

**67.938 Continuation of tax structures and rates and service levels after unification
-- Imposition of different tax rates within territory -- Certificates of delinquency.**

- (1) The tax structure, tax rates, and level of services in effect in the county and in each of the participating cities upon the adoption of a unified local government shall remain in effect after the adoption of the unified local government and shall remain the same until changed by the newly elected unified local government legislative council.
- (2) In order to maintain the tax structure, tax rates, or level of services in the areas of the unified local government formerly comprising incorporated cities, the unified local government council may provide, in a manner described in this section, for taxes and services within the formerly incorporated cities that are different from the taxes and services which are applicable in the remainder of the unified local government. If a unified local government is formed that contains a participating city with a restaurant tax imposed pursuant to KRS 91A.400, the restaurant tax may be retained by the unified local government in the area of the participating city.
- (3) Any difference in the ad valorem tax rate on the class of property which includes the surface of the land in the portion of the county formerly comprising the incorporated cities, and the surface of the land in the portion of the county other than that formerly comprising the incorporated cities, may be imposed directly by the unified local government legislative council. Any change in these ad valorem tax rates shall comply with KRS 68.245, 132.010, 132.017, and 132.027 and shall be used for services as provided by KRS 82.085.
- (4) All delinquent taxes of a participating city in a unified local government shall be filed with the county clerk and shall be known as certificates of delinquency or personal property certificates of delinquency and shall be governed by the procedures set out in KRS Chapter 134, except that certificates of delinquency and personal property certificates of delinquency on former city tax bills may be paid or purchased directly from the clerk under KRS 134.126 and 134.127.

Effective: January 1, 2010

History: Amended 2009 Ky. Acts ch. 10, sec. 60, effective January 1, 2010. -- Created 2006 Ky. Acts ch. 246, sec. 20, effective July 12, 2006.