

RECALL VOTE

KRS 68.245(6)
132.017

If a fiscal court levies a tax rate which will produce revenue from real property, exclusive of revenue from new property, that is more than 4% over the amount of revenue produced by the compensating tax rate, the portion which exceeds the 4% is subject to a recall vote or reconsideration by the taxing district.

1. Within 7 days after the adoption of the tax rate, fiscal court must publish a display advertisement in the newspaper of largest circulation in the county.
2. The advertisement shall be not less than 12 column inches and contain:
 - fact that fiscal court has adopted such a rate
 - fact that part of the rate which will produce revenue from real property (exclusive of new) in excess of 4% over the amount produced by the compensating tax rate is subject to recall
 - name, address and phone number of county clerk with note that such official will provide information on petition to initiate recall of the tax rate
3. The tax rate subject to recall goes into effect 45 days after its passage.
4. During the 45 day period a petition signed by 10% of the voters in the last Presidential election may be presented to the county clerk or authorized deputy or to the fiscal court or legislative body of a taxing district and the tax rate suspended from going into effect.
5. The county clerk determines whether the petition contains enough signatures of of qualified voters to suspend the effect of the tax rate levy.
6. Fiscal court may cause cancellation of the recall vote by amending the tax levy to produce no more revenue from real property than 4% over the amount produced by the compensating tax rate on real property, provided such action is taken within 15 days of presentation of the petition.
7. Fiscal court shall submit to voters at the next regular election question as to whether voters are "for" or "against" the tax levy. The amount subject to recall shall not go into effect unless a majority of the votes cast are "for" its passage.