

### § 33.10 DEFINITIONS.

As used in this subchapter, unless the context otherwise requires, the following definitions shall apply:

**ASSESSED VALUE BASIS.** 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.

**BENEFITS RECEIVED BASIS.** The apportionment of cost of an improvement according to equitable determination by the Commission 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.

**COST.** 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.

**FAIR BASIS.** Assessed value basis, front foot basis, square foot basis, or benefits received basis.

**FRONT FOOT BASIS.** 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.

**IMPROVEMENT.** 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.

**PROPERTY.** Any real property benefitted by an improvement.

**SPECIAL ASSESSMENT or ASSESSMENT.** A special charge fixed on property to finance an improvement in whole or in part.

**SQUARE FOOT BASIS.** 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.

(KRS 91A.210)