14 (e) Prevention of fires;
- 15 (f) Conducting fire safety activities;
- 16 (g) Payment of compensation to firefighters and providing the necessary support
17 and supervisory personnel;
- 18 (h) Payment for reasonable benefits or a nominal fee to volunteer firefighters
19 when benefits and fees do not constitute wages or salaries under KRS Chapter
20 337 and are not taxable as income to the volunteer firefighters under Kentucky
21 or federal income tax laws; and
- 22 (i) The use of fire protection district equipment for activities which are for a
23 public purpose and which do not materially diminish the value of the
24 equipment.
- 25 (3) The property valuation administrator of the county or counties involved, with the
26 cooperation of the board of trustees, shall note on the tax rolls the taxpayers and
27 valuation of the property subject to such assessment. The county clerk shall

1 compute the tax on the regular state and county tax bills in such manner as may be
2 directed by regulation of the Department of Revenue.

3 (4) Such taxes shall be subject to the same delinquency date, discounts, penalties, and
4 interest as are applied to the collection of ad valorem taxes and shall be collected by
5 the sheriff of the county or counties involved and accounted for to the treasurer of
6 the district. The sheriff shall be entitled to a fee of one percent (1%) of the amount
7 collected by him.

8 (5) Nothing contained in this subsection shall be construed to prevent the trustees of a
9 fire protection district located in a city or county which provides emergency
10 ambulance service from using funds derived from taxes for the purpose of providing
11 supplemental emergency medical services so long as the mayor of the city or the
12 county judge/executive of the county, as appropriate, certifies to the trustees in
13 writing that supplemental emergency medical services are reasonably required in
14 the public interest. For the purposes of this subsection, "supplemental emergency
15 medical services" may include EMT, EMT-D, and paramedic services rendered at
16 the scene of an emergent accident or illness until an emergency ambulance can
17 arrive at the scene.

18 (6) The trustees of those fire protection districts or volunteer fire department districts
19 whose districts or portions thereof do not receive emergency ambulance services
20 from an emergency ambulance service district or, whose districts are not being
21 served by an emergency ambulance service operated or contracted by a city or
22 county government, may develop, maintain, and operate or contract for an
23 emergency ambulance service as part of any fire department created pursuant to this
24 chapter. No taxes levied pursuant to subsection (1) of this section shall be used to
25 develop, maintain, operate, or contract for an emergency ambulance service until
26 the tax year following the year the trustees of the district authorize the establishment
27 of the emergency ambulance service.