

TITLE 31  
COUNTIES AND COUNTY LAW

CHAPTER 39  
AMBULANCE SERVICE

31-3901. AUTHORIZATION TO ESTABLISH AMBULANCE SERVICE -- SPECIAL LEVY. (1) Except as provided in subsection (2) of this section, the boards of county commissioners in the several counties are hereby authorized, whenever existing ambulance service is not reasonably available to the inhabitants of the county or any portion thereof, to procure an ambulance and pay for the same out of any funds available and to establish an ambulance service to serve the areas that do not have an existing ambulance service reasonably available, both within and outside the cities and villages in their respective counties, and to levy a special tax not to exceed two-hundredths percent (.02%) of the market value for assessment purposes on all taxable property within the county to support the same. Providing ambulance service is a governmental function.

(2) A county that provides ambulance service pursuant to subsection (1) of this section prior to July 1, 2020, may continue to operate under the authority of this section. However, no board of county commissioners may exercise the powers granted under this section for the first time on and after July 1, 2020.

[31-3901, added 1963, ch. 278, sec. 1, p. 712; am. 1965, ch. 61, sec. 1, p. 96; am. 1967, ch. 147, sec. 1, p. 333; am. 1976, ch. 289, sec. 1, p. 996; am. 1995, ch. 82, sec. 7, p. 223; am. 2020, ch. 209, sec. 1, p. 603.]

31-3902. COUNTY TREASURERS TO ESTABLISH AMBULANCE SERVICE FUND. The county treasurer of each county in which an ambulance service has been established pursuant to section [31-3901](#), Idaho Code, prior to July 1, 2020, shall establish a fund to be designated as the ambulance service fund and used exclusively for the purposes of section [31-3901](#), Idaho Code.

[31-3902, added 1963, ch. 278, sec. 2, p. 712; am. 2020, ch. 209, sec. 2, p. 603.]

31-3903. AMBULANCE SERVICE -- POWERS AND DUTIES OF BOARD OF COUNTY COMMISSIONERS. (1) The board of county commissioners shall determine the manner in which said ambulance service shall be operated and is empowered to make expenditures from the ambulance service fund for the purchase or lease of real property and the construction of buildings necessary in connection with said service, to acquire necessary equipment for the operation and maintenance of said service, and to pay necessary salaries.

(2) A county that provides ambulance service pursuant to section [31-3901](#), Idaho Code, prior to July 1, 2020, may continue to operate under the authority of this section. However, no board of county commissioners may exercise the powers granted under this section for the first time on and after July 1, 2020.

[31-3903, added 1963, ch. 278, sec. 3, p. 712; am. 2020, ch. 209, sec. 3, p. 604.]

31-3904. AMBULANCE SERVICE -- FEES. (1) The board of county commissioners shall adopt a schedule of fees to be charged for the use of ambulance service provided under the authority of section [31-3901](#), Idaho Code. All such fees shall be collected, accounted for and paid to the county treasurer for deposit in the ambulance service fund and shall be used to pay expenses as incurred in the maintenance and operation of said ambulance service.

(2) A county that provides ambulance service pursuant to section [31-3901](#), Idaho Code, prior to July 1, 2020, may continue to operate under the authority of this section. However, no board of county commissioners may exercise the powers granted under this section for the first time on and after July 1, 2020.

[31-3904, added 1963, ch. 278, sec. 4, p. 712; am. 2020, ch. 209, sec. 4, p. 604.]

31-3905. AMBULANCE SERVICE -- OPERATION DEPENDENT UPON RESOLUTION OF EACH CITY -- RIGHT TO TAX UNAFFECTED BY NONSERVICE. All cities and villages within the county, upon resolution duly passed and approved and presented to the board of county commissioners, may authorize said ambulance service to operate within the boundaries of said city or village, but the failure of any such governing body to authorize said ambulance service to operate within the limits of said village or city shall not affect the right of the board of county commissioners to levy the tax authorized under section [31-3901](#), Idaho Code.

[31-3905, added 1963, ch. 278, sec. 5, p. 712; am. 2020, ch. 209, sec. 5, p. 604.]

