

65A.100 Fees and ad valorem taxes levied by special purpose governmental entities -- Reporting to governing body of city or county.

- (1) Beginning January 1, 2014, the provisions of this section shall apply to any fee or ad valorem tax levied by a special purpose governmental entity.
- (2) Any special purpose governmental entity that:
 - (a)
 1. Adopts a new fee or ad valorem tax;
 2. Increases the rate at which an existing fee or tax, other than an ad valorem tax, is imposed; or
 3. Adopts an ad valorem tax rate;shall report the fee or tax to the governing body of the city or county in which the largest number of citizens served by the special purpose governmental entity reside. If the special purpose governmental entity serves only the residents of a city, the notice shall be provided to the governing body of that city.
 - (b) The report required by paragraph (a) of this subsection shall be for informational purposes only, and the governing body shall not have the authority to adjust, amend, or veto the fee or tax, provided that any other provision of the Kentucky Revised Statutes that provides greater authority for the governing body of a city or county over taxes, fees, or rates imposed by a special purpose governmental entity shall continue to apply to those taxes, fees, or rates.
- (3) The report required by subsection (2) of this section shall be made by:
 - (a) Submission of written notification of the ad valorem tax or fee to the governing body at least thirty (30) days before the date the ad valorem tax or fee will be effective; and
 - (b) Presentation of testimony relating to the ad valorem tax or fee at an open, regularly scheduled meeting of the governing body at least ten (10) days prior to the date the ad valorem tax or fee will be effective.
- (4) The governing body shall include notification that the ad valorem tax or fee will be presented in all public notices provided for the meeting.

Effective: June 25, 2013

History: Amended 2013 Ky. Acts ch. 124, sec. 8, effective June 25, 2013. -- Created 2013 Ky. Acts ch. 40, sec. 85, effective March 21, 2013.

Legislative Research Commission Note (3/21/2013). This statute was created in 2013 Ky. Acts ch. 40, sec. 85 (HB 1), and then amended in 2013 Ky. Acts ch. 124, sec. 8, after HB 1 had been enacted. That amendment has been incorporated into the text of this statute as created.