

AMBULANCE SERVICE DISTRICTS

A GUIDE FROM KLC MUNICIPAL LAW

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In order to play any game, you must first learn the rules. The same holds true for the law surrounding ambulance service districts. It is impossible to carry out the duties of ambulance service districts unless you familiarize yourself with the applicable state statutes, as well as your local ordinances, that govern.

Statutes are not contained in some magical spell book. There is no forbidden wisdom in a statutory code book. You do not need a law school education to understand their meaning. We wanted to remove some of the mystique from the law by compiling this simple pdf document. It contains the entire portion of Kentucky Revised Statutes which pertain to ambulance service districts.

Feel free to use this guide in any way that you deem fit. The reason we wanted to present this as a pdf though is because a pdf does have just a little bit of magic, truth be told. A pdf is word searchable. If you have the pdf on a laptop during a meeting and an issue comes up - you can plug the words in and hopefully the relevant portion of the law pertaining to ambulance service districts will pop up. Failing that, you can always call the KLC Municipal Law Department at 800.876.4552.

The KLC Municipal Law Team



108.080 Definitions for KRS 108.090 to 108.180

As used in KRS 108.090 to 108.180 unless the context requires otherwise:

- (1) “District” means emergency ambulance service district;
- (2) “Board” means the board of directors of the emergency ambulance service district;
- (3) “County” means the incorporated and unincorporated areas thereof;
- (4) “City” means an incorporated city of any class.

108.090 Legislative purpose

For the purpose of enabling cities or counties, or parts thereof, to provide emergency ambulance service to assure public safety and welfare the General Assembly does hereby allow all of the territory coterminous with the boundaries of a city or county, or coterminous with the boundaries of two (2) or more cities or counties contiguous to each other, to be organized into an emergency ambulance service district for the purpose of financing and administering emergency ambulance service for the residents of the district, and further does hereby allow an unincorporated area within a county that is contiguous with the boundaries of an existing ambulance district within that county to become part of that ambulance service district.

108.100 Creation of districts; collection of taxes

- (1) A district may be created by the fiscal court as provided in KRS 65.182. In the event that the citizens of a city seek to create a district the boundaries of which shall be coterminous with those of the city, or which lie wholly within the boundaries of said city such citizens shall petition the city legislative body and the city legislative body shall exercise all rights, powers and duties of the fiscal court as set forth in KRS 65.182 in determining whether to create the district.
- (2) The special ad valorem tax that may be imposed for the maintenance and operation of the district, shall not exceed ten cents (\$0.10) on each one hundred dollars (\$100) of the assessed valuation of all property in the district.
- (3) Upon the creation of a district by a fiscal court or city legislative body as provided in KRS 65.182, the district shall be so established and shall constitute and be a taxing district within the meaning of Section 157 of the Constitution of Kentucky.
- (4) If the ambulance district consists solely of a single city, the ad valorem tax, as authorized by KRS 108.100 to 108.180, shall be collected in the same manner as are the other city ad valorem taxes, and turned over to the board of the ambulance service district. All other special ad valorem taxes authorized by KRS 108.080 to 108.180 shall be collected in the following manner:
 - (a) The property valuation administrator of the county shall note on the tax rolls the taxpayers and valuation of the property subject to such assessment;
 - (b) The county clerk shall compute the tax on the regular state and county tax bills;
 - (c) The special ad valorem tax shall be in addition to all other ad valorem taxes;
 - (d) The sheriff shall collect the tax, turn it over to the board of the ambulance district, and shall be



entitled to a fee of four percent (4%) of the amount of the tax collected by him for such district and all other special ad valorem taxes authorized by KRS 108.080 to 108.180 shall be collected in the same manner as are other county and city ad valorem taxes in each county and city affected and shall be turned over to the board of directors as the governing body of the district. The special ad valorem tax shall be in addition to all other ad valorem taxes. The sheriff shall be entitled to a fee of one percent (1%) of the amount of the tax collected by him for all special ad valorem taxes except the tax for the ambulance district.

108.105 Alternate method for creation of ambulance service district

- (1) It is the intent of this section to create an alternative means of creating an ambulance service district in any city or county of the Commonwealth which has not heretofore created the same.
- (2) In all counties where a county or city-county ambulance service has not been established pursuant to KRS 108.080 to 108.180, an ambulance service district may be created in accordance with the provisions of this section.
- (3) The fiscal court or local legislative body may by ordinance create an ambulance service district and an ambulance service district tax in such amount as deemed sufficient, but not in excess of ten cents (\$0.10) per one hundred dollars (\$100) of full assessed valuation.
- (4) The ambulance service district tax shall be collected in the same manner as provided in KRS 108.080 to 108.180 and shall be used solely for the maintenance and operation of the city, county, city-county, or district ambulance service.
- (5) Other matters with regard to the operation and management of the ambulance service district shall be in accordance with the provisions of KRS 108.080 to 108.180 insofar as they do not conflict with the provisions of this section.
- (6) Nothing in this section shall be construed as to abridge the rights of two (2) or more cities, counties or cities in those counties from establishing a joint ambulance service district as provided in KRS 108.080 to 108.180.

