

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 640

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO SPECIAL TAXES; AMENDING SECTION 31-3908, IDAHO CODE, TO REVISE
THE AMOUNT OF SPECIAL TAX THAT MAY BE LEVIED BY BOARDS OF COUNTY COMMIS-
SIONERS FOR CERTAIN AMBULANCE SERVICE DISTRICTS.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 31-3908, Idaho Code, be, and the same is hereby
amended to read as follows:

31-3908. AMBULANCE DISTRICT AUTHORIZED. (1) The county commissioners
of any county shall, upon petition signed by not less than fifty (50) quali-
fied electors of said county, or any portion thereof, which may exclude in-
corporated cities, undertake the following procedure to determine the ad-
visability of resolving to establish and maintain an ambulance service dis-
trict within the county as may be designated in the petition.

(a) A petition to form an ambulance service district shall be presented
to the county clerk and recorder. The petition shall be signed by not
less than fifty (50) of the resident real property holders within the
proposed district. The petition shall designate the boundaries of the
district.

(b) The petition shall be filed with the county clerk and recorder of
the county in which the signers of the petition are located. Upon the
filing of the petition the county clerk shall examine the petition and
certify whether the required number of petitioners have signed the
petition. If the number of petition signers is sufficient, the clerk
shall transmit the petition to the board of county commissioners.

(c) Upon receipt of a duly certified petition the board of county com-
missioners shall cause the text of the petition to be published once a
week for at least three (3) consecutive weeks in a newspaper of general
circulation within the county. With the publication of the petition
there shall be published a notice of the time of the meeting of the board
of county commissioners when the petition will be considered stating
that all persons interested may appear and be heard. No more than five
(5) names attached to the petition shall appear in the publication and
notice, but the number of signatures shall be stated.

At the time of filing the petition the sponsors thereof shall cause
to be deposited with the county clerk a sufficient sum of money to cover
the cost of publication of the petition and all necessary notices. If
the petition and notices are not published the deposit shall be returned
to whomever deposited the funds, and if there is any surplus remaining
after paying for the publication as herein provided it shall be returned
to the original depositors, and if a district is created the fees so ex-
pended are an obligation of the district and shall be repaid by the dis-
trict to the depositors.

1 (d) At the time set for hearing the petition, the board of county com-
2 missioners shall hear all persons who desire to be heard relative to the
3 creation of an ambulance service district. The board of county commis-
4 sioners may, if they so desire and it appears desirable, adjourn the
5 meeting for not to exceed thirty (30) days in time to further hear the
6 petitioners and protestants, if any. After the hearing or hearings, the
7 board of county commissioners shall adopt a resolution either creating
8 the proposed ambulance service district or denying the petition. When
9 the board of county commissioners creates an ambulance service district
10 the board shall adopt a resolution describing the boundaries of the dis-
11 trict.

12 (e) When the board of county commissioners adopts the resolution creat-
13 ing the ambulance service district, the board shall include in the res-
14 olution the name of the district, and file a copy of the order creat-
15 ing the district with the county clerk and recorder, for which the clerk
16 shall receive a fee of three dollars (\$3.00).

17 (f) Procedures for annexation, deannexation, or dissolution of a dis-
18 trict created pursuant to this section shall be in substantial compli-
19 ance with the provisions for public notice and hearing provided herein,
20 and shall be by resolution adopted by the board of county commissioners.

21 (2) When the board of county commissioners has ordered the creation of
22 an ambulance service district, pursuant to the provisions of this section,
23 such district is hereby recognized as a legal taxing district, and providing
24 ambulance service is a governmental function.

25 (3) The board of county commissioners shall be the governing board of an
26 ambulance service district created pursuant to this section, and shall exer-
27 cise the duties and responsibilities provided in chapter 39, title 31, Idaho
28 Code.

29 (4) In any county where an ambulance service district is created as pro-
30 vided herein, the board of county commissioners is authorized to levy a spe-
31 cial tax, not to exceed four-hundredths percent (.04%) of market value for
32 assessment purposes, except as authorized by paragraph (a) of this subsec-
33 tion, upon all taxable property within the district for the purposes of the
34 district, but the levy otherwise authorized in section 31-3901, Idaho Code,
35 shall not be made on taxable property within the district.

36 Provided however, in any county where market value for assessment purposes
37 is five hundred million dollars (\$500,000,000) or less, and an ambulance
38 service district is created as provided herein, the board of county commis-
39 sioners is authorized to levy a special tax, not to exceed six-hundredths
40 percent (.06%) of market value for assessment purposes, except as authorized
41 by paragraph (a) of this subsection, upon all taxable property within the
42 district for the purposes of the district, but the levy otherwise autho-
43 rized in section 31-3901, Idaho Code, shall not be made on taxable property
44 within the district. In the event the board of county commissioners levies
45 a special tax of up to six-hundredths percent (.06%) of market value for as-
46 essment purposes as provided herein, it shall not be authorized to levy any
47 additional special tax over and above that amount.

48 (a) In any county where an ambulance service district:

49 (i) Was created as of January 1, 1976,

1 (ii) Had at the time of its creation a market value for assessment
2 purposes of the district of less than three hundred million dol-
3 lars (\$300,000,000), and

4 (iii) The service provided by the district is an advanced life sup-
5 port paramedic unit,

6 the board of county commissioners may submit to the electors within the
7 district the question of whether the levy authorized in subsection (4)
8 of this section may be increased to a levy not to exceed six-hundredths
9 percent (.06%) of market value for assessment purposes upon all taxable
10 property within the district for the purposes of the district, if ap-
11 proved by a minimum of two-thirds (2/3) of the qualified electors of the
12 district voting at an election called for that purpose and held on the
13 May or November dates provided in section 34-106, Idaho Code, but the
14 levy otherwise authorized in section 31-3901, Idaho Code, shall not be
15 made on taxable property within the district.

16 (5) The board of county commissioners is authorized by resolution to
17 create an ambulance district capital improvement account. The board may
18 dedicate all or a portion of the fees and taxes collected pursuant to this
19 chapter to the capital improvement account for the purpose of purchasing
20 necessary buildings, land or equipment for the operation of the district.
21 The board is further authorized to carry over and add to the funds in the
22 account from year to year in order to make the purchases authorized by this
23 subsection.

24 (6) As used in this chapter, "ambulance district" or "ambulance service
25 district" means a political subdivision formed to provide ambulance trans-
26 port, emergency medical services as defined in section 56-1012, Idaho Code,
27 community health emergency medical services as defined in section 56-1012,
28 Idaho Code, and/or other activities necessary to meet the community health
29 needs of the district.