

**92.280 General power of cities to tax.**

- (1) Except as provided in KRS 132.487, the legislative body of each city of the second to the sixth class shall provide each year, by ordinance, for the assessment of all real and personal property within the corporate limits that is subject to taxation for city purposes, and shall levy an ad valorem tax thereon for city purposes.
- (2) The legislative body of each city of the second to sixth class may impose license fees on stock used for breeding purposes, and on franchises, trades, occupations and professions, and may provide for the collection of such fees.

**Effective:** January 1, 1985

**History:** Amended 1984 Ky. Acts ch. 54, sec. 11, effective January 1, 1985. -- Amended 1974 Ky. Acts ch. 386, sec. 16. -- Amended 1946 Ky. Acts ch. 184, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3174, 3290-1, 3290-12, 3490-2, 3490-3, 3637-2, 3637-3, 3637-4, 3704-2, 3704-3, 4281u-1.