

**132.012 "Abandoned urban property" defined -- Classification as real property for tax purposes.**

As used in this section and in KRS 92.305 and 91.285, unless the context otherwise requires:

- (1) "Abandoned urban property" means any vacant structure or vacant or unimproved lot or parcel of ground in a predominantly developed urban area which has been vacant or unimproved for a period of at least one (1) year and which:
  - (a) Because it is dilapidated, unsanitary, unsafe, vermin infested, or otherwise dangerous to the safety of persons, it is unfit for its intended use; or
  - (b) By reason of neglect or lack of maintenance has become a place for the accumulation of trash and debris, or has become infested with rodents or other vermin; or
  - (c) Has been tax delinquent for a period of at least three (3) years; or
  - (d) Is located within a development area established under KRS 65.7049, 65.7051, and 65.7053.
- (2) For purposes of local taxation in cities of any class or consolidated local governments, there shall be a classification of real property known as abandoned urban property. The legislative body of a city of any class, county containing a city of the first class, or consolidated local government may levy a rate of taxation on abandoned urban property higher than the prevailing rate of taxation on other real property in the city, county containing a city of the first class, or consolidated local government. The limitation upon tax rates established by KRS 132.027 shall not apply to the rate of taxation on abandoned urban property.

**Effective:** March 23, 2007

**History:** Amended 2007 Ky. Acts ch. 95, sec. 25, effective March 23, 2007. -- Amended 2004 Ky. Acts ch. 76, sec. 2, effective July 13, 2004. -- Amended 2002 Ky. Acts ch. 346, sec. 160, effective July 15, 2002. -- Created 1990 Ky. Acts ch. 513, sec. 1, effective July 13, 1990.