

91.340 Assessor to view property before assessing it.

The assessor or his assistant, before assessing any land or improvements, shall view the same, and before assessing any personal property shall go upon the premises where the personal property or the greater part of it is found. Failure to comply with this section shall not invalidate the assessment.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2987.