

1 AN ACT relating to the levy of 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 160.470 is amended to read as follows:

4 (1) (a) Notwithstanding any statutory provisions to the contrary, no district board of
5 education shall levy a general tax rate which will produce more revenue,
6 exclusive of revenue from net assessment growth as defined in KRS 132.010,
7 than would be produced by application of the general tax rate that could have
8 been levied in the preceding year to the preceding year's assessment, except as
9 provided in subsection (9)~~[subsections (9) and (10)]~~ of this section and KRS
10 157.440.

11 (b) If an election is held as provided for in KRS 132.017 and the question should
12 fail, ~~the~~^{such} failure shall not reduce the "...general tax rate that could have
13 been levied in the preceding year..." referred to in paragraph (a) of this
14 subsection~~[(1)(a) of this section]~~, for purposes of computing the general tax
15 rate for succeeding years.

16 In the event of a merger of school districts, the limitations contained in this section
17 shall be based upon the combined revenue of the merging districts, as computed
18 under the provisions of this section.

19 (2) No district board of education shall levy a general tax rate within the limits imposed
20 in subsection (1) of this section which respectively exceeds the compensating tax
21 rate defined in KRS 132.010, except as provided in subsection (9)~~[subsections (9)~~
22 ~~and (10)]~~ of this section, KRS 157.440, and KRS 157.621, until the district board of
23 education has complied with the provisions of subsection (7) of this section.

24 (3) Upon receipt of property assessments from the Department of Revenue, the
25 commissioner of education shall certify the following to each district board of
26 education:

27 (a) The general tax rate that a district board of education could levy under the

- 1 provisions of subsection (1) of this section, and the amount of revenue
2 expected to be produced;
- 3 (b) The compensating tax rate as defined in KRS 132.010 for a district's general
4 tax rate the amount of revenue expected to be produced; ***and***
- 5 (c) The general tax rate which will produce, respectively, no more revenue from
6 real property, exclusive of revenue from new property, than four percent (4%)
7 over the amount of revenue produced by the compensating tax rate defined in
8 KRS 132.010, and the amount of revenue expected to be produced.
- 9 (4) Upon completion of action on property assessment data, the Department of Revenue
10 shall submit certified property assessment data as required in KRS 133.125 to the
11 chief state school officer.
- 12 (5) Within thirty (30) days after the district board of education has received its
13 assessment data, the rates levied shall be forwarded to the Kentucky Board of
14 Education for its approval or disapproval. The failure of the district board of
15 education to furnish the rates within the time prescribed shall not invalidate any
16 levy made thereafter.
- 17 (6) (a) Each district board of education shall, on or before January 31 of each
18 calendar year, formally and publicly examine detailed line item estimated
19 revenues and proposed expenditures for the subsequent fiscal year. On or
20 before May 30 of each calendar year, each district board of education shall
21 adopt a tentative working budget which shall include a minimum reserve of
22 two percent (2%) of the total budget.
- 23 (b) Each district board of education shall submit to the Kentucky Board of
24 Education no later than September 30, a close estimate or working budget
25 which shall conform to the administrative regulations prescribed by the
26 Kentucky Board of Education.
- 27 (7) (a) Except as provided in ***subsection (9)***~~subsections (9) and (10)}~~ of this section

1 and KRS 157.440, a district board of education proposing to levy a general tax
2 rate within the limits of subsection (1) of this section which exceeds~~exceed~~
3 the compensating tax rate defined in KRS 132.010 shall hold a public hearing
4 to hear comments from the public regarding the proposed tax rate. The hearing
5 shall be held in the principal office of the taxing district or, in the event the
6 taxing district has no office, or the office is not suitable for the~~such a~~
7 hearing, the hearing shall be held in a suitable facility as near as possible to
8 the geographic center of the district.

