

**132.540** Repealed, 1949.

**Catchline at repeal:** Assessment when lists and tax rolls destroyed or not returned.

**History:** Repealed 1949 (1st Extra. Sess.) Ky. Acts ch. 5, sec. 6. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4050a, 4060.