

1 AN ACT relating to the levy of property taxes.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 132.017 is amended to read as follows:

- 4 (1) As used in this section, "local governmental entity" includes a county fiscal court
5 and legislative body of a city, urban-county government, consolidated local
6 government, charter county government, ***unified local government***, or other taxing
7 district.
- 8 (2) (a) ~~The~~~~That~~ portion of a tax rate levied by an ordinance, order, resolution, or
9 motion of a local governmental entity or district board of education subject to
10 recall as provided for in KRS 68.245, 132.023, 132.027, and 160.470, shall go
11 into effect ***seventy-five (75)***~~forty-five (45)~~ days after its passage.
- 12 (b) During ***the seventy-five (75) days***~~the forty-five (45) days next~~ following the
13 passage of the ordinance, order, resolution, or motion, any five (5) qualified
14 voters, who reside in the area where the tax levy will be imposed, may
15 commence petition proceedings to protest the passage of the ordinance, order,
16 resolution, or motion by filing ***an affidavit*** with the county clerk. ***The***
17 ***affidavit shall state:***
- 18 ***1. The five (5) qualified voters***~~an affidavit stating that they~~ constitute the
19 ***members of the*** petition committee;
- 20 ***2. The petition committee*** ~~and that they~~ will be responsible for
21 circulating the petition;
- 22 ***3. The petition committee will file the petition*** ~~and filing it~~ in the proper
23 form within ***the seventy-five (75)***~~forty-five (45)~~ days from the passage
24 of the ordinance, order, resolution, or motion;~~[-]~~
- 25 ***4.*** ~~The affidavit shall state their~~ names and addresses ***of the petition***
26 ***committee members;*** and
- 27 ***5.*** ~~specify~~ The address to which all notices to the committee are to be

1 sent.

2 **(c)** Upon receipt of the affidavit, the county clerk shall ***immediately***:

3 1. ~~[At the time of filing of the affidavit,]~~Notify the petition committee of
4 all statutory requirements for the filing of a valid petition under this
5 section;

6 2. ~~[At the time of the filing of the affidavit,]~~Notify the petition committee
7 that the clerk will publish a notice identifying the tax levy being
8 challenged and providing the names and addresses of the petition
9 committee in a newspaper of general circulation within the county, if:

10 **a. There is a newspaper within the county in which to publish the**
11 **notice; and**

12 **b.** ~~[such publication exists, if]~~The petition committee remits an
13 amount equal to the cost of publishing the notice determined in
14 accordance with the provisions of KRS 424.160 at the time of the
15 filing of the affidavit.

16 If the petition committee elects to have the notice published, the clerk
17 shall publish the notice within five (5) days of receipt of the affidavit;
18 and

19 3. Deliver a copy of the affidavit to the appropriate local governmental
20 entity or district board of education.

21 ~~(d)(e)~~ The petition shall be filed with the county clerk within ***seventy-five***
22 ~~(75)forty five (45)~~ days of the passage of the ordinance, order, resolution, or
23 motion **and meet the following requirements:**~~[]~~

24 **1.** All papers of the petition shall be ***substantially*** uniform in size and style
25 and shall be assembled in one (1) instrument for filing;~~[]~~

26 **2.** Each sheet of the petition ~~may~~~~[shall]~~ contain the names of voters from
27 ***more than*** one (1) voting precinct;~~[only, and shall include the name,~~

1 number and designation of the precinct in which the voters signing the
 2 petition live. The inclusion of an invalid signature on a page shall not
 3 invalidate the entire page of the petition, but shall instead result in the
 4 invalid signature being stricken and not counted.]

