

### **67A.850 Taxing power.**

Urban-county government may exercise ad valorem property taxing powers pursuant to the Kentucky Constitution, Section 157, to the limits authorized therein for the class of city to which the largest city in the county belonged on the day prior to the date the urban-county government became effective. The taxing powers must be exercised by the urban-county government consistent with the Kentucky Constitution, Section 172A, and KRS 132.010, 132.023, and 132.027. Provided, in no way will this section and KRS 67A.860 allow an urban-county government to increase the taxes of any district without the urban-county government having first performed its obligations to provide services for such increases. Within the privileges and limitations of this section, an urban-county government may impose an additional ad valorem tax, not to exceed five cents (\$0.05) per one hundred dollars (\$100), for the purpose of funding the purchase of development rights program provided for under KRS 67A.845.

**Effective:** July 15, 1998

**History:** Amended 1998 Ky. Acts ch. 372, sec. 7, effective July 15, 1998. -- Amended 1990 Ky. Acts ch. 343, sec. 9, effective July 13, 1990. -- Created 1974 Ky. Acts ch. 243, sec. 1, effective June 21, 1974.