9 (b) The district board of education shall advertise the hearing by causing the
10 following to be published at least twice for two (2) consecutive weeks, in the
11 newspaper of largest circulation in the county, a display type advertisement of
12 not less than twelve (12) column inches:

- 13 1. The general tax rate levied in the preceding year, and the revenue
14 produced by that rate;
- 15 2. The general tax rate for the current year, and the revenue expected to be
16 produced by that rate;
- 17 3. The compensating general tax rate, and the revenue expected from it;
- 18 4. The revenue expected from new property and personal property;
- 19 5. The general areas to which revenue in excess of the revenue produced in
20 the preceding year is to be allocated;
- 21 6. A time and place for the public hearing which shall be held not less than
22 seven (7) days nor more than ten (10) days after the day that the second
23 advertisement is published;
- 24 7. The purpose of the hearing; and
- 25 8. A statement to the effect that the General Assembly has required
26 publication of the advertisement and the information contained within
27 this paragraph~~herein~~.

- 1 (c) In lieu of the two (2) published notices, a single notice containing the required
2 information may be sent by first-class mail to each person owning real
3 property, addressed to the property owner at his or her residence or principal
4 place of business as shown on the current year property tax roll.
- 5 (d) The hearing shall be open to the public. All persons desiring to be heard shall
6 be given an opportunity to present oral testimony. The district board of
7 education may set reasonable time limits for testimony.
- 8 (8) (a) That portion of a general tax rate, except as provided in subsection
9 (9)~~[subsections (9) and (10)]~~ of this section, KRS 157.440, and KRS 157.621,
10 levied by an action of a district board of education which will produce,
11 respectively, revenue from real property, exclusive of revenue from new
12 property, in excess of~~[more than four percent (4%) over]~~ the amount of
13 revenue produced by the compensating tax rate defined in KRS 132.010, shall
14 be subject to a recall vote or reconsideration by the district board of education
15 as provided for in KRS 132.017, and shall be advertised as provided for in
16 paragraph (b) of this subsection.
- 17 (b) The district board of education shall, within seven (7) days following adoption
18 of an ordinance, order, resolution, or motion to levy a general tax rate, except
19 as provided in subsection (9)~~[subsections (9) and (10)]~~ of this section and
20 KRS 157.440, which will produce revenue from real property, exclusive of
21 revenue from new property as defined in KRS 132.010, in excess of~~[more~~
22 ~~than four percent (4%) over]~~ the amount of revenue produced by the
23 compensating tax rate defined in KRS 132.010, cause the following to be
24 published, in the newspaper of largest circulation in the county, a display type
25 advertisement of not less than twelve (12) column inches:
- 26 1. The fact that the district board of education has adopted the~~[such a]~~ rate;
 - 27 2. The fact that the part of the rate which will produce revenue from real

1 property, exclusive of new property as defined in KRS 132.010, in
 2 excess of ~~four percent (4%) over~~ the amount of revenue produced by
 3 the compensating tax rate defined in KRS 132.010 is subject to recall;
 4 and

5 3. The name, address, and telephone number of the county clerk of the
 6 county or urban-county in which the school district is located, with a
 7 notation to the effect that that official can provide the necessary
 8 information about the petition required to initiate recall of the tax rate.

9 (9) (a) Notwithstanding any statutory provisions to the contrary, effective for school
 10 years beginning after June 30, 1990, the board of education of each school
 11 district shall levy a minimum equivalent tax rate of thirty cents (\$0.30) for
 12 general school purposes. Equivalent tax rate is defined as the rate which
 13 results when the income collected during the prior year from all taxes levied
 14 by the district for school purposes is divided by the total assessed value of
 15 property plus the assessment for motor vehicles certified by the Department of
 16 Revenue. School districts collecting school taxes authorized by KRS 160.593
 17 to 160.597, 160.601 to 160.633, or 160.635 to 160.648 for less than twelve
 18 (12) months during a school year shall have included in income collected
 19 under this section the pro rata tax collection for twelve (12) months.

20 (b) If a board fails to comply with paragraph (a) of this subsection, its members
 21 shall be subject to removal from office for willful neglect of duty pursuant to
 22 KRS 156.132.

