

**273.401 Fire department membership charges and subscriber fees may be added to property tax bills -- Collection and distribution -- Collection fee for sheriff.**

- (1) If a fire department created under the provisions of this chapter is authorized by law to collect membership charges or subscriber fees for combating fires or serving in other emergencies, the legislative body of the city or county where the fire department is located may require those annual membership charges or subscriber fees to be added to property tax bills. The county clerk shall add the annual membership charges or subscriber fees to the tax bills of the affected property owners.
- (2) The membership charges or subscriber fees shall be collected and distributed by the sheriff to the appropriate fire departments in the same manner as the other taxes on the bill and unpaid fees or charges shall bear the same penalty as general state and county taxes. This shall be a lien on the property against which it is levied from the time of the levy. The legislative body of the city or county where the fire department is located shall, in consultation with the sheriff and the fire department, set a collection fee for the sheriff to retain an amount not to exceed four and one-fourth percent (4.25%) of the membership charges or subscriber fees collected.

**Effective:** July 12, 2012

**History:** Amended 2012 Ky. Acts ch. 51, sec. 2, effective July 12, 2012. -- Created 2002 Ky. Acts ch. 163, sec. 4, effective July 15, 2002.