

**67A.843 Referendum by voters in urban-county on question or question of levying taxes for purchase of development rights -- Contents of proposal to be voted upon.**

- (1) An urban-county government is authorized to place before the public, via referendum according to the procedure established in KRS 67A.847, the question of whether to fund a purchase of development rights program by means of one (1) or more of the following special tax levies which shall be in addition to all taxes otherwise permitted by law in the urban-county:
  - (a) An ad valorem tax not to exceed five cents (\$0.05) per one hundred dollars (\$100) of assessed value upon all taxable property in the urban-county, subject only to the aggregate limits on property taxes set forth in the Kentucky Constitution, but not subject to the recall provisions of KRS 132.017;
  - (b) A license fee not to exceed one-eighth of one percent (0.125%) on franchises, trades, occupations and professions in accordance with KRS 92.280(2), except that no fee shall be collected from any individual who is not a resident of the urban-county; and
  - (c) A transient room tax as defined in KRS 91A.390 not to exceed one percent (1%) of rents.
- (2) The proposal put before the voters shall set forth the following information:
  - (a) General descriptions of the types and locations of the properties from which development rights may be purchased under the program; and in describing the types of property, general descriptions such as "agricultural," "agriculturally zoned," or "farm" shall be sufficient, and in indicating the locations, general descriptions such as "northern section" and "eastern quadrant" shall be sufficient; and
  - (b) The type, rate, and effective date, including the ending date if the levy is for a specific duration, of the special tax levy, or levies, from among those authorized in subsection (1) of this section, which is proposed to fund the program.

**Effective:** July 15, 1998

**History:** Created 1998 Ky. Acts ch. 372, sec. 3, effective July 15, 1998.