

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 240

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1  
2 RELATING TO AMBULANCE SERVICE DISTRICTS; AMENDING SECTION 31-3908, IDAHO  
3 CODE, TO REVISE THE MAXIMUM PROPERTY TAX LEVY RATE FOR AN AMBULANCE  
4 SERVICE DISTRICT; AND AMENDING SECTION 63-802, IDAHO CODE, TO REVISE  
5 PROVISIONS REGARDING THE MAXIMUM PROPERTY TAX LEVY RATE FOR AN AMBU-  
6 LANCE SERVICE DISTRICT BUDGET AND TO MAKE A TECHNICAL CORRECTION.

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

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

10 31-3908. AMBULANCE DISTRICT AUTHORIZED. (1) The county commissioners  
11 of any county shall, upon petition signed by not less than fifty (50) quali-  
12 fied electors of said county, or any portion thereof, which may exclude in-  
13 corporated cities, undertake the following procedure to determine the ad-  
14 visability of resolving to establish and maintain an ambulance service dis-  
15 trict within the county as may be designated in the petition.

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

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

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

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

1           pended are an obligation of the district and shall be repaid by the dis-  
2           trict to the depositors.

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

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

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

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

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

31          (4) In any county where an ambulance service district is created as pro-  
32          vided herein, the board of county commissioners is authorized to levy a spe-  
33          cial tax, not to exceed ~~four~~ six-hundredths percent (.046%) of market value  
34          for assessment purposes, ~~except as authorized by paragraph (a) of this sub-~~  
35          ~~section,~~ upon all taxable property within the district for the purposes of  
36          the district, but the levy otherwise authorized in section 31-3901, Idaho  
37          Code, shall not be made on taxable property within the district.

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

39                  ~~(i) Was created as of January 1, 1976,~~

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

43                  ~~(iii) The service provided by the district is an advanced life sup-~~  
44                  ~~port paramedic unit,~~

45          the board of county commissioners may submit to the electors within the  
46          district the question of whether the levy authorized in subsection (4)  
47          of this section may be increased to a levy not to exceed ~~six-hundredths~~  
48          percent (.06%) of market value for assessment purposes upon all taxable  
49          property within the district for the purposes of the district, if ap-  
50          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 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.

SECTION 2. That Section 63-802, Idaho Code, be, and the same is hereby amended to read as follows:

63-802. LIMITATION ON BUDGET REQUESTS -- LIMITATION ON TAX CHARGES -- EXCEPTIONS. (1) Except as provided in subsections (3) and (4) of this section, no taxing district shall certify a budget request for an amount of property tax revenues to finance an annual budget that exceeds the greater of paragraphs (a) through (~~k~~l) of this subsection inclusive:

(a) The dollar amount of property taxes certified for its annual budget for any one (1) of the three (3) tax years preceding the current tax year, whichever is greater, for the past tax year, which amount may be increased by a growth factor of not to exceed three percent (3%) plus the amount of revenue calculated as described in this subsection. Multiply the levy of the previous year, not including any levy described in subsection (4) of this section, or any school district levy reduction resulting from a distribution of state funds pursuant to section 63-3638(11) or (13), Idaho Code, by the value shown on the new construction roll compiled pursuant to section 63-301A, Idaho Code; and by the value of annexation during the previous calendar year, as certified by the state tax commission for market values of operating property of public utilities and by the county assessor;

(b) The dollar amount of property taxes certified for its annual budget during the last year in which a levy was made;

(c) The dollar amount of the actual budget request, if the taxing district is newly created, except as may be provided in paragraph (~~i~~j) of this subsection;

(d) In the case of school districts, the restriction imposed in section 33-802, Idaho Code;

(e) In the case of a nonschool district for which less than the maximum allowable increase in the dollar amount of property taxes is certified for annual budget purposes in any one (1) year, such a district may, in any following year, recover the forgone increase by certifying, in

1 addition to any increase otherwise allowed, an amount not to exceed one  
2 hundred percent (100%) of the increase originally forgone. Provided  
3 however, that prior to budgeting any forgone increase, the district  
4 must provide notice of its intent to do so, hold a public hearing, which  
5 may be in conjunction with its annual budget hearing, and certify by  
6 resolution the amount of forgone increase to be budgeted and the spe-  
7 cific purpose for which the forgone increase is being budgeted. Upon  
8 adoption of the resolution, the clerk of the district shall file a copy  
9 of the resolution with the county clerk and the state tax commission.  
10 Said additional amount shall be included in future calculations for  
11 increases as allowed;