31-3906. AMBULANCE SERVICE -- COOPERATIVE AGREEMENTS. The board of county commissioners of any county wherein such ambulance service has been established pursuant to section [31-3901](#), Idaho Code, prior to July 1, 2020, is authorized, in its discretion and under such terms and conditions as it deems appropriate, to enter into a cooperative agreement with adjacent counties or fire protection districts and for private individuals and corporations to provide ambulance service for such county or counties or a portion thereof. All cost of said service shall be apportioned equitably among the participating counties and fire protection districts, as determined by their respective boards of commissioners.

[31-3906, added 1963, ch. 278, sec. 6, p. 712; am. 1967, ch. 147, sec. 2, p. 333; am. 2020, ch. 183, sec. 2, p. 574; am. 2020, ch. 209, sec. 6, p. 604.]

31-3907. AMBULANCE SERVICE -- TERMINATION OF. Any county having adopted and established an ambulance service pursuant to section [31-3901](#), Idaho Code, prior to July 1, 2020, may terminate the same for good cause by the adoption of a resolution by the board of county commissioners. Upon the termination of said ambulance service, all vehicles and property not necessary for other county purposes shall be sold and the proceeds therefrom paid to the county treasurer to be deposited in the general fund of the county. All moneys on deposit in the ambulance service fund shall be transferred to the general fund of the county. Provided, however, in the event that an ambulance service district formed pursuant to section [31-3911](#), Idaho Code, is succeeding the terminated ambulance service by the county, then the board

of county commissioners may adopt a resolution providing that the vehicles and property shall instead be transferred to the new ambulance service district.

[31-3907, added 1963, ch. 278, sec. 7, p. 712; am. 2020, ch. 209, sec. 7, p. 605.]

31-3908. AMBULANCE DISTRICT AUTHORIZED -- DISTRICTS FORMED BEFORE JULY 1, 2020. The provisions set forth in this section shall govern an ambulance district formed prior to July 1, 2020:

(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.

(d) At the time set for hearing the petition, the board of county commissioners shall hear all persons who desire to be heard relative to the creation of an ambulance service district. The board of county commissioners may, if they so desire and it appears desirable, adjourn the meeting for not to exceed thirty (30) days to further hear the petitioners and protestants, if any. After the hearing or hearings, the board of county commissioners shall adopt a resolution either creating the proposed ambulance service district or denying the petition. When the board of county commissioners creates an ambulance service dis-

trict, the board shall adopt a resolution describing the boundaries of the district.

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

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

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

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

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

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

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

(ii) Had at the time of its creation a market value for assessment purposes of the district of less than three hundred million dollars (\$300,000,000); and

(iii) The service provided by the district is an advanced life support paramedic unit;

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

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

(6) The board of county commissioners is authorized by resolution to enter into cooperative agreements with other adjoining counties, adjoining

fire protection districts, or other adjoining political subdivisions in Idaho or in other states in order to pool resources and increase efficiency and improve emergency medical services.

(7) As used in this chapter, "ambulance district" or "ambulance service district" means a political subdivision formed to provide ambulance transport, emergency medical services as defined in section [56-1012](#), Idaho Code, community health emergency medical services as defined in section [56-1012](#), Idaho Code, and/or other activities necessary to meet the community health needs of the district.

[31-3908, added 1975, ch. 258, sec. 1, p. 703; am. 1976, ch. 289, sec. 2, p. 996; am. 1980, ch. 350, sec. 9, p. 896; am. 1981, ch. 288, sec. 1, p. 593; am. 1994, ch. 34, sec. 1, p. 51; am. 1994, ch. 52, sec. 1, p. 90; am. 2010, ch. 208, sec. 1, p. 449; am. 2015, ch. 157, sec. 1, p. 548; am. 2020, ch. 183, sec. 3, p. 575; am. 2020, ch. 209, sec. 8, p. 605.]

31-3908A. EXEMPTIONS FROM TAXATION. The board of county commissioners, upon application, may, by an ordinance enacted by not later than the second Monday of July, exempt all or a portion of the unimproved real property within the district from taxation, and may exempt all or a portion of the taxable personal property within the district from taxation. Any ordinance of the board of county commissioners granting an exemption from taxation under the provisions of this section must provide that each category of property is treated uniformly. Notice of intent to adopt an ordinance which exempts unimproved real property shall be provided to property owners of record in substantially the same manner as required in section [67-6511](#)(2)(b), Idaho Code, as if the ordinance were making a zoning district boundary change.