108.110 Board of directors; appointment; term of office; vacancies; quorum; removal of board members

- (1) The affairs of the district shall be controlled and managed by a board of directors appointed by the county judge/executive with the approval of the fiscal court and city legislative bodies in the following manner:
 - (a) If the district consists of one (1) city, three (3) members shall be appointed to the board by the city legislative body;
 - (b) If the district consists of two (2) cities, the legislative body of the city having the greater portion of the population of the district shall appoint two (2) directors and the legislative body of the other city shall appoint the third director;
 - (c) If the district consists of more than two (2) cities, the legislative body of the city having the greatest portion of the population of the district shall appoint two (2) directors and the legislative body of the remaining cities comprising the district shall appoint one (1) director;



- (d) If the district consists of one (1) county, three (3) or five (5) members shall be appointed to the board by the county judge/executive of the county;
 - (e) If the district consists of two (2) counties, the county judge/executive of the county having the greater portion of the population of the district shall appoint two (2) directors and the county judge/executive of the other county shall appoint the third director;
 - (f) If the district consists of more than two (2) counties, the county judge/executive of the county having the greatest portion of the population of the district shall appoint two (2) directors and the county judge/executive of the remaining counties comprising the district shall each appoint one (1) director;
 - (g) The legislative body of each city with a population equal to or greater than eight thousand (8,000), or if there is no such city, the city with the highest population located within each county in the district shall appoint one (1) additional director;
 - (h) If part of an ambulance district within a county consists of an unincorporated area, the county judge/executive, with the approval of the fiscal court, shall appoint no more than two (2) persons residing within the affected unincorporated area to the board of directors for a term of two (2) years.
- (2) Each board member shall reside within the district and within the county or city of which he was appointed to represent.
 - (3) The board of directors shall be appointed within thirty (30) days after the establishment of the district. Directors shall be appointed for terms of two (2) years each, except that initially the appointing authority shall appoint a minority of the board members for one (1) year terms. Subsequent terms shall all be for two (2) years. Any vacancies shall be filled by the appointing authority for the unexpired term.
 - (4) A majority of the membership of the board shall constitute a quorum.
 - (5) A member of the board of directors may be removed from office as provided by KRS 65.007.

108.115 Compliance with KRS 65A.010 to 65A.090

The board of each district shall comply with the provisions of KRS 65A.010 to 65A.090.

108.120 Oath and compensation of directors

- (1) Each director, before entering upon his official duties, shall take and subscribe to an oath that he will honestly, faithfully and impartially perform the duties of his office and that he will not be interested in any contract let for the purpose of effectuating any of the provisions of KRS 108.080 to 108.120. The oath shall be filed with the records of the district.
- (2) The members of the board shall not receive compensation for their services but shall be reimbursed for their actual expenses necessarily incurred in the performance of their duties upon sworn written statements accompanied by receipts for any expense in excess of four dollars (\$4) submitted to and approved by the board.



108.130 Employment of attorney

- (1) The board may employ or retain a licensed attorney to advise them on all matters pertaining to their duties. The attorney shall attend all meetings of the board, except executive sessions when the board does not require his presence.
- (2) The board may appropriate out of the funds of the district a salary or commission for the attorney appointed to represent the board.

108.140 Powers and duties of directors

The board of directors shall provide ambulance service to inhabitants of the district and shall have the authority to:

- (1) Purchase ambulance vehicles and all other necessary equipment and employ trained personnel which meet all federal and state requirements;
- (2) Establish a civil service system for employees of the district in accordance with the plan outlined for cities of the first class under KRS 90.110 to 90.230;
- (3) Adopt rules and regulations necessary to effectively and efficiently provide emergency ambulance service for the district;
- (4) Employ person(s) to administer the daily operations of the emergency ambulance service;
- (5) Compensate employees of the district at a rate determined by the board;
- (6) Apply for and receive available funds from the state and federal government for the purpose of maintaining or improving the emergency ambulance service of the district;
- (7) Acquire by bequest, gift, grant or purchase such real or personal property necessary to provide emergency ambulance service;
- (8) In addition to the special ad valorem tax, establish an equitable system of service charges to be collected from persons receiving emergency ambulance service from the district. The rate of the service charge shall be fixed in such amounts as can be reasonably expected to yield revenues not in excess of the cost of operation and maintenance of the system and for an adequate depreciation fund;
- (9) Contract with private persons, partnerships, or corporations for providing ambulance service to residents of the district as long as these services utilize vehicles, equipment and personnel which conform to all requirements of KRS 108.080 to 108.180.

