

**81A.450 Responsibility for liabilities of annexed area -- Uniform taxation.**

Whenever any unincorporated territory is annexed by a city, the annexing city shall be liable for any indebtedness that is attached to or exists against the territory by reason of the same being then or previously a part of any taxing district, and the annexing city shall assume the liability, so that after annexation the burden of taxation shall be uniform throughout the city.

**Effective:** July 13, 1984

**History:** Amended 1984 Ky. Acts ch. 416, sec. 19, effective July 13, 1984. -- Created 1980 Ky. Acts ch. 303, sec. 6, effective July 15, 1980.