23 ~~[(10) A district board of education may levy a general tax rate that will produce revenue~~
 24 ~~from real property, exclusive of revenue from new property, that is four percent~~
 25 ~~(4%) over the amount of the revenue produced by the compensating tax rate as~~
 26 ~~defined in KRS 132.010.]~~

27 ➔Section 3. KRS 160.485 is amended to read as follows:

- 1 (1) The imposition of license fees authorized hereby shall be by order or resolution of
 2 the fiscal court. There shall be no more than one (1) order or resolution passed in
 3 any one (1) calendar year. In the case of license fees required to be imposed
 4 pursuant to ~~subsection (2) of~~ KRS 160.484 (2), the fiscal court shall make the
 5 order or resolution within ten (10) days following receipt of the first request which
 6 makes ~~subsection (2) of~~ KRS 160.484(2) effective.
- 7 (2) (a) The order or resolution of the fiscal court imposing license fees pursuant to
 8 ~~subsections (1), (2), or (4) of~~ KRS 160.484 (1), (2), or (4) shall go into
 9 effect seventy-five (75)~~forty-five (45)]~~ days after its passage.
- 10 (b) During the seventy-five (75)~~forty-five (45)]~~ days ~~next~~ following the passage
 11 of the order or resolution, any five (5) qualified voters, who reside in the
 12 county, may commence petition proceedings to protest the passage of the
 13 order or resolution by filing an affidavit with the county clerk. The affidavit
 14 shall state:
- 15 1. The five (5) qualified voters~~[an affidavit stating that they]~~ constitute the
 16 members of the petition committee;
- 17 2. The petition committee~~[and that they]~~ will be responsible for circulating
 18 the petition;
- 19 3. The petition committee will file the petition~~[and filing it]~~ in the proper
 20 form within seventy-five (75)~~forty-five (45)]~~ days from the passage of
 21 the order or resolution;[-]
- 22 4. The~~[affidavit shall state their]~~ names and addresses of the petition
 23 committee members; and
- 24 5. ~~[specify]~~The address to which all notices to the committee are to be
 25 sent.
- 26 (c) Upon receipt of the affidavit, the county clerk shall immediately:
- 27 1. ~~[At the time of filing of the affidavit,]~~Notify the petition committee of

1 all statutory requirements for the filing of a valid petition under this
2 section;

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

7 **a. There is a newspaper within the county in which to publish the**
8 **notice, and**

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

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

16 3. Deliver a copy of the affidavit to the fiscal court and the impacted school
17 districts.

18 ~~(d)(e)~~ The petition shall be filed with the county clerk within **seventy-five**
19 ~~(75)[forty five (45)]~~ days of the passage of the order or resolution **and meet**
20 **the following requirements:**~~[-]~~

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

23 **2.** Each sheet of the petition ~~may~~~~shall~~ contain the names of voters from
24 **more than** one (1) voting precinct;~~[- only, and shall include the name,~~
25 ~~number and designation of the precinct in which the voters signing the~~
26 ~~petition live. The inclusion of an invalid signature on a page shall not~~
27 ~~invalidate the entire page of the petition, but shall instead result in the~~

1 ~~invalid signature being stricken and not counted.~~

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

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

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

10 **6.** The petition shall be signed by a number of registered and qualified
11 voters residing in the affected jurisdiction equal to at least **five percent**
12 **(5%)**~~[ten percent (10%)]~~ of the total number of votes cast in the last
13 preceding presidential election. **Electronic petition signatures that**
14 **comply with the requirements of this subsection shall be included in**
15 **determining whether the required number of petition signatures have**
16 **been obtained. The inclusion of an invalid electronic or nonelectronic**
17 **petition signature on a page shall not invalidate the entire page of the**
18 **petition, but shall instead result in the invalid petition signature being**
19 **stricken and not counted.**

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

25 ~~(f)~~~~(e)~~ The clerk shall immediately notify the fiscal court and the impacted
26 school districts that the petition has been received and shall, within thirty (30)
27 days of the receipt of the petition, make a determination of whether the

1 petition contains enough signatures of qualified voters to place the order or
2 resolution before the voters.

