

133.010 Definitions.

As used in this chapter, unless the context requires otherwise:

- (1) "Board" means the county board of assessment appeals;
- (2) "Department" means the Department of Revenue;
- (3) "Taxpayer" means any person made liable by law to file a return or pay a tax;
- (4) "Real property" includes all lands within this state and improvements thereon;
- (5) "Personal property" includes every species and character of property, tangible and intangible, other than real property; and
- (6)
 - (a) "County" shall also mean a charter county government;
 - (b) "Fiscal court" shall also mean the legislative body of a charter county government; and
 - (c) "County judge/executive" shall also mean the chief executive officer of a charter county government.

Effective: July 15, 2010

History: Amended 2010 Ky. Acts ch. 95, sec. 4, effective July 15, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 224, effective June 20, 2005. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 337, effective July 13, 1990. -- Amended 1974 Ky. Acts ch. 326, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4022, 4114h-1.

Legislative Research Commission Note (7/15/2010). Under the authority of KRS 7.136, the Reviser of Statutes has corrected manifest clerical or typographical errors by inserting "a" before the first occurrence of "charter county government" and "the" before "legislative body" and "chief executive officer" in subsection (6) of this section.