

92.410 Definitions for purposes of assessment and taxation.

For the purposes of assessment and taxation in cities of the second to sixth class:

- (1) "Real estate" or "real property" means land and improvements thereon. "Land" means the soil, and "improvements" means everything attached to or built on the soil.
- (2) "Personal estate" or "personal property" means every other kind of property, tangible or intangible.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3376, 3533, 3657, 3676.