

**92.430 Assessment lists and assessment procedure in cities of second class.**

- (1) Except as provided in KRS 132.487, the assessor in each city of the second class shall assess in one (1) book all property subject to city taxation, and in making the assessment for any year shall assess any property subject to taxation that he finds to have been omitted in any former year.
- (2) On or before July 1 of each year the city assessor shall give notice, by publication pursuant to KRS Chapter 424 and by handbills posted throughout the city, that all persons owning real estate on July 1 and all persons owning or having in their possession or under their control on July 1 any personal property subject to city taxation shall, before September 1, appear at the assessor's office and furnish him a true and complete list of the property, with its true cash value as of July 1, under oath, upon forms to be furnished by the assessor on application at his office, and that all merchants doing business in the city shall in like manner, in addition to listing their personal property, state the highest amount in value of all merchandise owned or kept on hand for sale by them during the three (3) months next preceding July. The assessor and his deputies may administer oaths, and examine any person on oath concerning his real and personal property and its value, and may examine merchants on oath as to the statements required of them. The assessor may also gather information by other means.
- (3) For the purpose of assessing property for taxation, the assessor shall keep his office open, with himself or a deputy in attendance, during the hours from 8 a.m. to 6 p.m. or such other or additional hours as are fixed by ordinance, from July 1 to September 1, except Sundays and legal holidays. The assessor shall constantly keep on hand, and furnish to persons lawfully requesting them, all necessary blanks and forms for the lists and statements required by this section.
- (4) If any taxpayer is an artificial person, its chief officer or agent in the city at the time shall perform the duties imposed upon the taxpayer by this section.
- (5) On and after September 1 of each year and until the date fixed by ordinance for the closing of the assessment books, it shall be the duty of the assessor personally or through deputies to see in person or to call at the residence, usual place of abode or business place of all taxpayers who have not listed their property by appearing at the assessor's office for that purpose prior to September 1 or whose property is not well known to him, and the assessor or his deputies shall secure the assessment list by making such calls and shall view the property when practicable to do so.
- (6) Any person who fails or refuses to supply the assessor or his deputies with a complete list of his property and the value thereon when called upon at his residence, usual place of abode or place of business may be subject to a fine to be fixed by ordinance but not exceeding fifty dollars (\$50).
- (7) On or before December 1 of each year the assessor shall return to the auditor his assessment books, certified by him to be a full, careful and honest assessment of all property in the city subject to assessment. He shall take the auditor's receipt therefor in duplicate, and shall transmit one (1) of the duplicates to each board of the general council at its first regular meeting in December. The assessment books and reports

shall remain in the auditor's office, subject to public inspection, until transmitted to the board of equalization.

**Effective:** January 1, 1985

**History:** Amended 1984 Ky. Acts ch. 5, sec. 14, effective January 1, 1985. -- Amended 1966 Ky. Acts ch. 239, sec. 68. -- Amended 1946 Ky. Acts ch. 183, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3179, 3180.