

**133.070 Assessment where property is annexed by another civil division.**

Property in territory annexed by another civil division shall not be subject to ad valorem taxation in the annexing civil division until the assessment date next following the date of annexation.

**Effective:** July 13, 1990

**History:** Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 338, effective July 13, 1990. -- Amended 1962 Ky. Acts ch. 28, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4128-1, 4128-2.