

**173.470 Organization -- Special tax.**

- (1) Districts shall be organized in accordance with the procedures of KRS 65.182.
- (2) A public library district created pursuant to KRS 65.182 and this section shall constitute and be a taxing district within the meaning of Section 157 of the Constitution of Kentucky. In no event shall the maximum special ad valorem tax imposed for the maintenance and operation of the district exceed twenty cents (\$0.20) on each one hundred dollars (\$100) of the assessed valuation of all property in the district.
- (3) All special ad valorem taxes authorized by KRS 173.450 to 173.650 shall be collected in the same manner as are other county ad valorem taxes in each county affected and shall be turned over to the board as the governing body of the district. The special ad valorem tax shall be in addition to all other ad valorem taxes.

**Effective:** July 13, 1984

**History:** Amended 1984 Ky. Acts ch. 100, sec. 12, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 360, sec. 52, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 384, sec. 296, effective June 17, 1978. -- Amended 1964 Ky. Acts ch. 55, sec. 4. -  
- Amended 1962 Ky. Acts ch. 71, sec. 1. -- Created 1960 Ky. Acts ch. 114, sec. 3.