

**65.670 Levy of ad valorem tax -- License fee -- Purpose.**

- (1) (a) In order to ensure the delivery of adequate services to the community or communities, the emergency services board may levy an ad valorem tax not to exceed ten cents (\$0.10) per one hundred dollars (\$100) of the assessed valuation of all property in the district. The emergency services board may levy this ad valorem tax on the property of each taxpayer served by each district whose board is merged into the emergency services board. The emergency services board ad valorem tax shall be collected by the sheriff of each member county 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; and
  - (b) The emergency services board may, in addition to the ad valorem tax in paragraph (a) of this subsection, charge fees necessary to further defray the costs of its operation.
- (2) Tax and license fee revenues derived from this section shall be used only for the services described in KRS 65.660 or 65.662.
- (3) The assets and liabilities of the special districts under the jurisdiction of the emergency services board shall be maintained separately, but shall be managed by the emergency services board.

**Effective:** July 13, 2004

**History:** Amended 2004 Ky. Acts ch. 152, sec. 1, effective July 13, 2004. -- Created 2000 Ky. Acts ch. 429, sec. 7, effective July 14, 2000.