

**65.180 Definition of "taxing district."**

As used in KRS 65.182 to 65.190, unless the context otherwise requires, the word "taxing district" shall mean, and the provisions of KRS 65.182 to 65.190 shall apply to, any special district authorized by statute to levy ad valorem taxes within the meaning of Section 157 of the Constitution of Kentucky or to levy ad valorem taxes under the provisions of KRS 68.602 and governed by the following statutes: KRS 65.182, 75.010 to 75.260, 107.310 to 107.500, 108.080 to 108.180, 109.115 to 109.190, 173.450 to 173.650, 173.710 to 173.800, 179.700 to 179.990, 212.720 to 212.760, 216.310 to 216.360, 266.010 to 266.990, and 268.010 to 268.990.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 361, sec. 11, effective July 15, 2002. -- Created 1984 Ky. Acts ch. 100, sec. 1, effective July 13, 1984.