

**91.680 Assessment of capital stock when no report filed.**

If any company or individual fails to make the report required by KRS 91.640 on or before October 1 of any year, the city assessor shall ascertain the facts and values as required by KRS 91.640 in such manner and by such means as he deems proper, at the cost of the company or individual failing to make the report, and shall fix the value of the capital stock subject to city taxation, and the company or individual shall be taxed accordingly.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2984a-12.