31-3901. AUTHORIZATION TO ESTABLISH AMBULANCE SERVICE -- SPECIAL LEVY. 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, which 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.

[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.]

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 this act shall establish a fund to be designated as the ambulance service fund, and used exclusively for the purposes of this act.

[31-3902, added 1963, ch. 278, sec. 2, p. 712.]

31-3903. AMBULANCE SERVICE -- POWERS AND DUTIES OF BOARD OF COUNTY COMMISSIONERS. 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.

[31-3903, added 1963, ch. 278, sec. 3, p. 712.]

31-3904. AMBULANCE SERVICE -- FEES. The board of county commissioners shall adopt a schedule of fees to be charged for the use of said ambulance service. 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.

[31-3904, added 1963, ch. 278, sec. 4, p. 712.]

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 as hereinbefore provided.

[31-3905, added 1963, ch. 278, sec. 5, p. 712.]

31-3906. AMBULANCE SERVICE -- ADJACENT COUNTIES AND/OR PRIVATE INDIVIDUALS AND CORPORATIONS MAY HAVE COOPERATIVE AGREEMENT. The board of county commissioners of any county wherein such ambulance service has been established is authorized in its discretion and under such terms and conditions as it deems appropriate to enter into a cooperative agreement with adjacent counties 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 as determined by their respective boards of county commissioners.

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

31-3907. AMBULANCE SERVICE -- TERMINATION OF. Any county having adopted and established an ambulance service as provided in this act, 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.

[31-3907, added 1963, ch. 278, sec. 7, p. 712.]

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.

(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 in time to further hear the petitioners and protesters, 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 district 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 subsection (4)
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 ap-
proved 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) As used in this chapter, "ambulance district" or "ambulance service
district" means a political subdivision formed to provide ambulance trans-
port, 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.
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.]

31-3908A. EXEMPTIONS FROM TAXATION. The board of county commissioners,
on application, may, by an ordinance enacted by not later than the sec-
ond 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 tax-
able 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.


31-3910. 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.]

CHAPTER 40
EXPENDITURES AND BIDS -- [REPEALED]