

91A.570 Duties of the board for the management district -- Annual assessment -- Collection -- Appeal -- Lien.

- (1) Upon the effective date of the ordinance establishing the management district, the board shall implement the economic improvement plan adopted by the legislative body.
- (2) As soon as practicable after its appointment, and each year thereafter as provided by ordinance, the board shall develop a plan for economic improvements within the management district and shall prepare an annual detailed budget for the costs of providing economic improvements and shall submit the plan and budget to the legislative body for its approval.
- (3) Upon approval of the economic improvement plan and annual budget, the board shall publish both pursuant to KRS Chapter 424 and shall mail by first class mail to each affected property owner a description of the plan, the fair basis of assessment to be utilized, the estimated cost to the property owner, and the ratio that the cost to each property owner bears to the total cost of the economic improvements.
- (4) The ordinance establishing the management district shall provide a procedure for the annual collection of the assessment for the economic improvements.
 - (a) The board may be directed to annually prepare and mail by first class mail to an owner of each parcel of real property the annual assessment, and to establish due dates and penalties and interest, if any, for delinquent payment; or
 - (b) The annual assessment may be collected in the same manner, at the same times, and by the office authorized by law for the collection and enforcement of general city taxes, in which case the collector of taxes shall make regular remittances of the amounts collected to the board. The penalties and interest for delinquent taxes may be applied to delinquent assessments, or separate penalties and interest may be imposed; however, no discount shall be provided for early payment.
 - (c) Notwithstanding the method of collection for the assessment that is adopted, any affected property owner shall be afforded the right to contest the amount of assessment or the inclusion of his property. The contest shall be filed with the board within thirty (30) days of the receipt of the assessment. The property owner shall have the right to appear before the board and present evidence. A record shall be made of the proceedings and the board shall render a written decision. The decision of the board may be appealed to the Circuit Court of the county in which the city is located.
- (5) The amount of any outstanding assessment on any property, and accrued interest and other charges, shall constitute a lien on the property. The lien shall take precedence over all other liens, whether created prior to or subsequent to the assessment, except a lien for state and county taxes, general municipal taxes, and prior improvement assessments, and shall not be defeated or postponed by any private or judicial sale, by any mortgage, or by any error or mistake in the description of the property or in the names of the owners. No error in the

proceedings of the city legislative body or the board shall exempt any property from the lien for the economic improvement assessment, or from payment thereof, or from the penalties or interest thereon, as herein provided.

History: Created 1990 Ky. Acts ch. 226, sec. 5, effective July 13, 1990.