

**91.280 General and special tax levies -- Crediting of collections -- Diversion forbidden -- Failure to make levy.**

- (1) The board of aldermen, in its annual levy of taxes, shall make such separate levies as are required by law or as the board deems necessary or desirable, and a general levy in such amount as in its judgment is necessary and advisable. The amounts levied shall be collected and paid to the city, the amount of each separate levy being carried to the credit of the agency for which levied, and the amount of the general levy being credited to the general fund of the city. The amount of any separate levy to be credited to any agency shall not be diverted from it, or used for any purpose other than that specified by the levy, but shall, except as otherwise provided by law, remain as a separate fund in the hands of the director of finance.
- (2) In the ordinance or ordinances fixing the tax rates for any year, the board of aldermen shall subdivide the levy as follows:
  - (a) Separate levies for each agency for which a separate levy is to be made;
  - (b) A general levy for general city purposes.The board of aldermen shall cause the foregoing levies to be made for the purposes stated, by the ordinance or ordinances fixing the tax rates each year.
- (3) If in any year the board of aldermen fails to pass a levy ordinance or ordinances, or if the levy ordinance or ordinances is or are invalid or inoperative, the rates of taxation for that fiscal year shall be the same as for the year before, item for item.

**Effective:** June 17, 1954

**History:** Amended 1954 Ky. Acts ch. 164, sec. 1, effective June 17, 1954. -- Amended 1948 Ky. Acts ch. 67, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2816, 2981, 2983.