

### **210.480 Special ad valorem mental health and mental retardation tax.**

- (1) If, after the establishment of the mental health and mental retardation taxing district as provided for in this section, KRS 210.460, and KRS 210.470, the tax levying authorities in member areas of the district, in the opinion of the community mental health-mental retardation board, do not appropriate an amount sufficient to meet the needs of the mental health and mental retardation services program and clinic, as established pursuant to KRS 210.370, the community mental health-mental retardation board, acting as the governing body of the taxing district shall, with the approval of the Cabinet for Health and Family Services, request the fiscal courts in each of the member areas which have not contributed a sufficient proportionate share of the cost of the program, to impose a special ad valorem mental health and mental retardation tax in such amount that it deems sufficient, but not in excess of four cents (\$0.04) per one hundred dollars (\$100) of full assessed valuation. The fiscal court may, upon receipt of a duly certified copy of said request, include in the next ad valorem tax levy said special mental health and mental retardation tax imposed by the mental health-mental retardation board which shall be in addition to all other county ad valorem taxes. If levied by the fiscal court, said special mental health and mental retardation tax shall be collected in the same manner as are other county ad valorem taxes and turned over to the community mental health-mental retardation board to be used for the maintenance and operation of the mental health and mental retardation services program and clinic as provided in KRS 210.460. No appropriation for a mental health and mental retardation services program and clinic established under KRS 210.370 shall be reduced or eliminated on the grounds that a special tax has been levied where the community mental health-mental retardation board requested the amount levied as a necessary supplement to that appropriation. Taxing districts organized pursuant to KRS 210.470 shall not be subject to the provisions of the compensating tax rate as defined by KRS 132.010 nor to Acts 1965 (1st Ex. Sess.), ch. 2.
- (2) Nothing contained in this section shall be construed as precluding any city or county from appropriating or allocating funds in any other manner for the support of the regional mental health and mental retardation services program and clinic, pursuant to KRS 210.460, or any other statutory provision.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 99, sec. 336, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 426, sec. 280, effective July 15, 1998. -- Amended 1978 Ky. Acts ch. 396, sec. 13, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 74, Art. VI, sec. 107(1) and (9). -- Created 1970 Ky. Acts ch. 278, sec. 9.