

136.020 Assessment of property of corporations.

The property of all corporations, except where otherwise provided by law, shall be assessed in the name of the corporation in the same manner as that of a natural person, except that, when legally called on, the chief officer shall report a full statement of the property of the corporation for taxation, and, for a failure, shall be subject to the penalties provided by law for a similar failure by a natural person in listing his property.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 338, sec. 16, effective July 14, 1992. -- Amended 1986 Ky. Acts ch. 496, sec. 2, effective August 1, 1986. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4085, 4091.