

**CHAPTER 144F**  
**EMERGENCY MEDICAL SERVICES SPECIAL TAXING DISTRICTS**

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Subdivision 1. **Political subdivision defined.** In this section, "political subdivision" means a county, a statutory or home rule charter city, or a township organized to provide town government.

Subd. 2. **Who may establish.** Two or more political subdivisions, or parts of them, may establish by resolution of their governing bodies a special taxing district for emergency medical services. The participating territory of a participating political subdivision need not abut any other participating territory to be in the special taxing district.

Subd. 3. **Board.** The special taxing district under this section is governed by a board made up initially of representatives of each participating political subdivision in the proportions set out in the establishing resolution, subject to change as provided in the district's charter, if any, or in the district's bylaws. If a township states in its resolution that less than the entire township will participate in the district, the partial townships shall be represented on the board by only one member, appointed from among those townships so participating. The method for appointment shall be governed by the bylaws of the district's joint powers agreement. Each participant's representative serves at the pleasure of that participant's governing body or bodies.

Subd. 4. **Property tax levy authority.** The district's board may levy a tax on the taxable real and personal property in the district. The ad valorem tax levy may not exceed 0.048 percent of the taxable market value of the district or \$400,000, whichever is less. The proceeds of the levy must be used as provided in subdivision 5. The board shall certify the levy at the times as provided under section 275.07. The board shall provide the county with whatever information is necessary to identify the property that is located within the district. If the boundaries include a part of a parcel, the entire parcel shall be included in the district. The county auditors must spread, collect, and distribute the proceeds of the tax at the same time and in the same manner as provided by law for all other property taxes.

Subd. 5. **Use of levy proceeds.** The proceeds of property taxes levied under this section must be used to support the providing of out-of-hospital emergency medical services including, but not limited to, first responder or rescue squads recognized by the district, ambulance services licensed under chapter 144E and recognized by the district, medical control functions set out in chapter 144E, communications equipment and systems, and programs of regional emergency medical services authorized by regional boards described in section 144E.52.

Subd. 6. **Advisory committee.** A special taxing district board under this section must have

an advisory committee to advise the board on issues involving emergency medical services and EMS communications. The committee's membership must be comprised of representatives of first responders, ambulance services, ambulance medical directors, and EMS communication experts. The advisory committee members serve at the pleasure of the appointing board.

Subd. 7. **Powers.** (a) In addition to authority expressly granted in this section, a special taxing district under this section may exercise any power that may be exercised by any of its participating political subdivisions, except that the board may not incur debt. The special taxing district may only use the power to do what is necessary or reasonable to support the services set out in subdivision 5.

(b) Notwithstanding paragraph (a), the district may only levy the taxes authorized in this section.

Subd. 8. **Additions and withdrawals.** (a) Additional eligible political subdivisions may be added to a special taxing district under this section as provided by the board of the district and agreed to in a resolution of the governing body of the political subdivision proposed to be added.

(b) A political subdivision may withdraw from a special taxing district under this section by resolution of its governing body. The political subdivision must notify the board of the special taxing district of the withdrawal by providing a copy of the resolution at least one year in advance of the proposed withdrawal. The taxable property of the withdrawing member is subject to the property tax levy under subdivision 4 for the taxes payable year following the notice of the withdrawal, unless the board and the withdrawing member agree otherwise by action of their governing bodies.

(c) Notwithstanding subdivision 2, if the district is comprised of only two political subdivisions and one of the political subdivisions withdraws, the district can continue to exist.

Subd. 9. **Dissolution.** If the special taxing district is dissolved, the assets and liabilities may be assigned to a successor entity, if any, or otherwise disposed of for public purposes as provided by law.

Subd. 10. **Reports.** On or before March 15, 2005, and March 15, 2007, the special taxing district shall submit a levy and expenditure report to the commissioner of revenue and to the chairs of the house of representatives and senate committees with jurisdiction over taxes. Each report must include the amount of the district's levies for taxes payable for each of the two previous years and its actual expenditures of those revenues. Expenditures must be reported by general service category, as listed in subdivision 5, and include a separate category for administrative expenses.

**History:** *1Sp2001 c 5 art 3 s 8; 2006 c 259 art 4 s 3; 2009 c 88 art 2 s 3*

**NOTE:** This section, as added by Laws 2001, First Special Session chapter 5, article 3, section 8, is effective for taxes levied in 2002, payable in 2003, through taxes levied in 2011, payable in 2012. Laws 2001, First Special Session chapter 5, article 3, section 8, the effective date, as amended by Laws 2005, chapter 151, article 3, section 19, and Laws 2006, chapter 259, article 4, section 20.