

**81A.470 Map and certified copy of ordinance of annexed, transferred, or severed area to be recorded -- Preparation of map and description -- Taxation of residents or property in new territory by annexing city prohibited prior to compliance.**

- (1) If the limits of a city are enlarged or reduced, the city shall, within sixty (60) days of the enlargement or reduction, cause an accurate map and description of the annexed, transferred, or severed area, together with a copy of the ordinance duly certified, to be recorded in the office of the county clerk of the county or counties in which the city is located and in the office of the Secretary of State. The map and description shall be prepared by a professional land surveyor. The documents shall depict the parcel annexed, transferred, or severed as a closed geometric figure on a plat annotated with bearings and distances or sufficient curve data to describe each line. The professional land surveyor shall clearly state on the documents the location of the existing municipal boundary, any physical feature with which the proposed municipal boundary coincides, and a statement of the recorded deeds, plats, right-of-way plans, or other resources used to develop the documents depicting the municipal boundary.
- (2) No city which has annexed unincorporated or accepted transfer of incorporated territory may levy any tax upon the residents or property within the annexed or transferred area until the city has complied with the provisions of subsection (1) of this section, and of KRS 81A.475.

**Effective:** March 16, 2011

**History:** Amended 2011 Ky. Acts ch. 78, sec. 1, effective March 16, 2011. -- Amended 2010 Ky. Acts ch. 10, sec. 2, effective July 15, 2010; and ch. 117, sec. 64, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 47, sec. 58, effective June 26, 2007. -- Amended 2004 Ky. Acts ch. 166, sec. 1, effective July 13, 2004. -- Amended 1998 Ky. Acts ch. 69, sec. 41, effective July 15, 1998. -- Amended 1992 Ky. Acts ch. 17, sec. 4, effective July 14, 1992; and ch. 33, sec. 1, effective July 14, 1992. -- Amended 1984 Ky. Acts ch. 416, sec. 11, effective July 13, 1984. -- Created 1980 Ky. Acts ch. 303, sec. 8, effective July 15, 1980.

**Legislative Research Commission Note** (3/16/2011). 2011 Ky. Acts ch. 78, sec. 4, provides that the amendments to KRS 81A.470 in 2011 Ky. Acts ch. 78, sec. 1, shall apply retroactively to July 15, 2010.

**Legislative Research Commission Note** (7/15/2010). This section was amended by 2010 Ky. Acts chs. 10 and 117, which are in conflict. Under KRS 446.250, Acts ch. 117, which was last enacted by the General Assembly, prevails.