3 ~~(g)~~~~(f)~~ If the county clerk finds the petition to be sufficient, the clerk shall
4 certify to the petition committee, the fiscal court, and the impacted school
5 boards within the thirty (30) day period provided for in paragraph ~~(f)~~~~(e)~~ of
6 this subsection that the petition is properly presented and in compliance with
7 the provisions of this section, and that the order or resolution levying the tax
8 will be placed before the voters for approval.

9 ~~(h)~~~~(g)~~ If the county clerk finds the petition to be insufficient, the clerk shall,
10 within the thirty (30) day period provided for in paragraph ~~(f)~~~~(e)~~ of this
11 subsection, notify, in writing, the petition committee, the fiscal court and the
12 impacted school districts of the specific deficiencies found. Notification shall
13 be sent by certified mail and shall be published at least one (1) time in a
14 newspaper of general circulation within the county or, if there is ***not a***
15 ***newspaper within the county in which to publish the notification, then the***
16 ***notification***~~[no such newspaper,]~~ shall be posted at the courthouse door.

17 ~~(i)~~~~(h)~~ A final determination of the sufficiency of a petition shall be subject to
18 final review by the Circuit Court of the county and shall be limited to the
19 validity of the county clerk's determination. Any petition challenging the
20 county clerk's final determination shall be filed within ten (10) days of the
21 issuance of the clerk's final determination.

22 (3) Upon validation of the petition, the fiscal court shall submit to the voters of the
23 county at the next regular election or called common school district election, which
24 shall be held not less than thirty-five (35) days nor more than forty-five (45) days
25 from the date the signatures on the petition are validated by the county clerk, the
26 question as to whether the license fees for common school purposes shall be levied.
27 Any called common school election shall comply with the provisions of KRS

1 118.025. If the election is held in conjunction with a regular election, the question
 2 shall be submitted to the county clerk not later than the second Tuesday in August
 3 preceding the regular election. The question shall be so framed that the voter may
 4 by his or her vote answer, "for" or "against." If a majority of the votes cast upon the
 5 question oppose its passage, the order or resolution shall not go into effect. If a
 6 majority of the votes cast upon the question favor its passage, the order or resolution
 7 shall go into effect.

8 (4) License fees imposed pursuant to KRS 160.482 to 160.488 shall become effective
 9 on the date specified in the order or resolution, but no later than the first day of the
 10 calendar year first beginning after the day the order or resolution is made.

11 ➔Section 4. KRS 160.597 is amended to read as follows:

12 Any school tax authorized by KRS 160.593 to 160.597, 160.601 to 160.633, and 160.635
 13 to 160.648 may be recalled as follows:

14 (1) (a) The order or resolution levying any of the school taxes designated in this
 15 section shall go into effect not less than seventy-five (75)~~forty-five (45)~~ days
 16 nor more than ninety (90) days after its passage.

17 (b) During the seventy-five (75)~~forty-five (45)~~ days immediately following the
 18 passage of the order or resolution, any five (5) qualified voters, who reside in
 19 the school district levying the tax, may commence petition proceedings to
 20 protest the passage of the order or resolution by filing an affidavit with the
 21 county clerk. The affidavit shall state:

22 1. The five (5) qualified voters~~[an affidavit stating that they]~~ constitute the
 23 members of the petition committee;

24 2. The petition committee~~[and that they]~~ will be responsible for circulating
 25 the petition;

26 3. The petition committee will file the petition~~[and filing it]~~ in the proper
 27 form within seventy-five (75)~~forty-five (45)~~ days from the passage of

1 the order or resolution;[-]

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

4 5. [~~specify~~]The address to which all notices to the committee are to be
 5 sent.

