

**Local Government Mandate Statement
Kentucky Legislative Research Commission
2025 Regular Session**

Part I: Measure Information

Bill Request #:	1131	Bill #:	SB 67
Document ID #:	1991	Sponsor:	Sen. Michael J. Nemes
Bill Title:	AN ACT proposing to create a new section of the Constitution of Kentucky relating to property exempt from taxation.		

Unit of Government: City County Urban-County
 Charter County Consolidated Local Unified Local

Office(s) Impacted: County Clerks

Requirement: Mandatory Optional

Effect on Powers & Duties: Modifies Existing Adds New Eliminates Existing

Other Fiscal Statement(s) that may exist: Actuarial Analysis Corrections Impact
 Health Benefit Mandate State Employee Health Plan

Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local Government

SB 67 proposes a constitutional amendment to exempt from taxation the increase in value of property that is assessed on an owner who is 65 years old or older beginning either the year an owner turns 65 or the year the owner purchases the property.

The costs of SB 67 to local governments due to adding a constitutional amendment to a ballot would be minimal, though for counties with smaller budgets the impact may be minimal to moderate.

Section 256 of the Kentucky Constitution specifies that constitutional amendments are only added to the ballot for the general election in even-numbered years (“next general election for members of the House of Representatives”). Therefore, the constitutional amendment would be submitted to the voters in November, 2026.

Balloting and publishing proposed constitutional amendments is a regular duty of county clerks, paid for by the county fiscal court. According to information received in early 2020

from Harp Enterprises, a vendor which provides electronic voting machines to almost 100 Kentucky counties, there are additional programming costs associated with adding a new category (local option question or constitutional amendment) to the ballot on an already scheduled statewide election. For example, the cost to add a new category to the ballot for Lexington-Fayette Urban County Government, with 286 precincts, has recently been estimated at between \$3,500 and \$4,500, and for Franklin County, with 44 precincts, the cost has been estimated at between \$1,700 and \$2,500.

Ballot printing costs are also a factor in election expenses. If the proposed amendment results in additional pages needed for the ballot, that would be an additional cost to the county clerk's office.

Data Source(s): LRC Staff; Harp Enterprises

Preparer: JB **Reviewer:** AS (MDA) **Date:** 1/14/25