

91.650 Notice of assessment -- Application for change of valuation.

The city assessor, immediately after fixing the value of the capital stock of any company or individual under KRS 91.640, shall notify the company or individual of that fact. The company or individual shall have at least ten (10) days from the time of receiving the notice to go before the board of equalization of the city and ask for a change of the valuation, and may introduce evidence. The chairman of the board of equalization may summon and swear witnesses. After hearing the evidence the board may change the valuation as it deems proper, and its action shall be final.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2984a-7.