

### **132.330 Action by Department of Revenue to assess omitted property.**

The field agents, accountants, and attorneys of the Department of Revenue shall cause to be listed for taxation all property omitted by the property valuation administrators, county board of assessment appeals, department, or any other assessing authority, for any year omitted. The agent, accountant, or attorney proposing to have the property assessed shall file in the office of the county clerk of the county in which the property may be liable to assessment a statement containing a description and value of the property or corporate franchise proposed to be assessed, the name and place of residence of the owner, his agent or attorney, or person in possession of the property, if known, and the year the property was unassessed. The county clerk shall thereupon issue a summons against the owner, or person in possession of the property if the owner is unknown, to show cause within ten (10) days after the service of the summons, why the property or corporate franchise shall not be assessed at the value named in the statement filed. No decision shall be rendered against the alleged owner unless the statement filed contains a description of the property sought to be assessed that will enable the county judge/executive to identify it. The summons shall be executed by the sheriff by delivering a copy thereof to the owner, or if he is not in the county to his agent, attorney, or person in possession of the property. If the property is real property, and the owner is known but is absent from the state and has no attorney or agent in this state and no one is in possession of the property, the summons shall be served by posting it in a conspicuous place upon the property; if the property consists of tangible personal property the summons shall be placed in a conspicuous place where the property is located. In the case of tangible personal property, where the owner and his place of residence are unknown and no one has possession of the property, an action for assessment shall be instituted by filing the petition above mentioned and procuring constructive service against the owner under the provisions of rules 4.05, 4.06, 4.07, and 4.08 of the Rules of Civil Procedure. In all of the above cases an attachment of the property omitted from assessment may be procured from the District Court against the owner, at the time of the institution of the action or thereafter, and without the execution of a bond by the Commonwealth or its relator, by the representative of the Department of Revenue making an affidavit that the property described in the petition is subject to state, county, school, or other taxing district tax, and is unassessed for any taxable year.

**Effective:** January 1, 2006

**History:** Amended 2005 Ky. Acts ch. 168, sec. 62, effective January 1, 2006; and ch. 85, sec. 189, effective June 20, 2005. -- Amended 1984 Ky. Acts ch. 111, sec. 175, effective July 13, 1984. -- Amended 1978 Ky. Acts ch. 384, sec. 259, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 144, effective January 2, 1978. -- Amended 1962 Ky. Acts ch. 210, sec. 21. -- Impliedly amended 1960 Ky. Acts ch. 186, Art. I, sec. 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4260-1.

**Legislative Research Commission Note** (1/1/2006). This section was amended by 2005 Ky. Acts chs. 85 and 168, which do not appear to be in conflict and have been codified together.