

**67.932 Division of unified local government's territory into service districts by legislative council -- Tax districts to correspond -- Partial-service districts.**

The territory of a unified local government may be divided into service districts. Each service district shall constitute a separate tax district within which the unified local government shall levy and collect taxes in accordance with the kind, type, level, and character of the services provided by the unified local government in each district. The legislative council of a unified local government may abolish or alter existing districts or create new districts and may establish partial-service districts into which one (1) or more services provided within a full-service district may be expanded or extended, and may establish service districts into which all of the services provided within a full-service district shall be expanded or extended, along with one (1) or more other services not provided within the full-service district.

**Effective:** July 12, 2006

**History:** Created 2006 Ky. Acts ch. 246, sec. 17, effective July 12, 2006.