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

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

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

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

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

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

23 3. Deliver a copy of the affidavit to the school board or combined taxing
 24 district.

25 **(d)(e)** The petition shall be filed with the county clerk within **seventy-five**
 26 **(75)**[~~forty five (45)~~] days of the passage of the order or resolution **and meet**
 27 **the following requirements:**[-]

- 1 **1.** All papers of the petition shall be **substantially** uniform in size and style
2 and shall be assembled in one (1) instrument for filing;~~[-]~~
- 3 **2.** Each sheet of the petition ~~may~~~~[shall]~~ contain the names of voters from
4 **more than** one (1) voting precinct;~~[- only, and shall include the name,~~
5 ~~number and designation of the precinct in which the voters signing the~~
6 ~~petition live. The inclusion of an invalid signature on a page shall not~~
7 ~~invalidate the entire page of the petition, but shall instead result in the~~
8 ~~invalid signature being stricken and not counted.]~~
- 9 **3.** Each **nonelectronic petition** signature shall be executed in ink or
10 indelible pencil;
- 11 **4.** **Each electronic petition signature shall comply with the requirements**
12 **of the Uniform Electronic Transactions Act, KRS 369.101 to 369.120;**
- 13 **5.** **Each electronic and nonelectronic petition signature**~~[-and]~~ shall be
14 followed by the printed name, street address,~~[-and]~~ Social Security
15 number or birthdate, **and name and number of the designated voting**
16 **precinct** of the person signing; ~~and~~~~[-]~~
- 17 **6.** The petition shall be signed by a number of registered and qualified
18 voters residing in the affected jurisdiction equal to at least **five percent**
19 **(5%)**~~[ten percent (10%)]~~ of the total number of votes cast in the last
20 preceding presidential election, **Electronic petition signatures that**
21 **comply with the requirements of this subsection shall be included in**
22 **determining whether the required number of petition signatures have**
23 **been obtained. The inclusion of an invalid electronic or nonelectronic**
24 **petition signature on a page shall not invalidate the entire page of the**
25 **petition, but shall instead result in the invalid petition signature being**
26 **stricken and not counted**~~[-, except in consolidated local governments,~~
27 ~~where the petition shall be signed by a number of registered and~~

1 ~~qualified voters equal to at least five percent (5%) of the total number of~~
2 ~~votes cast in the last preceding presidential election].~~

3 ~~(e)~~~~(d)~~ Upon the filing of the petition with the county clerk, the order or
4 resolution shall be suspended from going into effect for that district until after
5 the election provided for in subsection (2) of this section is held, or until the
6 petition is finally determined to be insufficient and no further action may be
7 taken pursuant to paragraph ~~(i)~~~~(h)~~ of this subsection.

8 ~~(f)~~~~(e)~~ The county clerk shall immediately notify the school board or combined
9 taxing district that the petition has been received and shall, within thirty (30)
10 days of receipt of the petition, make a determination of whether the petition
11 contains enough signatures of qualified voters to place the order or resolution
12 before the voters.

13 ~~(g)~~~~(f)~~ If the county clerk finds the petition to be sufficient, the clerk shall
14 certify to the school board or combined taxing district and the petition
15 committee within the thirty (30) day period provided for in paragraph ~~(f)~~~~(e)~~
16 of this subsection, that the petition is properly presented and in compliance
17 with the provisions of this section, and that the order or resolution levying the
18 tax will be placed before the voters for approval.

19 ~~(h)~~~~(g)~~ If the county clerk finds the petition to be insufficient, the clerk shall,
20 within the thirty (30) day period provided for in paragraph ~~(f)~~~~(e)~~ of this
21 subsection, notify, in writing, the petition committee and the school district or
22 combined taxing district levying the tax of the specific deficiencies found.
23 Notification shall be sent by certified mail, and shall be published at least one
24 (1) time in a newspaper of general circulation within the county containing the
25 school district levying the tax or, if there is **not a newspaper within the**
26 **county in which to publish the notification, then the notification**~~no such~~
27 ~~newspaper,~~ shall be posted at the courthouse door.

