

**82.095 Supplemental taxes levied by city of third or fourth class in county containing city of first class or consolidated local government.**

- (1) Any city of the fourth class located in a county containing a city of the first class or consolidated local government, or any city of the third class, located in a county containing a city of the first class or consolidated local government, which provides police, fire, or garbage collection services for the residents of the city may levy a supplemental tax which shall be in addition to ad valorem property taxes.
- (2) Such supplemental tax shall be in an amount not to exceed the reasonable cost of police, fire, and garbage collection services actually provided by the city. The rate of such tax shall be established by an ordinance which shall have readings at no less than two (2) different meetings of the city legislative body before passage.
- (3) The rate of such supplemental tax may be apportioned in a reasonable manner, other than an ad valorem approach, so that the recipient of police, fire, or garbage collection services pays an amount based on the cost of services actually received.
- (4) Any ordinance levying a supplemental tax pursuant to subsection (2) of this section may be recalled as provided in subsections (2) and (3) of KRS 160.485, provided that the petition for recall shall be effective upon the signature of a number of registered and qualified voters as described therein equal to five percent (5%) instead of the percentage provided therein.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 346, sec. 94, effective July 15, 2002. -- Amended 1986 Ky. Acts ch. 353, sec. 1, effective July 15, 1986. -- Created 1976 Ky. Acts ch. 304, sec. 1, effective January 1, 1977.