

**39F.160 Rescue squad taxing districts.**

- (1) A rescue squad taxing district may be created by the fiscal court pursuant to KRS 65.182 or 65.188.
- (2) The ad valorem tax that may be imposed for the maintenance and operation of the district shall not exceed ten cents (\$0.10) for each one hundred dollars (\$100) of the assessed valuation of all property in the district.
- (3) Upon the creation of a district, the district so established shall be a taxing district within the meaning of Section 157 of the Constitution of Kentucky.
- (4) The district ad valorem taxes shall be collected by the sheriff in the same manner as county ad valorem taxes. The sheriff shall be entitled to a fee of four percent (4%) of the amount of the tax collected for the district.
- (5) The affairs of the district shall be controlled by a board of directors appointed by the county judge/executive, the mayor of an urban-county, or the chief executive of another local government with the approval of the legislative body of that jurisdiction.
  - (a) If the district consists of one (1) county, three (3) directors shall be appointed;
  - (b) If the district consists of two (2) counties, the county judge/executive of the county having the greater portion of the population of the district shall appoint two (2) directors and the county judge/executive of the other county shall appoint the third director;
  - (c) If the district consists of more than two (2) counties, the county judge/executive of the county having the greatest portion of the population of the district shall appoint two (2) directors and the county judge/executive of the remaining counties comprising the district shall each appoint one (1) director;
  - (d) The legislative body of each city of the first three (3) classes, or if there is no such class of city, the city of the highest class located within the district shall appoint one (1) additional director.
- (6) The board of directors shall be appointed within thirty (30) days after the establishment of the district. Each board member shall reside within the county or city for which appointed. Directors shall be appointed for terms of two (2) years each, except that initially the appointing authority shall appoint a minority of the board members for one (1) year terms. Subsequent terms shall all be for two (2) years. Any vacancies shall be filled by the appointing authority for the unexpired term.
- (7) A majority of the membership of the board shall constitute a quorum.
- (8) A member of the board of directors may be removed from office as provided by KRS 65.007.
- (9) The board of directors shall provide rescue service to inhabitants of the district and may:
  - (a) Purchase vehicles and all other necessary equipment and employ trained personnel who meet all federal and state requirements;

- (b) Adopt rules and regulations necessary to effectively and efficiently provide rescue service for the district. Rules and regulations shall be consistent with the provisions of this chapter;
  - (c) Employ persons to administer the daily operations of the rescue service;
  - (d) Compensate employees of the district at a rate determined by the board;
  - (e) Apply for and receive available funds from the state and federal government for the purpose of maintaining or improving the rescue service of the district; and
  - (f) Acquire by bequest, gift, grant, or purchase any real or personal property necessary to provide rescue service.
- (10) A district shall be eligible for grants pursuant to KRS 39F.130 and workers' compensation coverage pursuant to KRS 39F.170.
- (11) Tax revenues of a rescue squad taxing district shall be used only for rescue services as described in this chapter. Tax revenues of a rescue squad taxing district shall be distributed among all rescue squads in the district in proportion to the percentage of the district's population served by each squad.

**Effective:** July 15, 1998

**History:** Created 1998 Ky. Acts ch. 226, sec. 98, effective July 15, 1998.