

**91.410 Effect of failure to elect board or failure of board to act -- Taxpayer's complaint and remedy.**

If in any year a board of equalization is not legally elected, or fails to meet, or fails to perform any essential act, or if, in any year, the assessment books do not remain open for the requisite time, the tax bills shall not thereby become void. When any taxpayer, in such a case, complains of his assessment, a board of equalization shall then be chosen as provided in KRS 91.390, or the board already chosen shall meet, the complaint shall be heard as provided in KRS 91.400, and the collection of tax bills from all taxpayers so complaining shall be suspended until the board has heard and disposed of their complaints.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2994.