

**92.480 Equalization of assessments in cities of third class.**

- (1) The board of supervisors of each city of the third class shall convene in the council hall on any date during the year in which property is listed by owners for taxation purposes, or on the first Monday in February in the next succeeding year, or at some later date not later than the first Monday in April. Upon convening, the board shall proceed to the discharge of its duties. The assessor shall meet with the board and act as its clerk. The board shall supervise all assessments, and see that all property is assessed at its fair cash value, taking into consideration the width, depth and location of all lots, and the cost and condition of improvements and personal property.
- (2) Upon finishing its work, the board shall return the tax book to the city clerk, who shall submit it to the common council. Any person aggrieved by the action of the assessor or board of supervisors may appeal to the common council, and upon such appeal the common council may make such changes in the assessment or valuation of that person's list as are just and equitable. If the action of the common council is not satisfactory, the party aggrieved may appeal to the Circuit Court of the county in which the property is located, and from that court to the Court of Appeals, as in other civil cases.
- (3) The provisions of the statutes governing the county supervisors of tax shall, as far as applicable, govern cities of the third class, except as otherwise provided in this chapter.

**Effective:** January 2, 1978

**History:** Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 108, effective January 2, 1978. -- Amended 1948 Ky. Acts ch. 121, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3383, 3384, 3385.