

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

- (1) 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 an amount that it deems sufficient.
- (2) The special ad valorem public health tax shall not be:
  - (a) Subject to the provisions of KRS 132.023; or
  - (b) Levied in an amount that is in excess of:
    1. The maximum amount approved by the electorate as provided for in KRS 212.720; or
    2. Ten cents (\$0.10) per one hundred dollars (\$100) of full value assessed valuation.
- (3) 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.
- (4) The 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.
- (5) Moneys derived from the special ad valorem public health tax:
  - (a) Shall be used for the maintenance and operation of the county or city-county health department;
  - (b) May be expended for the construction, alteration, or modification of a public health center or other suitable housing facility for the county or city-county health department; and
  - (c) May be expended for funding for full-time equivalent foundational public health service providers as permitted by KRS 211.186(3).

**Effective:** March 17, 2020

**History:** Amended 2020 Ky. Acts ch. 21, sec. 10, effective March 17, 2020. -- 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.