

**91A.210 Definitions for KRS 91A.200 to 91A.290.**

As used in KRS 91A.200 to 91A.290, unless the context otherwise requires:

- (1) "Improvement" means construction of any facility for public use or services or any addition thereto, which is of special benefit to specific properties in the area served by such facility;
- (2) "Property" means any real property benefited by an improvement;
- (3) "Special assessment" or "assessment" means a special charge fixed on property to finance an improvement in whole or in part;
- (4) "Fair basis" means assessed value basis, front foot basis, square foot basis or benefits received basis;
- (5) "Assessed value basis" means the apportionment of cost of an improvement according to the ratio the assessed value of individual parcels of property bears to the total assessed value of all such properties;
- (6) "Front foot basis" means the apportionment of cost of an improvement according to the ratio the front footage on the improvement of individual parcels of property bears to such front footage of all such properties;
- (7) "Square foot basis" means the apportionment of cost of an improvement according to the ratio the square footage of individual parcels of property bears to the square footage of all such property;
- (8) "Benefits received basis" means the apportionment of cost of an improvement according to equitable determination by the city legislative body of the special benefit received by property from the improvement, including assessed value basis, front foot basis, and square foot basis, or any combination thereof, and may include consideration of assessed value of land only, graduation for different classes of property based on nature and extent of special benefits received, and other factors affecting benefits received; and
- (9) "Cost" means all costs related to an improvement, including planning, design, property or easement acquisition and construction costs, fiscal and legal fees, financing costs, and publication expenses.

**History:** Created 1980 Ky. Acts ch. 234, sec. 2, effective July 15, 1980.