5 **3.** Each **nonelectronic petition** signature shall be executed in ink or
 6 indelible pencil;

7 **4. Each electronic petition signature shall comply with the requirements**
 8 **of the Uniform Electronic Transactions Act, KRS 369.101 to 369.120;**

9 **5. Each electronic and nonelectronic petition signature**~~[and]~~ shall be
 10 followed by the printed name, street address, ~~[and]~~ Social Security
 11 number or birthdate, **and the name and number of the designated**
 12 **voting precinct** of the person signing; **and**~~[.]~~

13 **6.** The petition shall be signed by a number of registered and qualified
 14 voters residing in the affected jurisdiction equal to at least **five percent**
 15 **(5%)**~~[ten percent (10%)]~~ of the total number of votes cast in the last
 16 preceding presidential election. **Electronic petition signatures that**
 17 **comply with the requirements of this subsection shall be included in**
 18 **determining whether the required number of petition signatures have**
 19 **been obtained. The inclusion of an invalid electronic or nonelectronic**
 20 **petition signature on a page shall not invalidate the entire page of the**
 21 **petition, but shall instead result in the invalid petition signature being**
 22 **stricken and not counted.**

23 ~~(e)~~~~(d)~~ Upon the filing of the petition with the county clerk, the ordinance,
 24 order, resolution, or motion shall be suspended from going into effect until
 25 after the election referred to in subsection (3) of this section is held, or until
 26 the petition is finally determined to be insufficient and no further action may
 27 be taken pursuant to paragraph ~~(i)~~~~(h)~~ of this subsection.

1 ~~(f)(e)~~ The county clerk shall immediately notify the presiding officer of the
2 appropriate local governmental entity or district board of education that the
3 petition has been received and shall, within thirty (30) days of the receipt of
4 the petition, make a determination of whether the petition contains enough
5 signatures of qualified voters to place the ordinance, order, resolution, or
6 motion before the voters.

7 ~~(g)(f)~~ If the county clerk finds the petition to be sufficient, the clerk shall
8 certify to the petition committee and the local governmental entity or district
9 board of education within the thirty (30) day period provided for in paragraph
10 ~~(f)(e)~~ of this subsection that the petition is properly presented and in
11 compliance with the provisions of this section, and that the ordinance, order,
12 resolution, or motion levying the tax will be placed before the voters for
13 approval.

14 ~~(h)(g)~~ If the county clerk finds the petition to be insufficient, the clerk shall,
15 within the thirty (30) day period provided for in paragraph ~~(f)(e)~~ of this
16 subsection, notify, in writing, the petition committee and the local
17 governmental entity or district board of education of the specific deficiencies
18 found. Notification shall be sent by certified mail and shall be published at
19 least one (1) time in a newspaper of general circulation within the county
20 containing the local governmental entity or district board of education levying
21 the tax. ~~or,~~ If there is **not a newspaper within the county in which to**
22 **publish the notification, then the notification** ~~[no such newspaper,]~~ shall be
23 posted at the courthouse door.

24 ~~(i)(h)~~ A final determination of the sufficiency of a petition shall be subject to
25 final review by the Circuit Court of the county in which the local
26 governmental entity or district board of education is located, and shall be
27 limited to the validity of the county clerk's determination. Any petition

1 challenging the county clerk's final determination shall be filed within ten (10)
2 days of the issuance of the clerk's final determination.

3 ~~(j)~~⁽ⁱ⁾ The local governmental entity or district board of education may cause
4 the cancellation of the election by reconsidering ~~the ordinance, order,~~
5 ~~resolution, or motion~~ and amending the ordinance, order, resolution, or
6 motion to levy a tax rate which will produce revenue~~no more revenue~~ from
7 real property, exclusive of revenue from new property as defined in KRS
8 132.010, equal to~~than four percent (4%) over~~ the amount of revenue
9 produced by the compensating tax rate defined in KRS 132.010 ~~from real~~
10 ~~property~~. The action by the local governmental entity or district board of
11 education shall be valid only if taken within fifteen (15) days following the
12 date the clerk finds the petition to be sufficient.

13 (3) (a) If an election is necessary under the provisions of subsection (2) of this
14 section, the local governmental entity~~county fiscal court, legislative body of~~
15 ~~a city, urban county government, consolidated local government, or other~~
16 ~~taxing district~~ shall cause to be submitted to the voters of the district~~county,~~
17 ~~district, consolidated local government, or urban county~~ at the next regular
18 election, the question as to whether the property tax rate shall be levied. The
19 question shall be submitted to the county clerk not later than the second
20 Tuesday in August preceding the regular election.

