

**75.040 Power to operate fire department and emergency ambulance service -- Activities of district -- Levy, assessment, and collection of tax to defray expenses -- Supplemental emergency medical services.**

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

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

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

- (b) A fire protection district or a volunteer fire department district that establishes and operates an emergency ambulance service and is the primary service provider in the district may levy a tax upon the property in the district not to exceed twenty cents (\$0.20) per one hundred dollars (\$100) of valuation as assessed for county taxes, for the purpose of defraying the expenses of the establishment, maintenance, and operation of the fire department and emergency ambulance service or to make contracts for fire protection for the districts as provided in KRS 75.050. The rate set in this subsection shall apply, notwithstanding the provisions of KRS 132.023.

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

- (a) Acquisition and maintenance of adequate fire protection facilities;
- (b) Acquisition and maintenance of adequate firefighting equipment;
- (c) Recruitment, training, and supervision of firefighters;
- (d) Control and extinguishment of fires;
- (e) Prevention of fires;
- (f) Conducting fire safety activities;
- (g) Payment of compensation to firefighters and providing the necessary support and supervisory personnel;
- (h) Payment for reasonable benefits or a nominal fee to volunteer firefighters when benefits and fees do not constitute wages or salaries under KRS Chapter

337 and are not taxable as income to the volunteer firefighters under Kentucky or federal income tax laws; and

- (i) The use of fire protection district equipment for activities which are for a public purpose and which do not materially diminish the value of the equipment.
- (3) The property valuation administrator of the county or counties involved, with the cooperation of the board of trustees, shall note on the tax rolls the taxpayers and valuation of the property subject to such assessment. The county clerk shall compute the tax on the regular state and county tax bills in such manner as may be directed by regulation of the Department of Revenue.
- (4) Such taxes shall be subject to the same delinquency date, discounts, penalties, and interest as are applied to the collection of ad valorem taxes and shall be collected by the sheriff of the county or counties involved and accounted for to the treasurer of the district. The sheriff shall be entitled to a fee of one percent (1%) of the amount collected by him.
- (5) Nothing contained in this subsection shall be construed to prevent the trustees of a fire protection district located in a city or county which provides emergency ambulance service from using funds derived from taxes for the purpose of providing supplemental emergency medical services so long as the mayor of the city or the county judge/executive of the county, as appropriate, certifies to the trustees in writing that supplemental emergency medical services are reasonably required in the public interest. For the purposes of this subsection, "supplemental emergency medical services" may include EMT, EMT-D, and paramedic services rendered at the scene of an emergent accident or illness until an emergency ambulance can arrive at the scene.
- (6) The trustees of those fire protection districts or volunteer fire department districts whose districts or portions thereof do not receive emergency ambulance services from an emergency ambulance service district or, whose districts are not being served by an emergency ambulance service operated or contracted by a city or county government, may develop, maintain, and operate or contract for an emergency ambulance service as part of any fire department created pursuant to this chapter. No taxes levied pursuant to subsection (1) of this section shall be used to develop, maintain, operate, or contract for an emergency ambulance service until the tax year following the year the trustees of the district authorize the establishment of the emergency ambulance service.

**Effective:** June 25, 2013

**History:** Amended 2013 Ky. Acts ch. 27, sec. 4, effective June 25, 2013. -- Amended 2005 Ky. Acts ch. 85, sec. 98, effective June 20, 2005. -- Amended 2004 Ky. Acts ch. 151, sec. 1, effective July 13, 2004. -- Amended 1996 Ky. Acts ch. 127, sec. 3, effective July 15, 1996. -- Amended 1986 Ky. Acts ch. 195, sec. 1, effective July 15, 1986. -- Amended 1978 Ky. Acts ch. 384, sec. 21, effective June 17, 1978. -- Amended 1972 Ky. Acts ch. 127, sec. 1. -- Amended 1964 Ky. Acts ch. 184, sec. 4. - Amended 1956 Ky. Acts ch. 207, sec. 20. -- Amended 1954 Ky. Acts ch. 212, sec. 1. -- Created 1944 Ky. Acts ch. 133, sec. 4.

**Legislative Research Commission Note** (7/15/96). The prior reference to "subsection

(4) of this section" in subsection (1) of this statute has been changed to "subsection (6) of this section" to reflect the renumbering of that prior subsection in 1996 Ky. Acts ch. 127, sec. 3. It also appears from context that the phrase "contained in this subsection" at the beginning of subsection (5) of this statute should read "contained in this section."