[31-3908A, added 1996, ch. 152, sec. 1, p. 492; am. 2013, ch. 216, sec. 5, p. 510.]

31-3909. IMMUNITY OF AMBULANCE ATTENDANT. No action shall lie or be maintained for civil damages in any court of this state against any person or persons, or group of persons, including ambulance attendants employed by an ambulance service district, who offers and administers first aid, emergency medical attention or community health emergency medical services as a part of his normal duty as an ambulance attendant to any person or persons utilizing the services and facilities of an ambulance service district, unless it can be shown that the person or persons offering or administering first aid or emergency medical attention is guilty of gross negligence in the care or treatment offered or administered, or has treated them in a grossly negligent manner. The immunity described herein shall cease upon delivery of the injured or treated person to either a generally recognized hospital for treatment of ill or injured persons, or upon assumption of treatment in the office or facility of any person undertaking to treat said ill or injured person or persons.

[31-3909, added 1976, ch. 289, sec. 3, p. 998; am. 2015, ch. 157, sec. 2, p. 550.]

31-3910. CONSENT FOR EMERGENCY MEDICAL TREATMENT. The authorization or refusal of consent for emergency medical treatment under [chapter 39, title 31](#), Idaho Code, shall be governed by [chapter 45, title 39](#), Idaho Code.

[31-3910, added 1976, ch. 318, sec. 2, p. 1089; am. 2005, ch. 120, sec. 4, p. 390.]

31-3911. AMBULANCE SERVICE DISTRICT -- DISTRICTS FORMED ON AND AFTER JULY 1, 2020. The provisions of sections [31-3911](#) through [31-3922](#), Idaho Code, shall govern any ambulance service district formed on and after July 1, 2020:

(1) A petition to form an ambulance service district must be signed by no fewer than fifty (50) qualified electors within the proposed district. The petition shall designate the boundaries of the proposed district, shall state the name of the proposed district, and shall be accompanied by a map of the proposed district. The petition shall be filed with the county clerk and recorder of the county or counties in which the proposed district lies. Upon the filing of the petition, each county clerk shall examine the petition and certify whether the required number of petitioners have signed the petition.

(2) Any incorporated city that lies within the boundaries of a proposed ambulance service district must pass a resolution consenting to participation in the ambulance service district before the district may be formed. Copies of the city resolutions must be filed with the county clerk or clerks by the petitioners at the time of filing the petition.

(3) At the time of filing the petition, the petitioners shall deposit 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 the petitioners, and if there is any surplus remaining after paying for the publication as provided in this section, it shall be returned to the petitioners. If a district is created, the petitioners shall be reimbursed the amount of their deposit from the first tax moneys collected by the district.

(4) If the provisions of subsections (1), (2), and (3) of this section have been met, the clerk or clerks shall transmit the petition and city resolutions to the board or boards of county commissioners. Upon receipt of a duly certified petition, the board or boards 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 or counties. 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 heard and a statement 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. If the district is to be situated in two (2) or more counties, each board of county commissioners shall coordinate the hearing date and the publications of notice so that only one (1) hearing need be held.

(5) After hearing and considering any and all testimony, the county commissioners shall make an order denying or granting the petition, with or without modifications. Any order granting the petition shall state the name and fix the boundaries of the proposed district. The boundaries so fixed shall be the boundaries of the district after its organization is completed according to law. A map showing the boundaries of the proposed district as finally fixed and determined by the board or boards of county commissioners shall be prepared and filed in the office of the clerk of the county or counties.

(6) Following the issuance of an order by the county commissioners fixing the name and boundaries of the proposed district, the county clerk shall publish notice of an election to be held on the May or November election date set forth in section [34-106](#), Idaho Code, for the purpose of determining whether or not the proposed district shall be organized. The notice shall state the name and boundaries of the proposed district and shall state that a map showing the boundaries of the proposed district is on file in the clerk's office. The notice shall require the electors to cast ballots that contain the words "... ambulance service district, yes" or "... ambulance service district, no" or words equivalent thereto. The notice shall be published first no less than fifteen (15) days before the election and a second publication no less than five (5) days prior to the election in a newspaper of general circulation within the county. No person shall be entitled to vote at any election held under this section unless he possesses all the qualifications required of electors under the general laws of the state, and he is a resident of the proposed district.

