

**68.090 County ad valorem taxes -- Limitation -- Special tax for tubercular institution.**

- (1) For county purposes the fiscal court of each county shall levy an ad valorem tax on all property subject to county taxation. This section does not authorize the fiscal court to levy a tax to pay any railroad bonded indebtedness or any interest thereon. The ad valorem tax shall not exceed fifty cents (\$0.50) on each one hundred dollars' (\$100) worth of property taxed.
- (2) In any county which has under the law established itself as a tubercular district the fiscal court shall levy a tax sufficient to maintain a tubercular institution and provide for the salaries of the medical staff thereof and any other necessary expenses incident thereto taking into consideration any federal, state, or private financial assistance which may be given to the institution or which by law the institution is entitled to receive. The levy shall be an ad valorem tax on all property subject to county taxation and shall not exceed ten cents (\$0.10) on each one hundred dollars' (\$100) worth of property so taxed and the ten cents (\$0.10) shall be an additional tax to the fifty cents (\$0.50) ad valorem tax limitation hereinbefore provided for.

**History:** Amended 1974 Ky. Acts ch. 316, sec. 1; and ch. 386, sec. 10. -- Amended 1968 Ky. Acts ch. 100, sec. 2; and ch. 152, sec. 38. -- Amended 1944 Ky. Acts ch. 66, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 1839, 1882, 4281u-1.

**Legislative Research Commission Note.** This section was amended by two 1974 acts which do not appear to be in conflict and have been compiled together.