

108.100 Creation of districts -- Collection of taxes.

- (1) A district may be created by the fiscal court as provided in KRS 65.182. In the event that the citizens of a city seek to create a district the boundaries of which shall be coterminous with those of the city, or which lie wholly within the boundaries of said city such citizens shall petition the city legislative body and the city legislative body shall exercise all rights, powers and duties of the fiscal court as set forth in KRS 65.182 in determining whether to create the district.
- (2) The special ad valorem tax that may be imposed for the maintenance and operation of the district, shall not exceed ten cents (\$0.10) on each one hundred dollars (\$100) of the assessed valuation of all property in the district.
- (3) Upon the creation of a district by a fiscal court or city legislative body as provided in KRS 65.182, the district shall be so established and shall constitute and be a taxing district within the meaning of Section 157 of the Constitution of Kentucky.
- (4) If the ambulance district consists solely of a single city, the ad valorem tax, as authorized by KRS 108.100 to 108.180, shall be collected in the same manner as are the other city ad valorem taxes, and turned over to the board of the ambulance service district. All other special ad valorem taxes authorized by KRS 108.080 to 108.180 shall be collected in the following manner:
 - (a) The property valuation administrator of the county shall note on the tax rolls the taxpayers and valuation of the property subject to such assessment;
 - (b) The county clerk shall compute the tax on the regular state and county tax bills;
 - (c) The special ad valorem tax shall be in addition to all other ad valorem taxes;
 - (d) The sheriff shall collect the tax, turn it over to the board of the ambulance district, and shall be entitled to a fee of four percent (4%) of the amount of the tax collected by him for such district and all other special ad valorem taxes authorized by KRS 108.080 to 108.180 shall be collected in the same manner as are other county and city ad valorem taxes in each county and city affected and shall be turned over to the board of directors as the governing body of the district. The special ad valorem tax shall be in addition to all other ad valorem taxes. The sheriff shall be entitled to a fee of one percent (1%) of the amount of the tax collected by him for all special ad valorem taxes except the tax for the ambulance district.

Effective: July 13, 1984

History: Amended 1984 Ky. Acts ch. 100, sec. 10, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 231, sec. 3, effective July 15, 1982; and ch. 360, sec. 34, effective July 15, 1982. -- Amended 1980 Ky. Acts ch. 86, sec. 3, effective July 15, 1980; and ch. 119, sec. 9, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 384, sec. 242, effective June 17, 1978. -- Created 1974 Ky. Acts ch. 33, sec. 3.