108.150 Minute book

The board shall keep a minute book, appropriately bound and marked, in which the minutes of each meeting of the board shall be kept, together with all resolutions, regulations, tax levies, and other pertinent material. A copy of the contents of the minute book shall be kept on file in the office of the clerk of the county or city which has the greatest population of the district. The public shall have the right to inspect the book and its contents at all times.



108.160 Dissolution of single city or county districts

Single city or county districts may be dissolved in the following manner:

- (1) Upon the filing of a certified petition of a number of registered voters equal to or greater than twenty-five percent (25%) of the average of the voters living in the taxing district and voting in the last four (4) general elections or upon the determination of the fiscal court or city legislative body that the abolishment of the district is in the best interest of the inhabitants of the county or city, the fiscal court or city legislative body (as appropriate) shall adopt a resolution submitting to the qualified voters of the county or city as to whether the district should be dissolved and the imposition of the special ad valorem tax discontinued. A certified copy of the resolution of the fiscal court or city legislative body (as appropriate) shall be filed with the county clerk not later than the second Tuesday in August prior to the next regular election and thereupon the clerk shall cause the question to be placed before the voters.
- (2) The question shall be in substantially the following form: “Are you in favor of dissolving the emergency ambulance service district for (insert name of city or county) and discontinuing the special ad valorem tax that is imposed for the maintenance and operation of the district?”
- (3) If a majority of those voting on the question favor dissolving the district and discontinuing the imposition of the special ad valorem tax the county clerk or the collector of city taxes shall remove the levy of the special ad valorem tax from the tax bills of the property owners of the district and the district shall be dissolved by order of the fiscal court or the city legislative body. If less than a majority of those voting on the question favor dissolving the district, the district shall be continued and no future vote may be taken on the question of dissolving the district until the next regular election four (4) years later.
- (4) A resolution for the dissolution of the district shall not be considered to have any legal effect if contractual obligations assumed prior to the time of the passage of the resolution by the board have not been met.

108.170 Dissolution of multicounty or multicity districts

Multicounty or multicity districts may be dissolved when each member county or city follows procedures defined in KRS 108.160.

108.175 Joinder of an unincorporated area to an existing ambulance service district

- (1) If the people in an unincorporated area desire to become part of an existing ambulance service district, a certified petition of a simple majority, or one hundred (100) or more qualified voters, whichever is less, within the unincorporated area, as set out in metes and bounds, within the county shall be filed with the fiscal court. The petition shall set out the metes and bounds of the unincorporated area desiring to become part of the existing ambulance district. The fiscal court shall adopt a resolution, submitting to the qualified voters within the unincorporated area, as set out in metes and bounds, the question as to whether they wish to become part of the existing emergency ambulance service district and impose a special ad valorem tax for the maintenance and operation of the district, not to exceed ten cents (\$.10) on each one hundred dollars (\$100) of the assessed valuation of all property in the district. A certified copy of the resolution of the fiscal court shall be filed with the county court clerk at least sixty (60) days prior to the next regular election and, thereupon, the clerk shall cause the question to be placed on the ballot.
- (2) The question shall be, substantially, the following form: “Are you in favor of becoming a part of the (insert name of the existing emergency ambulance service district) which shall have the authority to



impose a special ad valorem tax of (insert exact amount) on each one hundred dollars (\$100) worth of property assessed for local taxation in the district for the maintenance and operation of the (insert name) emergency ambulance service district?"

- (3) If a majority of those voting on the question in the unincorporated area, as set out in metes and bounds, favor becoming part of the existing ambulance service district, then it shall be so established, and shall be part of the taxing district within the meaning of Section 157 of the Constitution of Kentucky. The cost of the election shall be paid by the fiscal court.

108.180 Withdrawal of membership by city, county or unincorporated area

Any member city or county or unincorporated area of the district may withdraw its membership after following the procedures defined in subsections (1), (2), and (3) of KRS 108.160. The district shall continue to function after such withdrawals, with its boundaries consisting of the remaining county or city or unincorporated area members. No city or county or unincorporated area may withdraw from any district unless it satisfies its part of all contractual obligations assumed by the district prior to the passage of its resolution to the satisfaction of the board.