

**68.248 County revenue limits on tax rate applicable to personal property.**

- (1) In the event that the tax rate applicable to real property levied by a county fiscal court will produce a percentage increase in revenue from personal property less than the percentage increase in revenue from real property, the county fiscal court may levy a tax rate applicable to personal property which will produce the same percentage increase in revenue from personal property as the percentage increase in revenue from real property.
- (2) The tax rate applicable to personal property levied by a county fiscal court under the provisions of subsection (1) of this section shall not be subject to the public hearing provisions of KRS 68.245(5) and to the recall provisions of KRS 68.245(6).

**Effective:** July 13, 1990

**History:** Amended 1990 Ky. Acts ch. 343, sec. 2, effective July 13, 1990. -- Created 1982 Ky. Acts ch. 397, sec. 1, effective July 15, 1982.