

92.280 General power of urban-county government and city of home rule class to tax.

- (1) Except as provided in KRS 132.487, the legislative body of an urban-county government and each city of the home rule 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 urban-county government or city purposes, and shall levy an ad valorem tax thereon for those purposes.
- (2) The legislative body of an urban-county government and each city of the home rule 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, 2015

History: Amended 2014 Ky. Acts ch. 92, sec. 95, effective January 1, 2015. -- 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.