12 (f) If a taxing district elects to budget less than the maximum allow-  
13 able increase in the dollar amount of property taxes, the taxing dis-  
14 trict may disclaim the right to recover all or any portion of that year's  
15 forgone increase by adoption of a resolution declaring the same. The  
16 district must provide notice of its intent to do so and hold a public  
17 hearing, which may be in conjunction with its annual budget hearing if  
18 applicable. The resolution to disclaim the right to recover the for-  
19 gone increase for that year shall be adopted at the annual budget hear-  
20 ing of the taxing district if the district has a budget hearing require-  
21 ment; provided however, that the resolution shall not apply to forgone  
22 increases from prior budget years-;

23 (g) In the case of cities, if the immediately preceding year's levy  
24 subject to the limitation provided by this section is less than 0.004,  
25 the city may increase its budget by an amount not to exceed the differ-  
26 ence between 0.004 and actual prior year's levy multiplied by the prior  
27 year's market value for assessment purposes. The additional amount  
28 must be approved by sixty percent (60%) of the voters voting on the ques-  
29 tion at an election called for that purpose and held on the date in May or  
30 November provided by law, and may be included in the annual budget of the  
31 city for purposes of this section;

32 (h) In the case of an ambulance service district, if the immediately  
33 preceding year's levy subject to the limitation provided by this sec-  
34 tion is less than six-hundredths percent (0.06%), the district may  
35 increase its budget by an amount not to exceed the difference between  
36 six-hundredths percent (0.06%) and the prior year's actual levy mul-  
37 tiplied by the prior year's market value for assessment purposes. The  
38 additional amount must be approved by sixty percent (60%) of the voters  
39 voting on the question at an election called for that purpose and held  
40 on the date in May or November provided by law, and may be included in  
41 the annual budget of the ambulance service district for purposes of this  
42 section;

43 (i) A taxing district may submit to the electors within the district  
44 the question of whether the budget from property tax revenues may be  
45 increased beyond the amount authorized in this section, but not beyond  
46 the levy authorized by statute. The additional amount must be approved  
47 by sixty-six and two-thirds percent (66 2/3%) or more of the voters  
48 voting on the question at an election called for that purpose and held  
49 on the May or November dates provided by section 34-106, Idaho Code.  
50 If approved by the required minimum sixty-six and two-thirds percent

1 (66 2/3%) of the voters voting at the election, the new budget amount  
2 shall be the base budget for the purposes of this section;

3 (±j) When a nonschool district consolidates with another nonschool  
4 district or dissolves and a new district performing similar governmen-  
5 tal functions as the dissolved district forms with the same boundaries  
6 within three (3) years, the maximum amount of a budget of the district  
7 from property tax revenues shall not be greater than the sum of the  
8 amounts that would have been authorized by this section for the district  
9 itself or for the districts that were consolidated or dissolved and in-  
10 corporated into a new district;

11 (jk) In the instance or case of cooperative service agencies, the re-  
12 strictions imposed in sections 33-315 through 33-318, Idaho Code;

13 (\*l) The amount of money received in the twelve (12) months immediately  
14 preceding June 30 of the current tax year as a result of distributions of  
15 the tax provided in section 63-3502B(2), Idaho Code.

16 (2) In the case of fire districts, during the year immediately follow-  
17 ing the election of a public utility or public utilities to consent to be pro-  
18 vided fire protection pursuant to section 31-1425, Idaho Code, the maximum  
19 amount of property tax revenues permitted in subsection (1) of this section  
20 may be increased by an amount equal to the current year's taxable value of the  
21 consenting public utility or public utilities multiplied by that portion of  
22 the prior year's levy subject to the limitation provided by subsection (1) of  
23 this section.

24 (3) No board of county commissioners shall set a levy, nor shall the  
25 state tax commission approve a levy for annual budget purposes, which ex-  
26 ceeds the limitation imposed in subsection (1) of this section unless au-  
27 thority to exceed such limitation has been approved by a majority of the tax-  
28 ing district's electors voting on the question at an election called for that  
29 purpose and held pursuant to section 34-106, Idaho Code, provided however,  
30 that such voter approval shall be for a period of not to exceed two (2) years.

31 (4) The amount of property tax revenues to finance an annual budget  
32 does not include revenues from nonproperty tax sources, and does not include  
33 revenue from levies that are voter-approved for bonds, override levies or  
34 supplemental levies, plant facilities reserve fund levies, school emergency  
35 fund levies or for levies applicable to newly annexed property or for levies  
36 applicable to new construction as evidenced by the value of property subject  
37 to the occupancy tax pursuant to section 63-317, Idaho Code, for the preced-  
38 ing tax year. The amount of property tax revenues to finance an annual budget  
39 does not include any property taxes that were collected and refunded on prop-  
40 erty that is exempt from taxation, pursuant to section 63-1305C, Idaho Code.

41 (5) The amount of property tax revenues to finance an annual budget  
42 shall include moneys received as recovery of property tax for a revoked pro-  
43 visional property tax exemption under section 63-1305C, Idaho Code.