

67C.145 Service districts -- Taxes -- Alteration of service districts and change of boundaries.

The territory of a consolidated local government may, as permitted by Section 172A of the Constitution of Kentucky, be divided into service districts. Each service district shall constitute a separate tax district within which the consolidated local government may, upon receipt of a petition signed by a majority of the registered voters in the district as of the last general election, levy and collect taxes in accordance with the kind, type, and character of the services provided by the consolidated local government in each of these service districts. A consolidated local government may abolish or alter service districts, but any expansion of the boundaries of a service district shall require a petition signed by a majority of the registered voters, as of the last election, in the new territory to be included in the service district. Notwithstanding the foregoing provision, a consolidated local government may not create or change the boundaries of a service district if that change would adversely affect the powers or functions of any city, existing taxing district, fire protection district, water district, or any other special taxing or service district of any kind which was in existence on the date the consolidated local government became effective unless such entity consents by resolution adopted by its governing body.

Effective: July 15, 2002

History: Created 2002 Ky. Acts ch. 346, sec. 4, effective July 15, 2002.