

## Lexington-Fayette Urban County Government

200 E. Main St Lexington, KY 40507

## Legislation Details (With Text)

File #: 0822-22 Version: 1 Name: Ad Valorem: Public Health

Type: Ordinance Status: Approved

File created: 8/15/2022 In control: Urban County Council

 On agenda:
 8/30/2022
 Final action:
 8/30/2022

 Enactment date:
 8/30/2022
 Enactment #:
 O-084-2022

Title: An Ordinance adopting the request of the Lexington-Fayette County Health Dept. under KRS 212.755

and levying a Special Ad Valorem Public Health Tax for the Fiscal Year July 1, 2022 through June 30, 2023, on the assessed value of all taxable real and personal property within the taxing jurisdiction of the Lexington-Fayette Urban County Government, including real and personal property of public service companies, noncommercial aircraft, noncommercial watercraft, and inventory in transit, and excluding insurance capital, tobacco in storage, and agricultural products in storage, at the rate of \$.026 on each \$100.00 of assessed value as of the January 1, 2022 assessment date; and levying a Special Ad Valorem Public Health Tax at the rate of \$.026 on each \$100.00 of assessed value on all motor vehicles and watercraft within the taxing jurisdiction of the Lexington-Fayette Urban County

Government, as of the January 1, 2023 assessment date. [Council Office, Maynard]

Sponsors:

Indexes:

**Code sections:** 

Attachments: 1. Health Department Resolution (attachment).PDF, 2. 00763373.pdf, 3. O-084-2022

Date	Ver.	Action By	Action	Result
8/30/2022	1	Urban County Council	Approved	Pass
8/18/2022	1	Urban County Council	Received First Reading	
8/16/2022	1	Urban County Council Work Session	Approved and Referred to Docket	Pass

An Ordinance adopting the request of the Lexington-Fayette County Health Dept. under KRS 212.755 and levying a Special Ad Valorem Public Health Tax for the Fiscal Year July 1, 2022 through June 30, 2023, on the assessed value of all taxable real and personal property within the taxing jurisdiction of the Lexington-Fayette Urban County Government, including real and personal property of public service companies, noncommercial aircraft, noncommercial watercraft, and inventory in transit, and excluding insurance capital, tobacco in storage, and agricultural products in storage, at the rate of \$.026 on each \$100.00 of assessed value as of the January 1, 2022 assessment date; and levying a Special Ad Valorem Public Health Tax at the rate of \$.026 on each \$100.00 of assessed value on all motor vehicles and watercraft within the taxing jurisdiction of the Lexington-Fayette Urban County Government, as of the January 1, 2023 assessment date. [Council Office, Maynard]

WHEREAS, pursuant to KRS 212.755 the Board of the Lexington-Fayette County Health Department (the "Board")

is required to submit its request to the Lexington-Fayette Urban County Government for the imposition of a special ad

valorem public health tax in an amount it deems sufficient; and

WHEREAS, the Board has submitted the above-request pursuant to the August 8, 2022 Resolution, a copy of which is attached hereto as Exhibit "A" and incorporated herein as if fully stated; and

WHEREAS, the Lexington-Fayette Urban County Government May choose to include in its next ad valorem tax levy the special ad valorem public health tax request in the amount requested in the above-Resolution; and

WHEREAS, the Urban County Council wishes to adopt and levy the special ad valorem public health tax as requested by the Board.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT:

Section 1 - That the above recitals are incorporated herein as if fully stated.

Section 2 - That the Urban County Council hereby adopts the request of the Board of the Lexington-Fayette County Health Department, pursuant to KRS 212.755, to levy a special ad valorem public health tax for the purposes of support of the Lexington-Fayette County Health Department and the payment of its debts and expenses for the Fiscal Year July 1, 2022 through June 30, 2023.

Section 3 - That for the purposes stated in Section 2 above, the Urban County Council does hereby levy a special ad valorem public health tax on the assessed value of all taxable real and personal property within the taxing jurisdiction of the Lexington-Fayette Urban County Government, including real and personal property of public service companies, noncommercial aircraft, noncommercial watercraft, and inventory in transit, and excluding insurance capital, tobacco in storage, and agricultural products in storage, at the rate of \$.026 on each \$100.00 of assessed value as of the January 1, 2022 assessment date.

Section 4 - That for the purposes stated in Section 2 above, the Urban County Council does

File #: 0822-22, Version: 1

hereby levy a special ad valorem public health tax at the rate of \$.026 on each \$100.00 of assessed value on all motor vehicles and watercraft within the taxing jurisdiction of the Lexington-Fayette Urban County Government, as of the January 1, 2023 assessment date.

Section 5 - That the Clerk of the Urban County Council be and hereby is directed to forward a copy of this Ordinance, along with an appropriate cover letter, to Department of Revenue, Office of Property Valuation, Attn: Tom Crawford, Executive Director, 501 High Street, Frankfort, Kentucky 40601.

Section 6 - That this Ordinance shall become effective upon the date of its passage.

PASSED URBAN COUNTY COUNCIL:

MAYOR		

ATTEST:

CLERK OF URBAN COUNTY COUNCIL PUBLISHED:

822-22:DJB:X:\CASES\FINANCE\22-LE0003\LEG\00763373.DOC