21 (b) If an election is necessary for a school district under the provisions of
22 subsection (2) of this section, the district board of education may cause to be
23 submitted to the voters of the district in a called common school election not
24 less than thirty-five (35) days nor more than forty-five (45) days from the date
25 the signatures on the petition are validated by the county clerk, or at the next
26 regular election, at the option of the district board of education, the question
27 as to whether the property tax rate shall be levied. If the election is held in

1 conjunction with a regular election, the question shall be submitted to the
2 county clerk not later than the second Tuesday in August preceding the regular
3 election. The cost of a called common school election shall be borne by the
4 school district holding the election. Any called common school election shall
5 comply with the provisions of KRS 118.025.

6 (c) In an election held under paragraph (a) or (b) of this subsection, the question
7 shall be so framed that the voter may by his or her vote answer "for" or
8 "against." If a majority of the votes cast upon the question oppose its passage,
9 the ordinance, order, resolution, or motion shall not go into effect. If a
10 majority of the votes cast upon the question favor its passage, the ordinance,
11 order, resolution, or motion shall become effective.

12 (d) If the ordinance, order, resolution, or motion fails to pass pursuant to an
13 election held under paragraph (a) or (b) of this subsection, the property tax
14 rate which will produce revenue~~[four percent (4%) more revenues]~~ from real
15 property, exclusive of revenue from new property as defined in KRS 132.010,
16 equal to~~[than]~~ the amount of revenue produced by the compensating tax rate
17 defined in KRS 132.010, shall be levied without further approval by the local
18 governmental entity or district board of education.

19 (4) Notwithstanding any statutory provision to the contrary, if a local governmental
20 entity or district board of education has not established a final tax rate as of
21 September 15, due to the recall provisions of this section, KRS 68.245, 132.027, or
22 160.470, regular tax bills shall be prepared as required in KRS 133.220 for all
23 districts having a tax rate established by that date; and a second set of bills shall be
24 prepared and collected in the regular manner, according to the provisions of KRS
25 Chapter 132, upon establishment of final tax rates by the remaining districts.

26 (5) If a second billing is necessary, the collection period shall be extended to conform
27 with the second billing date.

1 (6) All costs associated with the second billing shall be paid by the taxing district or
2 districts requiring the second billing.

3 ➔Section 2. KRS 132.018 is amended to read as follows:

4 (1) If the tax rate applicable to real property levied by a county fiscal court, district
5 board of education, or legislative body of a city, consolidated local government,
6 urban-county government, or other taxing district is reduced as a result of
7 reconsideration by the county fiscal court, district board of education, or legislative
8 body of a city, consolidated local government, urban-county government, or other
9 taxing district under the provisions of KRS 132.017(2)(~~j~~)(~~i~~), the tax rate
10 applicable to personal property levied under the provisions of KRS 68.248(1),
11 132.024(1), 132.029(1), and 160.473(1) shall be reduced by the respective county
12 fiscal court, district board of education, or legislative body of a city, consolidated
13 local government, urban-county government, or other taxing district to an amount
14 which will produce the same percentage increase in revenue from personal property
15 as the percentage increase in revenue from real property resulting from the reduced
16 tax rate applicable to real property.

17 (2) If the tax rate applicable to real property levied by a county fiscal court, district
18 board of education, or legislative body of a city, consolidated local government,
19 urban-county government, or other taxing district is reduced, under the provisions
20 of KRS 132.017(3), as a result of a majority of votes cast in an election being
21 opposed to such a rate, the tax rate applicable to personal property levied by the
22 respective county fiscal court, district board of education, or legislative body of a
23 city, consolidated local government, urban-county government, or other taxing
24 district shall be reduced, without further action by the levying body, to an amount
25 which will produce the same percentage increase in revenue from personal property
26 as the percentage increase in revenue from real property resulting from the reduced
27 tax rate applicable to real property.