

**91.320 Property, how listed for assessment -- Taxpayers' lists -- Assessment in office of property valuation administrator -- Inquiries by assessor -- Records of real estate transfers.**

- (1) Every person owning or holding taxable property, either in his own right or as a fiduciary or agent, shall return to the assessor or his assistant a true list of all such property, stating the value of the personal property, upon blanks prepared for that purpose by the assessor, in the form prescribed by ordinance, and shall make oath before the assessor or his assistant. However, if it be deemed expedient, the city assessor may mail, by postal card, appropriate notice to the last known address of the taxpayer and by agreement with the property valuation administrator receive the return of the said true list or schedule of all such taxable property in the office of the property valuation administrator simultaneously with the taking of such list or schedule for state and county purposes by the property valuation administrator, and under such arrangement the city tax assessor shall provide for such purpose a sufficient number of deputies to expeditiously perform such duties and they shall perform such duties in the office of the property valuation administrator during the period necessary to complete said duties. If such arrangement is made, both the city assessor and the property valuation administrator, and the deputies of each and either, are hereby empowered to administer any oath to the taxpayer, provided by law in connection with the return of any list or schedule, whether the property be located in the county outside the city or in the corporate limits of the city. The method of payment of salaries to said deputies engaged in said work shall not be affected by such arrangement. If the office of the property valuation administrator is put to any additional expense by reason of the taking of such lists or schedules for city property, such additional expense shall be paid by the city. Nothing in this section shall be construed as an acceptance by the city of the assessment of the property valuation administrator on property located in the city, but for the sole purpose of convenience and economy.
- (2) If any such person fails to return a true list under oath, the assessor may, according to the best information he can obtain, assess the property.
- (3) The district court shall, at the instance of the assessor, enforce by rule or process of contempt the return, under oath, of the list required by this section.
- (4) The assessor shall each day make diligent search among the conveyances and probated wills recorded in the office of the county clerk and among the confirmations of sales in the courts, and shall also make personal inquiry in his yearly rounds about deaths among the owners of lands or improvements in the city.
- (5) The assessor shall keep in alphabetical order a register of all transfers of real estate. All purchasers of real estate in the city shall furnish the assessor information thereof within two (2) days after the conveyance has been lodged for record. The assessor shall notify such purchasers of any taxes that remain unpaid and are a lien on the property bought.

**Effective:** January 2, 1978

**History:** Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 104, effective January 2, 1978. -- Amended 1944 Ky. Acts ch. 87, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2907, 2988, 2989.