

82.085 Rate variations in local ad valorem taxes -- Permission to have.

- (1) The legislative body of each consolidated local government, and of any city of any class, may provide by ordinance, for reasonable differences in the rate of ad valorem taxation within different areas of the same taxing district on that class of property which includes the surface of the land. Those differences shall relate directly to differences between nonrevenue-producing governmental services and benefits giving the land urban character which are available in one (1) or several areas of a taxing district in contrast to other areas of the same taxing district in which those services and benefits are not available.
- (2) These nonrevenue-producing governmental services and benefits shall include but not be limited to police protection, fire protection, streets, street lighting, sidewalks, water service, and sewer facilities.
- (3) This section shall be effective notwithstanding any other statute relating to the uniformity of ad valorem tax assessment.

Effective: January 1, 2015

History: Amended 2014 Ky. Acts ch. 92, sec. 11, effective January 1, 2015. -- Amended 2002 Ky. Acts ch. 346, sec. 93, effective July 15, 2002. -- Created 1970 Ky. Acts ch. 123, sec. 1.