

67.327 Fire department membership charges and subscriber fees may be added to property tax bills -- Collection and distribution.

- (1) If a county fire department is authorized by law to collect membership charges or subscriber fees for combatting fires or serving in other emergencies, the fiscal court may adopt an ordinance to require those annual membership charges or subscriber fees to be added to property tax bills. In any county where the fiscal court has adopted such an ordinance, 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.

Effective: July 15, 2002

History: Created 2002 Ky. Acts ch. 163, sec. 2, effective July 15, 2002.