(7) If the district is to be situated in two (2) or more counties, the boards of county commissioners shall provide that the election will be held on the same day in each county. The boards of county commissioners shall coordinate the canvass of the votes cast and make one (1) joint announcement.

(8) (a) If a majority of the votes cast in any county are against the formation of the district, the rejection shall void the organization of the district in all counties.

(b) If more than one-half (1/2) of the votes cast are in favor of creating the ambulance service district, the board or boards of county commissioners shall order that such territory is duly organized as an ambulance service district under the name designated on the ballot. A certified copy of the order shall be filed for record in the office of the county recorder of each county in which the district is located and shall be transmitted to the governor. From and after the date of filing the order, the organization of the district is complete.

[31-3911, added 2020, ch. 209, sec. 9, p. 607.]

31-3912. AMBULANCE SERVICE DISTRICT COMMISSIONERS -- SUBDISTRICTS -- TERM OF OFFICE -- VACANCIES. (1) At the meeting of the board of county commissioners at which the ambulance service district is declared organized, as provided in section [31-3911](#), Idaho Code, the county commissioners shall divide the ambulance service district into three (3) subdivisions, as nearly equal in population, area, and mileage as practicable, to be known as ambulance service commissioner subdistricts 1, 2, and 3. No more than one (1) of the ambulance service district commissioners shall be a resident of the same ambulance service subdistrict. The first commissioners appointed by the board of county commissioners shall serve until the next ambulance service district election, at which time their successors shall be elected. On the first Tuesday following the first Monday of November, of the next odd-numbered year following the organization of an ambulance service district, three (3) ambulance service district commissioners shall be elected. The term of office for ambulance service commissioners shall commence on the second Monday of January succeeding each general election. Commissioners appointed or elected must be electors residing within the ambulance service district for at least one (1) year immediately preceding their appointment or election. At the first election following organization of an ambulance service district, the commissioner from ambulance service

subdistrict 1 shall be elected to a term of two (2) years and the commissioners from subdistricts 2 and 3 shall be elected to a term of four (4) years; thereafter, the term of office of all commissioners shall be four (4) years. For commissioners whose term in office expires in any even-numbered year, such commissioners shall remain in office until the next election in an odd-numbered year. Such elections and all other elections held under this chapter shall be held in conformity with the general laws of the state including [chapter 14, title 34](#), Idaho Code.

(2) Any ambulance service commissioner vacancy occurring, other than by the expiration of the term of office, shall be filled by the board of ambulance service commissioners. If a duly elected or appointed ambulance service commissioner resigns, withdraws, becomes disqualified, refuses or, without first providing signed written notice of a temporary vacancy, becomes otherwise unable to perform the duties of office for longer than ninety (90) days, the board, on satisfactory proof of the vacancy, shall declare the office vacant. The board shall fill any vacancies within sixty (60) days of learning of the vacancy. When a vacancy occurs, the board shall direct the secretary to cause a notice of the vacancy to be published in at least one (1) issue of a newspaper of general circulation within the district. The notice shall include the date and time of the meeting when the board will vote to fill the vacancy and the deadline for qualified elector residents interested in being appointed to the position to submit a written request for appointment to the board. Should the remaining members of the board fail to agree on an individual to fill the vacancy, it shall select the individual by placing the names of all interested persons who received the highest and equal number of votes in a container. The ambulance service commissioner with the most continuous length of service shall draw one (1) name from the container. The person whose name is drawn shall then be appointed to fill the vacancy.

(3) If more than fifty percent (50%) of the elected official seats on an ambulance service district board of commissioners are vacant, any remaining member of the ambulance service district board of commissioners, or any elector of the ambulance service district, may petition the board of county commissioners of the county or counties in which the subdistrict vacancies are situated to make such appointments as are necessary to fill the vacancies on the ambulance service district board of commissioners. The vacancies shall be filled by the board or boards of county commissioners within sixty (60) days of receiving a written petition. Any ambulance service commissioner so appointed shall serve out the remainder of the term for the commissioner last serving in the vacant seat to be filled and shall be a resident of the same ambulance service commissioner's subdistrict.

