

### **212.725 Imposition of special ad valorem public health tax.**

If, after the establishment of the public health taxing district, as provided in KRS 212.720, the tax-levying authorities of the district, in the opinion of the county or city-county board of health, do not appropriate an amount sufficient to meet the public health needs of the county or the city-county health department or do not appropriate an amount sufficient to meet the standards prescribed by the Cabinet for Health and Family Services for health departments, the county or city-county board of health, acting as the governing body of the taxing district, shall with the approval of the Cabinet for Health and Family Services, impose by resolution a special ad valorem public health tax in such amount that it deems sufficient, but not in excess of the maximum amount approved by the electorate as provided for in KRS 212.720. The fiscal court shall upon receipt of a duly certified copy of said resolution, include in the next county ad valorem tax levy said special public health tax imposed by the county or city-county board of health which shall be in addition to all other county ad valorem taxes. Said special public health tax shall be collected in the same manner as are other county ad valorem taxes and turned over to the county or city-county board of health to be used solely for the maintenance and operation of the county or city-county health department.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 99, sec. 420, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 426, sec. 371, effective July 15, 1998. -- Amended 1974 Ky. Acts ch. 74, Art. VI, sec. 107(1), (3) and (11). -- Created 1954 Ky. Acts ch. 156, sec. 2, effective June 17, 1954.