## 132.605 Purchase of assessment supplies and equipment by county -- Purchase and loan by Department of Revenue-- Maintenance.

- (1) The fiscal court of each county shall have jurisdiction and the power to purchase and supply to the property valuation administrator any maps, lists, charts, materials, supplies, equipment or instruments which are reasonably necessary for a complete and accurate assessment of property in the county. The Department of Revenue is authorized to purchase and loan any property valuation administrator such maps, lists, charts, materials, supplies, equipment or instruments as are urgently needed by any property valuation administrator, provided that the Department of Revenue keeps a record thereof.
- (2) The fiscal court of any county shall provide for the maintenance of all maps, lists, charts, materials, supplies, equipment or instruments owned by a county or supplied to it by the Department of Revenue or by any source in cooperation with the Department of Revenue for the purpose of facilitating the assessment of property.

Effective: June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 212, effective June 20, 2005. -- Created 1942 Ky. Acts ch. 131, secs. 5 and 32.