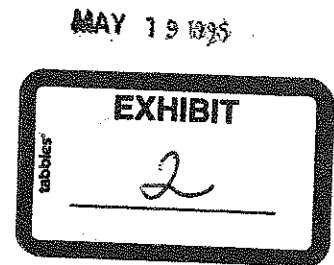


COMMONWEALTH OF KENTUCKY
OFFICE OF THE ATTORNEY GENERAL

CHRIS GORMAN
ATTORNEY GENERAL



P.O. Box 2000
FRANKFORT, KY 40602-2000

May 8, 1995

Jan J. Banks
Library Director
Casey County Public Library
Route 1, Box A
Middleburg Street
Liberty, Kentucky 42539

Dear Ms. Banks:

This letter responds to your recent inquiry regarding the applicability of House Bill 44 to the property tax rates of library districts. The question arises because of an apparent conflict between two statutes. The first, KRS 173.790, says that library tax rates cannot be raised or lowered without the filing of a petition signed by 51% of the voters in the district. The second, KRS 132.023 (enacted as part of House Bill 44) provides for the automatic lowering of property tax rates to counteract the effect of higher assessments.

We do not believe that the General Assembly intended library districts to be exempt from the provisions of House Bill 44. The relevant provision in KRS 173.790 has existed since the statute's creation in 1964. House Bill 44 was enacted in 1979. In its original form, KRS 132.023 included the phrase "notwithstanding any statutory provisions to the contrary." These observations compel us to conclude that the legislature was aware of the library tax provision when it enacted House Bill 44 and it did not intend that the older library tax provision override the newly enacted House Bill 44. Indeed, this has been the construction acquiesced in during the sixteen years since House Bill 44 was enacted.

Jan J. Banks
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Because we cannot discern any reason why library districts should be exempt from House Bill 44, we believe that the Department of Local Government has correctly applied the statutes in calculating a lowered tax rate for your library district.

Sincerely,

Chris Gorman
Attorney General



Ross T. Carter

Director

Division of Civil and Environmental Law
Capitol Building
Frankfort, Kentucky 40601

RTC/rtc