(4) The board of ambulance service district commissioners may revise subdistricts when they deem it necessary due to significant shifts in population. The board of ambulance service district commissioners shall revise subdistricts upon any annexation of territory into the district and, in any case, within six (6) months following the end of each decennial United States census reporting year so as to equalize the population, area, and mileage between the subdistricts as nearly as practicable. Of the commissioners comprising the board, no more than one (1) commissioner shall be a resident of the same ambulance service commissioner's subdistrict. The revision of subdistricts shall not disqualify any elected commissioner from the completion of the term for which he has been duly elected. Notice of revised ambulance service commissioner subdistricts shall be provided to the county clerk of



the county or counties in which the changes occur by means of a resolution that includes a map depicting the revised subdistrict boundaries.

(5) In any election for ambulance service district commissioner, if, after the deadline for filing a declaration of intent as a write-in candidate, it appears that only one (1) qualified candidate has been nominated for a subdistrict to be filled, it shall not be necessary for the candidate of that subdistrict to stand for election, and the board of the ambulance service district commissioners shall declare such candidate elected as commissioner, and the secretary of the district shall immediately make and deliver to such person a certificate of election.

(6) The results of any election for ambulance service district commissioner shall be certified by the county clerk of the county or counties of the district and the results reported to the ambulance service district.

[31-3912, added 2020, ch. 209, sec. 10, p. 608.]

31-3913. ORGANIZATION OF BOARD -- MEETINGS -- OFFICERS -- OFFICIAL BONDS. (1) Immediately after qualifying, the board of ambulance service commissioners shall meet and organize as a board and, at that time and whenever thereafter vacancies in the respective offices may occur, they shall elect a president from their number and shall appoint a secretary and treasurer, who may also be from their number, all of whom shall hold office at the pleasure of the board or for terms fixed by the board. The offices of secretary and treasurer may be filled by the same person. Certified copies of all such appointments, under the hand of each of the commissioners, shall be forthwith filed with the clerk of the board of county commissioners and with the tax collector of the county.

(2) As soon as practicable after the organization of the first board of ambulance service district commissioners, and thereafter when deemed expedient or necessary, the board shall designate a day and hour on which regular meetings shall be held and a place for the holding thereof, which shall be within the district. Regular meetings shall be held at least quarterly. The minutes of all meetings must show what bills are submitted, considered, allowed, or rejected. The secretary shall make a list of all bills presented, showing to whom payable, for what service or material, when and where used, the amount claimed, allowed or disallowed. Such list shall be acted on by the board. All meetings of the board must be public, and a majority shall constitute a quorum for the transaction of business. All ambulance service districts shall meet the financial audit filing requirements as provided in section [67-450B](#), Idaho Code. All meetings of ambulance service boards shall be noticed and run in accordance with the open meetings law provided for in [chapter 2, title 74](#), Idaho Code. All records of ambulance service districts shall be available to the public in accordance with the provisions of public records law as provided for in [chapter 1, title 74](#), Idaho Code.

(3) The officers of the district shall take and file with the secretary an oath for faithful performance of the duties of the respective offices. The treasurer shall, on his appointment, execute and file with the secretary an official bond in compliance with section [41-2604](#), Idaho Code, in such an amount as may be fixed by the ambulance service board but in no case less than ten thousand dollars (\$10,000).

[31-3913, added 2020, ch. 209, sec. 11, p. 610.]

31-3914. CORPORATE POWERS AND DUTIES OF BOARD OF AMBULANCE SERVICE COMMISSIONERS. A board of ambulance service commissioners shall have discretionary powers to manage and conduct the business and affairs of the district. The discretionary powers shall include but not be limited to the following:

- (1) To sue and be sued;
- (2) To purchase, hold, sell, and convey real property, make such contracts, and purchase, hold, sell, and dispose of such personal property as may be necessary or convenient for the purposes of this chapter;
- (3) To levy and apply such taxes for purposes under its exclusive jurisdiction as are authorized by law and to approve the annual district budget by resolution of the board;
- (4) To make and execute all necessary contracts;
- (5) To adopt such rules and resolutions as may be necessary to carry out its duties and responsibilities;
- (6) To hire, pay, promote, discipline, and terminate district employees, contractors, and agents, or to delegate such powers;
- (7) To set compensation and benefit levels for employees, commissioners, contractors, and agents; and
- (8) To charge and collect reasonable fees for services provided to residents of the ambulance service district or city, in accordance with the provisions of sections [63-1311](#) and [63-1311A](#), Idaho Code.

[31-3914, added 2020, ch. 209, sec. 12, p. 611.]

