

133.130 Protest to Department of Revenue when property erroneously assessed against person other than owner.

- (1) Any person claiming to be erroneously charged with any tax upon property not owned by him may, after he has received notice of the same by demand made upon him to pay the tax, offer evidence in support of the complaint to the property valuation administrator of the county in which the assessment was made. If the property valuation administrator finds that he was not the owner of the property assessed, he may correct the same by releasing him from the payment of the tax, and shall assess the property immediately against the rightful owner.
- (2) A protest may be made to the Department of Revenue under the provisions of KRS 131.110 from any action of the property valuation administrator made under this section or under KRS 133.110.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 234, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 263, sec. 7, effective July 14, 1992. -- Amended 1978 Ky. Acts ch. 384, sec. 266, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 147, effective January 2, 1978. -- Amended 1974 Ky. Acts ch. 326, sec. 8. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4250.