

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

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

- 1 (h) Payment for reasonable benefits or a nominal fee to volunteer firefighters
2 when benefits and fees do not constitute wages or salaries under KRS Chapter
3 337 and are not taxable as income to the volunteer firefighters under Kentucky
4 or federal income tax laws; and
- 5 (i) The use of fire protection district equipment for activities which are for a
6 public purpose and which do not materially diminish the value of the
7 equipment.
- 8 (3) The property valuation administrator of the county or counties involved, with the
9 cooperation of the board of trustees, shall note on the tax rolls the taxpayers and
10 valuation of the property subject to such assessment. The county clerk shall
11 compute the tax on the regular state and county tax bills in such manner as may be
12 directed by regulation of the Department of Revenue.
- 13 (4) Such taxes shall be subject to the same delinquency date, discounts, penalties, and
14 interest as are applied to the collection of ad valorem taxes and shall be collected by
15 the sheriff of the county or counties involved and accounted for to the treasurer of
16 the district. The sheriff shall be entitled to a fee of one percent (1%) of the amount
17 collected by him.
- 18 (5) Nothing contained in this subsection shall be construed to prevent the trustees of a
19 fire protection district located in a city or county which provides emergency
20 ambulance service from using funds derived from taxes for the purpose of providing
21 supplemental emergency medical services so long as the mayor of the city or the
22 county judge/executive of the county, as appropriate, certifies to the trustees in
23 writing that supplemental emergency medical services are reasonably required in
24 the public interest. For the purposes of this subsection, "supplemental emergency
25 medical services" may include EMT, EMT-D, 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 this
7 chapter. No taxes levied pursuant to subsection (1) of this section shall be used to
8 develop, maintain, operate, or contract for an emergency ambulance service until
9 the tax year following the year the trustees of the district authorize the establishment
10 of the emergency ambulance service.