

**65.660 Creation of single-county emergency services board -- Replacement of existing fire, ambulance, and rescue squad boards -- Boundaries -- Taxing powers -- Dissolution or alteration of boundaries.**

- (1) A fiscal court in a county with a county-wide fire protection district formed under KRS Chapter 75 that has entered into an interlocal agreement to provide fire service to the largest city in the county may, through the adoption of an ordinance in accordance with KRS 67.075 and 67.077, merge the boards of the following special districts that are wholly contained within the county:
  - (a) Ambulance districts created under KRS 108.080 to 108.180;
  - (b) Fire protection districts created under KRS 75.010 to 75.260; and
  - (c) Local rescue squad districts created under KRS Chapter 39F.
- (2) Once the fiscal court has merged any of the boards listed in paragraphs (a) to (c) of subsection (1) of this section, no additional special districts listed in paragraphs (a) to (c) of subsection (1) of this section shall be permitted to be created whose board of directors and taxing authority are not transferred to the emergency services board, and no boundary of a district shall exceed the boundary of the county that the emergency services district represents.
- (3) An emergency services board's jurisdiction shall encompass the boundaries of the special districts whose boards and taxing authority it is replacing.
- (4) An emergency services board shall have the powers that constitute a taxing district within the meaning of Section 157 of the Constitution of Kentucky.
- (5) If an emergency services board chooses to levy the tax allowed in KRS 65.670, a certified copy of the ordinance levying the tax shall be filed with the county clerk who shall add the levy to the tax bills of the county. For taxing purposes, the effective date of the tax levy shall be January 1 of the year following the certification of the creation of the emergency services board.
- (6) An emergency services board may be dissolved or the boundaries of the districts it represents may be altered if the procedures under KRS 65.164 to 65.176 are followed. If the emergency services board is dissolved, then the boards of the special districts of which it assumed the board duties shall be reappointed according to statute within thirty (30) days of the emergency services board's dissolution, and the original taxing protocol applicable to the specific special district shall apply. Each special district shall assume that portion of the debt attributable to its service. Any unattributable debt shall be assumed by the fiscal court.

**Effective:** July 14, 2000

**History:** Created 2000 Ky. Acts ch. 429, sec. 2, effective July 14, 2000.