## Local Government Mandate Statement Kentucky Legislative Research Commission 2022 Regular Session

## **Part I: Measure Information**

<b>Bill Request #:</b> 1653
Bill #: SB 177
<b>Document ID #:</b> <u>5160</u>
Bill Subject/Title: AN ACT relating to real property taxes levied by fire districts.
Sponsor: Senator Michael Nemes
Unit of Government:       X       City       X       County       X       Urban-County         Unified Local       Unified Local       Unified Local       Unified Local       Unified Local
X Charter County X Consolidated Local X Government
Office(s) Impacted:
Requirement: <u>X</u> Mandatory Optional
Effect on Powers & Duties: Modifies Existing _X Adds New Eliminates Existing

## Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local Government

SB 177 allows property owners to opt out of the portion of a fire district's tax rate related to emergency ambulance services when the city or county also provides emergency ambulance services. For property owners who opt out of the tax, but use the fire district's emergency ambulance service, the fire district may charge a fee. The bill requires the fire district to advertise a property owner's option to opt out of the portion of the tax rate, and directs property owners to contact the county clerk to exercise their option to opt out of the portion of the tax rate. SB 177 also requires the county clerk to provide fire districts a list of property owners that opt out of the tax rate and maintain boundary records related to emergency ambulance service areas.

SB 177 is not expected to have a significant fiscal impact on cities. According to KLC, the bill's requirement for cities to submit documentation to the county clerk may result in very minimal additional costs to cities.

The fiscal impact for counties is unknown. KACo and the Kentucky County Clerk's Association were contacted for input. As of the date of this Local Government Mandate Statement, a response has not been received from either organization. When a response is received, this statement may be updated accordingly.

## Part III: Differences to Local Government Mandate Statement from Prior Versions

Part II, above, pertains to the bill as introduced.

Data Source(s): LRC Staff, KLC

Preparer:Cynthia BrownReviewer:KHCDate:3/15/22