67C.123 Continued existence of tax structure, tax rates, and level of services -- Certificate of delinquency on taxes owed city of the first class -- Continued effect of existing contracts, bonds, franchises, and other obligations -- Resolution of conflicts.

(1)   The tax structure, tax rates, and level of services in effect in the city of the first class and its county upon the adoption of a consolidated local government shall remain in effect after the adoption of the consolidated local government and shall remain the same until changed by the newly elected consolidated local government council.

(2)   All delinquent taxes of the former city of a first class in a consolidated 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 the certificates of delinquency and personal property certificates of delinquency on tax bills of the former city of the first class may be paid or purchased directly from the clerk under KRS 134.126 and 134.127.

(3)   Notwithstanding the provisions of KRS 67C.115(2), all contracts, bonds, franchises, and other obligations of the city of the first class and of the county in existence on the effective date of a consolidated local government shall continue in force and effect as obligations of the consolidated local government and the consolidated local government shall succeed to all rights and entitlements thereunder. All conflicts in the provisions of the contracts, bonds, franchises, or other obligations shall be resolved in a manner that does not impair the rights of any parties thereto.

> **Effective:** January 1, 2010
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> **History:** Amended 2009 Ky. Acts ch. 10, sec. 61, effective January 1, 2010. -- Amended 2004 Ky. Acts ch. 104, sec. 1, effective July 13, 2004. -- Amended 2002 Ky. Acts ch. 346, sec. 60, effective July 15, 2002. -- Created 2000 Ky. Acts ch. 189, sec. 12, effective July 14, 2000.