## Section 157 Maximum tax rate for cities, counties, and taxing districts.

The tax rate of cities, counties, and taxing districts, for other than school purposes, shall not, at any time, exceed the following rates upon the value of the taxable property therein: For all cities having a population of fifteen thousand or more, one dollar and fifty cents on the hundred dollars; for all cities having less than fifteen thousand and not less than ten thousand, one dollar on the hundred dollars; for all cities having less than ten thousand, seventy-five cents on the hundred dollars; and for counties and taxing districts, fifty cents on the hundred dollars.

Text as Ratified on: November 8, 1994.

**History:** 1994 amendment was proposed by 1994 Ky. Acts ch. 168, sec. 2; original version ratified August 3, 1891, and revised September 28, 1891.