

132.280 County tax levy to be based on state assessment -- Exception for special taxing district.

The assessment made for state purposes, when supervised as required by law, shall be the basis for the levy of the ad valorem tax for county, school district, and all special taxing district purposes; except that any special taxing district established within an incorporated city under existing statutory or any independent school district whose January 1, 1975, assessment per pupil in average daily attendance would have been reduced because of the use of the assessment made for state purposes as of January 1, 1975, shall continue to use the assessment made for city purposes.

Effective: July 13, 1990

History: Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 328, effective July 13, 1990. -- Amended 1976 Ky. Acts ch. 186, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 1883.