

**67A.888 Time of levy -- Date taxes due -- Collection of improvement benefit assessments.**

The annual improvement benefit assessment for the project shall be levied by the government against benefited properties, except such properties for which lump-sum payment of the improvement benefit assessment has been made pursuant to KRS 67A.882(3), when the levy for general urban-county government taxes is made; and such improvement benefit assessment levy shall be due at the same time when 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 the general urban-county government taxes. Improvement benefit assessments shall be collected by the urban-county government officers charged with responsibility for the collection of ad valorem taxes and shall be enforced in like manner.

**Effective:** July 15, 1982

**History:** Amended 1982 Ky. Acts ch. 334, sec. 3, effective July 15, 1982. -- Created 1976 Ky. Acts ch. 371, sec. 18, effective March 30, 1976.