

**67A.790 When levy to be made -- When due -- Penalties for nonpayment.**

The annual improvement assessment for each project shall be levied by the governing body when the levy for general urban-county taxes is made; and such improvement assessment levy shall be due at the same time, or times, when the general urban-county government taxes are due, and shall be subject to the same penalties and accrual of interest in the event of nonpayment as in the case of such general taxes unless the bond interest rate is greater, in which case, it shall apply.

**Effective:** June 21, 1974

**History:** Created 1974 Ky. Acts ch. 394, sec. 17, effective June 21, 1974.