

67A.928 Exemption from tax.

If the authority determines upon application of a business, individual, or property owner doing business, having offices, or owning property within the local parking district, that such business or individual does not benefit from the operation of the authority then an exemption or partial exemption may be ordered by the board of commissioners so as to relieve such business or individual from the same tax as would be imposed on others who are benefited to a greater extent by the operation of the authority.

Effective: June 19, 1976

History: Created 1976 Ky. Acts ch. 287, sec. 18, effective June 19, 1976.