31-3915. LEVY -- ELECTION. (1) Each year, immediately prior to the annual county levy of taxes, the board of commissioners of each ambulance service district organized under section [31-3911](#), Idaho Code, may levy a tax upon all the taxable property within the boundaries of such district sufficient to defray the cost of equipping and maintaining the district in the amount of four-hundredths percent (.04%) of market value for assessment purposes, to be used for the purposes of this chapter and for no other purpose. The levy shall be made by resolution entered upon the minutes of the board of commissioners of the ambulance service district, and it shall be the duty of the secretary of the district, immediately after entry of the resolution in the minutes, to transmit to the county auditor and the county assessor certified copies of the resolution providing for such levy. Said taxes shall be collected as provided by section [63-812](#), Idaho Code.

(2) The board of commissioners of an ambulance service district organized under section [31-3911](#), Idaho Code, may submit to the electors within the district the question of whether the levy authorized in subsection (1) of this section may be increased to a levy not to exceed six-hundredths percent (.06%) of market value for assessment purposes upon all taxable property within the district for the purposes of the district, if approved by a minimum of two-thirds (2/3) of the qualified electors of the district voting at an election called for that purpose and held on the May or November dates provided in section [34-106](#), Idaho Code.

[31-3915, added 2020, ch. 209, sec. 13, p. 611.]

31-3916. DUTIES OF COUNTY COMMISSIONERS. The board of county commissioners, at the time of making the annual county levies, shall make a levy upon all the taxable property not exempt from taxation within each district within the county in the same amount as the levy made by the board of com-

missioners of each ambulance service district and shall certify such levy or levies to the county auditor, and said auditor shall extend such levy on the rolls of the county, as other county taxes are extended; such special taxes so levied shall constitute a lien upon the property so assessed and shall be due and payable at the same time and in all respects are to be collected in the same manner as the state and county taxes, except that the tax collector must keep a separate list thereof and must list said tax in his receipt to the taxpayers and must pay to the county treasurer as he pays other taxes, specify to the treasurer what taxes they are and take a separate receipt therefor, and keep separate accounts thereof.

[31-3916, added 2020, ch. 209, sec. 14, p. 612.]

31-3917. HANDLING OF DISTRICT FUNDS. (1) The tax receipts collected by the county as provided for in section [31-3916](#), Idaho Code, and other funds shall immediately be paid over by the county treasurer to the treasurer of the ambulance service district, who shall deposit the same in a bank and be handled in the manner prescribed by the state depository law, and all other funds received by or on behalf of the district shall be deposited by the treasurer to the credit of the district fund and shall be drawn upon voucher and by check bearing the signature of the treasurer and at least one (1) commissioner or, in the event that the treasurer is unavailable, checks may be signed by two (2) commissioners. Upon written resolution of the board, checks may be signed by designated representatives who have been bonded in amounts deemed appropriate by the board.

(2) It is hereby made the duty of the treasurer of the ambulance service district to keep account of the district's funds, to place to the credit of the district all moneys received by him from the collector of taxes or from any other officer charged with the collection of taxes as the proceeds of taxes levied by the ambulance service board of commissioners, or from any other sources, and of all other moneys belonging to the district, and to pay over all moneys belonging to the district on legally drawn warrants or orders of the district officers entitled to draw the same.

(3) No checks or warrants shall be signed until it is determined that the payment has been legally authorized, that the money has been duly appropriated by the board, and that such appropriation has not been exhausted. No checks or warrants shall be drawn in excess of the moneys actually in the district treasury. Warrants may be issued in anticipation of a levy except as otherwise provided in this chapter. The district shall pay warrants presented for payment provided there is money in the treasury for that purpose.

(4) All warrants for the payment of an indebtedness of an ambulance service district that are unpaid due to lack of funds shall bear interest at a rate to be fixed by the ambulance service board of commissioners from the date of the registering of such unpaid warrants with the treasurer. The dollar amount of the warrants shall not exceed the revenue provided for the year in which the indebtedness was incurred.

[31-3917, added 2020, ch. 209, sec. 15, p. 612.]

