

**65.674 Provision of emergency services through agency of county government --
Dedicated county ad valorem tax -- Exception to tax levy recall provisions.**

- (1) Once an emergency services board assumes control over fire, ambulance, or emergency squad districts, a fiscal court, or fiscal courts through an interlocal agreement, may opt to provide fire, ambulance, and emergency squad services directly or through an agency of county government. If that is the case, a dedicated ad valorem tax for the provision of fire, ambulance, and emergency squad services exclusive of all other taxes may be levied by the county or counties. The provisions of the ad valorem tax of KRS 65.670 shall apply.
- (2) The initial levy of the ad valorem tax for the provision of funding to the emergency services board under this section shall not be subject to the recall provisions of KRS 68.245 or 132.023, whichever is applicable. Subsequent changes to the amount shall be subject to the provisions of KRS 68.245 or 132.023, whichever is applicable.

Effective: July 14, 2000

History: Created 2000 Ky. Acts ch. 429, sec. 9, effective July 14, 2000.