

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 forty-five (45) days after its passage, **except for urban-county**
12 **governments and consolidated local governments, which shall go into effect**
13 **fifty (50) days after its passage.**
- 14 (b) During **the time period required by paragraph (a) of this subsection**~~the~~
15 ~~forty five (45) days next following the passage of the ordinance, order,~~
16 ~~resolution, or motion~~, any five (5) qualified voters, who reside in the area
17 where the tax levy will be imposed, may commence petition proceedings to
18 protest the passage of the ordinance, order, resolution, or motion by filing **an**
19 **affidavit** with the county clerk. **The affidavit shall state:**
- 20 **1. The five (5) qualified voters**~~[an affidavit stating that they]~~ constitute the
21 **members of the** petition committee;
- 22 **2. The petition committee** ~~[and that they]~~ will be responsible for
23 circulating the petition;
- 24 **3. The petition committee will file the petition** ~~[and filing it]~~ in the proper
25 form within **the same time periods required by paragraph (a) of this**
26 **subsection;**~~[forty five (45) days from the passage of the ordinance,~~
27 ~~order, resolution, or motion.]~~

1 **4.** The~~[- affidavit shall state their]~~ names and addresses **of the petition**
 2 **committee members;**~~[- and]~~

3 **5.** ~~[- specify -]~~The address to which all notices to the committee are to be
 4 sent; **and**~~[-]~~

5 **6.** **For petition committees filing petitions in response to a tax levied in**
 6 **an urban-county government and consolidated local government,**
 7 **whether or not the petition committee is willing to incur all of the**
 8 **expenses associated with electronic petition signatures. If the petition**
 9 **committee is not willing to incur all of the expenses, then electronic**
 10 **petition signatures shall not be allowed for the petition.**

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

12 1. ~~[- At the time of filing of the affidavit, -]~~Notify the petition committee of
 13 all statutory requirements for the filing of a valid petition under this
 14 section;

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

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

21 **b.** ~~[- such publication exists, if -]~~The petition committee remits an
 22 amount equal to the cost of publishing the notice determined in
 23 accordance with the provisions of KRS 424.160 at the time of the
 24 filing of the affidavit.

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

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

3 ~~(d)(e)~~ The petition shall be filed with the county clerk within ***the same time***
4 ***periods required by paragraph (a) of this subsection***~~[forty five (45) days of~~
5 ~~the passage of the ordinance, order, resolution, or motion]~~ ***and meet the***
6 ***following requirements:***~~[-]~~

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

9 ***2. For urban-county governments and consolidated local governments,***
10 ***each sheet of the petition may contain the names of voters from more***
11 ***than one (1) voting precinct, and for all other local governmental***
12 ***entities, each sheet of the petition shall contain the names of voters***
13 ***from more than***~~[Each sheet of the petition shall contain the names of~~
14 ~~voters from] one (1) voting precinct;~~~~[only, and shall include the name,~~
15 ~~number and designation of the precinct in which the voters~~
16 ~~signing the petition live. The inclusion of an invalid signature on a page shall~~
17 ~~not invalidate the entire page of the petition, but shall instead result in~~
18 ~~the invalid signature being stricken and not counted.]~~

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

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

23 ***5. Each electronic and nonelectronic petition signature***~~[and]~~ shall be
24 followed by the printed name, street address, ~~[and]~~ Social Security
25 number or birthdate, ***and the name and number of the designated***
26 ***voting precinct*** of the person signing; ***and***~~[-]~~

27 ***6.*** The petition shall be signed by a number of registered and qualified

1 voters residing in the affected jurisdiction equal to at least ten percent
2 (10%) of the total number of votes cast in the last preceding presidential
3 election. *For urban-county governments and consolidated local*
4 *governments, when the expenses associated with electronic petition*
5 *signatures have been incurred in accordance with paragraph (b)6. of*
6 *this subsection and the electronic petition signatures comply with the*
7 *requirements of this subsection, the electronic petition signatures shall*
8 *be included in determining whether the required number of petition*
9 *signatures have been obtained. The inclusion of an invalid electronic*
10 *or nonelectronic petition signature on a page shall not invalidate the*
11 *entire page of the petition, but shall instead result in the invalid*
12 *petition signature being stricken and not counted.*

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

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

24 ~~(g)~~~~(f)}~~ If the county clerk finds the petition to be sufficient, the clerk shall
25 certify to the petition committee and the local governmental entity or district
26 board of education within the thirty (30) day period provided for in paragraph
27 ~~(f)~~~~(e)}~~ of this subsection that the petition is properly presented and in

1 compliance with the provisions of this section, and that the ordinance, order,
 2 resolution, or motion levying the tax will be placed before the voters for
 3 approval.

4 ~~(h)~~~~(g)~~ If the county clerk finds the petition to be insufficient, the clerk shall,
 5 within the thirty (30) day period provided for in paragraph ~~(f)~~~~(e)~~ of this
 6 subsection, notify, in writing, the petition committee and the local
 7 governmental entity or district board of education of the specific deficiencies
 8 found. Notification shall be sent by certified mail and shall be published at
 9 least one (1) time in a newspaper of general circulation within the county
 10 containing the local governmental entity or district board of education levying
 11 the tax. ~~or,~~ If there is **not a newspaper within the county in which to**
 12 **publish the notification, then the notification**~~no such newspaper,~~ shall be
 13 posted at the courthouse door.

