

**65.186 Appeal from decision of fiscal court to form a taxing district.**

- (1) Any city containing all or any portion of the service area or any state agency with jurisdiction over the taxing district or any citizen living in the proposed area of the taxing district may, within thirty (30) days of the decision of the fiscal court, appeal the decision of the fiscal court on the formation of a district to the Circuit Court.
- (2) The Circuit Court may affirm the action of the fiscal court, remand the matter to the fiscal court for additional findings or may reverse the action of the fiscal court and order approval or disapproval of the district. The Circuit Court may reverse the action of the fiscal court only if such decision is found to be arbitrary or capricious.
- (3) No new or additional evidence may be introduced in the Circuit Court except as to fraud or misconduct affecting the decision of the fiscal court.
- (4) Where appeals are brought from two (2) or more fiscal courts, the actions shall be merged and venue shall lie in the Circuit Court of the county where the greatest number of the taxing district's residents are located.

**Effective:** July 13, 1984

**History:** Created 1984 Ky. Acts ch. 100, sec. 4, effective July 13, 1984.