

**173.790 Increase or decrease in tax levy -- Procedure.**

- (1) The special ad valorem tax rate for the maintenance and operation of a public library district created pursuant to KRS 173.710 to 173.800 before July 13, 1984, shall not be increased or decreased unless a duly certified petition requesting an increase or decrease in the tax rate of a specifically stated amount is signed by fifty-one percent (51%) of the number of duly qualified voters voting at the last general election in each county in the district. Such petition shall be filed with the fiscal court in each county in the district not later than ninety (90) days after the date of the first signature. The fiscal court shall order the court to increase or decrease the ad valorem tax, as stated in the petition.
  - (a) The petition shall read, "The following duly qualified voters of (insert name of county or counties) hereby petition the fiscal court of each county concerned to increase (or decrease) the special ad valorem tax from (insert exact amount) to (insert exact amount) on each one hundred dollars (\$100) worth of property assessed for local taxation in the district for the maintenance and operation of the (insert name) Public Library District."
  - (b) The petition shall contain the following: The name and address of each petitioner and the date upon which he signed the petition.
- (2) Any increase provided for in subsection (1) of this section shall not exceed twenty cents (\$0.20) on each one hundred dollars (\$100) of the assessed valuation of all property in the district.
- (3) A petition requesting a decrease in the tax rate will not be considered of any legal effect if, at any time prior to the filing of such a petition for decrease, either:
  - (a) Contractual obligations have been assumed by pertinent contracting authorities in connection with said subject library, which contractual obligations would be adversely affected by any such decrease; or
  - (b) If, as of the time of filing of such a petition for decrease, the board of such district shall have arranged for the financing of a library in that district pursuant to a plan of financing involving a lease of that library to the board under which lease the board is not bound for more than one (1) year at a time without exercising an annual option to renew the lease and such lease remains effective and has not been terminated; or
  - (c) If less than three (3) years have passed since the certified copy of the order of the fiscal court ordering the levy of the tax was filed with the county clerk.

**Effective:** July 13, 1984

**History:** Amended 1984 Ky. Acts ch. 100, sec. 16, effective July 13, 1984. -- Amended 1978 Ky. Acts ch. 384, sec. 299, effective June 17, 1978. -- Amended 1972 Ky. Acts ch. 223, sec. 10. -- Amended 1970 Ky. Acts ch. 241, sec. 7. -- Created 1964 Ky. Acts ch. 92, sec. 17.