

**81A.070 Property tax in annexed area.**

- (1) A city of the first class shall tax property within the annexed area only in such amount as is commensurate with city services or facilities actually made available to the residents or property of the affected area including continuation of services provided prior to annexation.
- (2) If services available from the city have been provided prior to annexation from another source in the annexed area, the city shall not tax for such services unless they are actually provided by the city as a lawful replacement for existing services.

**Effective:** July 15, 1980

**History:** Created 1980 Ky. Acts ch. 303, sec. 14, effective July 15, 1980.