14 ~~(i)~~~~(h)~~ A final determination of the sufficiency of a petition shall be subject to
 15 final review by the Circuit Court of the county in which the local
 16 governmental entity or district board of education is located, and shall be
 17 limited to the validity of the county clerk's determination. Any petition
 18 challenging the county clerk's final determination shall be filed within ten (10)
 19 days of the issuance of the clerk's final determination.

20 ~~(j)~~~~(i)~~ The local governmental entity or district board of education may cause
 21 the cancellation of the election by reconsidering~~the ordinance, order,~~
 22 ~~resolution, or motion~~ and amending the ordinance, order, resolution, or
 23 motion to levy a tax rate which will produce no more revenue from real
 24 property, exclusive of revenue from new property as defined in KRS 132.010,
 25 than four percent (4%) over the amount of revenue produced by the
 26 compensating tax rate defined in KRS 132.010 from real property. The action
 27 by the local governmental entity or district board of education shall be valid

1 only if taken within fifteen (15) days following the date the clerk finds the
2 petition to be sufficient.

3 (3) (a) If an election is necessary under the provisions of subsection (2) of this
4 section, the ***local governmental entity***~~[county fiscal court, legislative body of~~
5 ~~a city, urban county government, consolidated local government, or other~~
6 ~~taxing district]~~ shall cause to be submitted to the voters of the ***district***~~[county,~~
7 ~~district, consolidated local government, or urban county]~~ at the next regular
8 election, the question as to whether the property tax rate shall be levied. The
9 question shall be submitted to the county clerk not later than the second
10 Tuesday in August preceding the regular election.

11 (b) If an election is necessary for a school district under the provisions of
12 subsection (2) of this section, the district board of education may cause to be
13 submitted to the voters of the district in a called common school election not
14 less than thirty-five (35) days nor more than forty-five (45) days from the date
15 the signatures on the petition are validated by the county clerk, or at the next
16 regular election, at the option of the district board of education, the question
17 as to whether the property tax rate shall be levied. If the election is held in
18 conjunction with a regular election, the question shall be submitted to the
19 county clerk not later than the second Tuesday in August preceding the regular
20 election. The cost of a called common school election shall be borne by the
21 school district holding the election. Any called common school election shall
22 comply with the provisions of KRS 118.025.

23 (c) In an election held under paragraph (a) or (b) of this subsection, the question
24 shall be so framed that the voter may by his or her vote answer "for" or
25 "against." If a majority of the votes cast upon the question oppose its passage,
26 the ordinance, order, resolution, or motion shall not go into effect. If a
27 majority of the votes cast upon the question favor its passage, the ordinance,

1 order, resolution, or motion shall become effective.

2 (d) If the ordinance, order, resolution, or motion fails to pass pursuant to an
3 election held under paragraph (a) or (b) of this subsection, the property tax
4 rate which will produce four percent (4%) more revenues from real property,
5 exclusive of revenue from new property as defined in KRS 132.010, than the
6 amount of revenue produced by the compensating tax rate defined in KRS
7 132.010, shall be levied without further approval by the local governmental
8 entity or district board of education.

9 (4) Notwithstanding any statutory provision to the contrary, if a local governmental
10 entity or district board of education has not established a final tax rate as of
11 September 15, due to the recall provisions of this section, KRS 68.245, 132.027, or
12 160.470, regular tax bills shall be prepared as required in KRS 133.220 for all
13 districts having a tax rate established by that date; and a second set of bills shall be
14 prepared and collected in the regular manner, according to the provisions of KRS
15 Chapter 132, upon establishment of final tax rates by the remaining districts.

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

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

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

21 (1) If the tax rate applicable to real property levied by a county fiscal court, district
22 board of education, or legislative body of a city, consolidated local government,
23 urban-county government, or other taxing district is reduced as a result of
24 reconsideration by the county fiscal court, district board of education, or legislative
25 body of a city, consolidated local government, urban-county government, or other
26 taxing district under the provisions of KRS 132.017(2)(~~j~~)(~~i~~), the tax rate
27 applicable to personal property levied under the provisions of KRS 68.248(1),

1 132.024(1), 132.029(1), and 160.473(1) shall be reduced by the respective county
2 fiscal court, district board of education, or legislative body of a city, consolidated
3 local government, urban-county government, or other taxing district to an amount
4 which will produce the same percentage increase in revenue from personal property
5 as the percentage increase in revenue from real property resulting from the reduced
6 tax rate applicable to real property.

7 (2) If the tax rate applicable to real property levied by a county fiscal court, district
8 board of education, or legislative body of a city, consolidated local government,
9 urban-county government, or other taxing district is reduced, under the provisions
10 of KRS 132.017(3), as a result of a majority of votes cast in an election being
11 opposed to such a rate, the tax rate applicable to personal property levied by the
12 respective county fiscal court, district board of education, or legislative body of a
13 city, consolidated local government, urban-county government, or other taxing
14 district shall be reduced, without further action by the levying body, to an amount
15 which will produce the same percentage increase in revenue from personal property
16 as the percentage increase in revenue from real property resulting from the reduced
17 tax rate applicable to real property.