

HB 2877 -- VOLUNTEER FIRE PROTECTION ASSOCIATIONS

SPONSOR: Smith (155)

This bill requires the State Tax Commission to design an assessment blank to be furnished to each county assessor that allows the assessor to provide a volunteer fire protection association with a way to indicate each residence and business having an occupiable structure of each parcel of real property within the fire protection association's service area.

The assessor, in conjunction with the volunteer fire protection associations within the assessor's jurisdiction, must compile a list of each parcel of real property on which is located a residence or business having an occupiable structure.

The assessor will use the information gathered to provide a form to each taxpayer residing or owning a building having an occupiable structure on the taxpayer's real property that the taxpayer may use to verify the existence of a residence or a business having an occupiable structure. The assessor will include the volunteer fire protection association form with the personal property assessment list the assessor sends to each taxpayer annually. The taxpayer may return the form verifying the existence of an occupiable structure and also include the payment of the annual volunteer fire protection association dues.

The county collector or other designated official may, after deducting and retaining 5% of the annual dues for administrative costs, remit the collected dues to the volunteer fire protection associations.

Before December 15th of each year, a volunteer fire protection association that uses a county collector for collection of the association's dues must file an annual report with the county clerk in each county in which the association provides service, and deliver a copy to the county collector. The information required to be included in the annual report is set out in the bill.