31-3918. INDEBTEDNESS PROHIBITED -- EXCEPTIONS. The board of commissioners of an ambulance service district organized pursuant to the provisions of this chapter shall have no power to incur any debt or liability, except as otherwise provided in this section:

(1) In the first year after organization, the board of a district may, for the purpose of organization, to finance general preliminary expenses of the district or for any other purpose of the ambulance service district law, and before making a tax levy, incur an indebtedness not exceeding in the aggregate a sum equal to one cent (1¢) on each one hundred dollars (\$100) of market value for assessment purposes of all real and personal property within the district.

(2) (a) Whenever the board of commissioners of an ambulance service district determines that the interest of said district and the public interest or necessity require incurring an indebtedness exceeding the income and revenue provided for the year for the purposes of acquiring, purchasing, constructing, improving and equipping lands, building sites, and buildings, together with the necessary appurtenant facilities and equipment, or acquiring and purchasing suitable equipment and apparatus necessary to provide ambulance service, or both, the board shall have the power and authority as provided in this section to issue general obligation coupon bonds not to exceed in the aggregate at any time two percent (2%) of market value for assessment purposes of the real and personal property in said district.

(b) Whenever the board of a district shall deem it advisable to issue general obligation coupon bonds, the board shall provide for the issuance of such bonds by ordinance that shall specify and set forth all the purposes, objects, and things required by section [57-203](#), Idaho Code, and make provision for the collection of an annual tax sufficient to:

(i) Constitute a sinking fund for the payment of the principal thereof within thirty (30) years from the time of contracting said bonded indebtedness; and

(ii) To pay the interest on such proposed bonds as it falls due.

(c) The aforesaid ordinance shall also provide for holding an election with the notice in compliance with section [34-1406](#), Idaho Code. The election shall be conducted in the manner and form, the returns canvassed, and the qualifications of electors of the district voting or offering to vote shall be determined, as provided by the pertinent and applicable provisions of [title 34](#), Idaho Code. The voting at such election must be by ballot and the ballot used shall be substantially as follows: "In favor of issuing bonds for the amount of . . . . dollars for the purpose stated in Ordinance No. . . . ." and "Against issuing bonds for the amount of . . . . dollars for the purpose stated in Ordinance No. . . . ." If at such election two-thirds (2/3) of the qualified electors voting at such election assent to the issuing of such bonds and the incurring of the indebtedness thereby created for the purposes, objects, and things provided in said Ordinance No. . . . ., such bonds shall be issued in the manner provided by [chapter 2, title 57](#), Idaho Code, the municipal bond law of the state of Idaho.

(d) Bonds issued pursuant to the provisions of this section and the income therefrom shall be exempt from taxation.

[31-3918, added 2020, ch. 209, sec. 16, p. 613.]

31-3919. CARRY OVER -- FUND BALANCE. The board of commissioners of an ambulance service district may accumulate fund balances at the end of a fiscal year and carry over those fund balances into the following fiscal year budget for equipping and maintaining the district. As used in this section,

"fund balance" means the excess of the assets of a fund over its liabilities and reserves.

[31-3919, added 2020, ch. 209, sec. 17, p. 614.]

31-3920. INCLUSION, ANNEXATION, OR WITHDRAWAL OF AREA IN CITIES WITHIN AN AMBULANCE SERVICE DISTRICT. Except as otherwise provided in section [50-224](#), Idaho Code, any area embraced within the limits of any city may, with the consent of the governing boards of such city and the respective ambulance service district, expressed by ordinance or resolution, be included within the limits of an ambulance service district, when formed, or be subsequently annexed thereto. Any area in any city embraced within the limits of an ambulance service district shall, upon the consent of the governing boards of such city and ambulance service district, expressed by ordinance or resolution, be withdrawn from such ambulance service district.

[31-3920, added 2020, ch. 209, sec. 18, p. 614.]

31-3921. INTRA-AGENCY AND MUTUAL AID AGREEMENTS. Ambulance service districts shall have all of the powers given to political subdivisions of the state of Idaho as set forth in section [67-2339](#), Idaho Code, and sections [67-2326](#) through [67-2333](#), Idaho Code, inclusive, to enter into intra-agency and mutual aid agreements with other political subdivisions and municipalities in Idaho, and in other states, for the purposes of protecting life and for all other purposes of this chapter. Any ambulance service district or county ambulance service responding to a call for emergency assistance to persons or property not situated within the taxing authority of the ambulance service district or county is authorized to charge a reasonable fee for services provided to residents located within the ambulance service district or county in accordance with the requirements and procedures contained in sections [63-1311](#) and [63-1311A](#), Idaho Code.

