

IN THE SENATE

SENATE BILL NO. 1319

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

RELATING TO AMBULANCE DISTRICTS; AMENDING SECTION 31-3908, IDAHO CODE, TO CLARIFY A SPECIAL TAX LEVY FOR CERTAIN AMBULANCE 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) qualified electors of said county, or any portion thereof, which may exclude incorporated cities, undertake the following procedure to determine the advisability of resolving to establish and maintain an ambulance service district 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 commissioners 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 expended are an obligation of the district and shall be repaid by the district to the depositors.

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

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

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

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

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

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

37 (a) In any county where an ambulance service district has been created
38 as of January 1, 1976, and the market value for assessment purposes
39 of the district ~~is~~ had been less than three hundred million dollars
40 (\$300,000,000), the board of county commissioners is authorized to
41 levy a special tax, not to exceed ten-hundredths percent (.10%) of
42 market value for assessment purposes, upon all taxable property within
43 the district for the purposes of the district, but the levy otherwise
44 authorized in section 31-3901, Idaho Code, shall not be made on taxable
45 property within the district.

46 (5) The board of county commissioners is authorized by resolution to
47 create an ambulance district capital improvement account. The board may
48 dedicate all or a portion of the fees and taxes collected pursuant to this
49 chapter to the capital improvement account for the purpose of purchasing
50 necessary buildings, land or equipment for the operation of the district.

1 The board is further authorized to carry over and add to the funds in the
2 account from year to year in order to make the purchases authorized by this
3 subsection.