1 ~~(i)(h)~~ A final determination of the sufficiency of a petition shall be subject to
2 final review by the Circuit Court of the county in which the school district is
3 located, and shall be limited to the validity of the county clerk's determination.

4 Any petition challenging the county clerk's final determination shall be filed
5 within ten (10) days of the issuance of the clerk's final determination.

6 (2) If the petition is sufficient, the county clerk shall, at the option of the district board
7 of education, either submit the question to the voters of the school district at the
8 next regular election or submit the question to the voters of the school district at a
9 called common school election, which is to be held not less than thirty-five (35)
10 days nor more than forty-five (45) days from the date the signatures on the petition
11 are validated by the county clerk. Any called common school election shall comply
12 with the provisions of KRS 118.025. If the election is to be held in conjunction with
13 a regular election, the question shall be submitted to the county clerk not later than
14 the second Tuesday in August preceding the regular election. The question shall be
15 so framed that the voter may by his or her vote answer, "for" or "against." If a
16 majority of the votes cast in a district or combined taxing district upon the question
17 oppose its passage, the order or resolution shall not go into effect in that district or
18 combined taxing district. If a majority of the votes cast in a district or combined
19 taxing district upon the question favor its passage, the order or resolution shall go
20 into effect in that district. If the election is to be held in more than one (1) school
21 district within a county, the votes shall be counted separately. The cost of a called
22 common school election shall be borne by the school district causing the election to
23 be held.

24 (3) If any statute in existence on June 17, 1978, is found to be in conflict with any
25 provision of this section, the provisions of this section shall prevail.

26 ➔Section 5. KRS 82.095 is amended to read as follows:

27 (1) Any city with a population equal to or greater than three thousand (3,000) but less

1 than twenty thousand (20,000) based upon the most recent federal decennial census,
 2 located in a county containing a consolidated local government, which provides
 3 police, fire, or garbage collection services for the residents of the city may levy a
 4 supplemental tax which shall be in addition to ad valorem property taxes.

5 (2) Such supplemental tax shall be in an amount not to exceed the reasonable cost of
 6 police, fire, and garbage collection services actually provided by the city. The rate
 7 of such tax shall be established by an ordinance which shall have readings at no less
 8 than two (2) different meetings of the city legislative body before passage.

9 (3) The rate of such supplemental tax may be apportioned in a reasonable manner, other
 10 than an ad valorem approach, so that the recipient of police, fire, or garbage
 11 collection services pays an amount based on the cost of services actually received.

12 (4) Any ordinance levying a supplemental tax pursuant to subsection (2) of this section
 13 may be recalled as provided in ~~subsections (2) and (3) of~~ KRS 160.485 **(2) and**
 14 **(3)**~~], provided that the petition for recall shall be effective upon the signature of a~~
 15 ~~number of registered and qualified voters as described therein equal to five percent~~
 16 ~~(5%) instead of the percentage provided therein].~~

17 ➔Section 6. KRS 132.018 is amended to read as follows:

18 (1) If the tax rate applicable to real property levied by a county fiscal court, district
 19 board of education, or legislative body of a city, consolidated local government,
 20 urban-county government, or other taxing district is reduced as a result of
 21 reconsideration by the county fiscal court, district board of education, or legislative
 22 body of a city, consolidated local government, urban-county government, or other
 23 taxing district under the provisions of KRS 132.017(2)~~(j)~~**(i)**, the tax rate
 24 applicable to personal property levied under the provisions of KRS 68.248(1),
 25 132.024(1), 132.029(1), and 160.473(1) shall be reduced by the respective county
 26 fiscal court, district board of education, or legislative body of a city, consolidated
 27 local government, urban-county government, or other taxing district to an amount

1 which will produce the same percentage increase in revenue from personal property
2 as the percentage increase in revenue from real property resulting from the reduced
3 tax rate applicable to real property.

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