[31-3921, added 2020, ch. 209, sec. 19, p. 614.]

31-3922. DISSOLUTION. Dissolution of any ambulance service district organized under the provisions of section [31-3911](#), Idaho Code, may be initiated by a petition signed by at least twenty-five percent (25%) of the qualified electors within the ambulance service district, requesting dissolution of the ambulance service district, in the following manner:

(1) The petition shall first be presented to the board of county commissioners of each county in which the ambulance service district is situated, signed by the requisite number of qualified electors, which petition shall clearly designate the boundaries of the ambulance service district and shall state the name of the district and shall be accompanied by a map thereof. The petition, together with all maps and other papers filed therewith, shall, at proper hours, be open to public inspection in the office of the clerk of the board of county commissioners between the date of said filing and the date of the election on the question of districts as provided in this section. The petition may be in one (1) or in several papers. When such petition is presented to the board of county commissioners and filed in the office of the clerk of the board, the said board shall set a time for hearing of such petition, which time shall not be less than four (4) nor more than six (6) weeks from the date of the presenting and filing of said petition. A notice of the time of such hearing shall be published by said board, once a week for three

(3) successive weeks previous to the time set for such hearing, in a newspaper published within the county in which said district is situated. Said notice shall give the boundaries of the ambulance service district and shall state that a petition has been filed to dissolve the same and that, on the date fixed for the hearing, any taxpayer within the district may appear at the hearing and testify and present exhibits upon any issue pertaining to the proposed dissolution of the ambulance service district or may object to or support the proposed dissolution.

(2) After hearing and considering any and all testimony and other evidence made either in favor of or in opposition to the dissolution of the ambulance service district, if the board of county commissioners makes a sufficient factual finding that the majority of the residents of the ambulance service district will receive no benefit by continuing the existence of the ambulance service district, the county commissioners shall make an order granting the petition, with or without modification. If the board of county commissioners, after hearing and considering all testimony and other evidence either in favor of or in opposition to the dissolution of the ambulance service district, cannot make a sufficient factual finding that the majority of the residents of the ambulance service district will receive no benefit by continuing the existence of the ambulance service district, the county commissioners shall make an order denying the petition. After the county commissioners have entered their order approving or denying such petition, the clerk of the board of county commissioners shall cause to be published a notice of election to be held in such proposed ambulance service district for the purpose of determining whether or not the same shall be dissolved. Such notice shall plainly and clearly designate the boundaries of the ambulance service district, its name, and that the election is to be held to decide the question of whether the ambulance service district shall be maintained or dissolved. Such notice shall be published once each week in a newspaper published within the county for three (3) successive publications prior to such election.

(3) Such notice shall require the electors to cast ballots that shall contain the words "... ambulance service district dissolved, yes" or "... ambulance service district dissolved, no" or words equivalent thereto. No person shall be entitled to vote at any election held under the provisions of this chapter unless he shall possess all the qualifications required of electors under the general laws of the state and be a resident of the district.

(4) If a majority of the electors voting at such election shall vote to dissolve the ambulance service district, the board of county commissioners shall, after certifying the results of such election, enter an order upon the minutes of its official proceedings dissolving said ambulance service district, and such district shall thereupon be dissolved.

(5) The property of such district shall remain the property of the county in which such district is located and any money remaining in the fund of such district shall be expended in the maintenance and repair of the highways of such district, whether such highways at the time of the dissolution are in the incorporated territory or in unincorporated territory.

(6) If the district is situated in two (2) or more counties, each board of county commissioners shall coordinate the hearing date and the publications of notice so that only one (1) hearing need be held. Unless otherwise agreed to by each board of county commissioners involved, the hearing shall be held at the administrative offices of the district, and the boards

of county commissioners are hereby specifically authorized to act in a joint manner for such purposes. If an election is called, the boards of county commissioners shall provide that the election be held on the same day in each county, and the boards of county commissioners shall coordinate the canvass of the votes cast and make one (1) joint announcement. If a majority of votes in any county are against the dissolution of the district, such rejection shall void the dissolution of the district in all counties.

[31-3922, added 2020, ch. 209, sec. 20, p. 614.]

CHAPTER 40  
EXPENDITURES AND BIDS -- [REPEALED]