

269.150 Tax notice -- Form -- Complaint -- Hearing on assessment.

- (1) The board of commissioners shall cause to be published pursuant to KRS Chapter 424, a notice substantially as follows:

"The company's tax notice.

"All holders and persons interested in land within the boundary of the company are hereby notified that the board of commissioners appointed by the county judge/executive under KRS 269.120 has reported an assessment and apportionment upon the land, and on the day of (insert date) it was filed with the clerk of the Circuit Court. Any person having any complaint to make of excessive or unjust assessment or apportionments shall file such complaint in writing with the clerk of the Circuit Court within thirty days after the filing of said report. As soon as practicable after the expiration of such thirty days, the clerk will set it to a day for hearing.

Signed (insert name).

Signed (insert name).

Signed (insert name).

Board of Commissioners."

The board of commissioners shall also post copies of the notice at six (6) prominent places within the boundary, within seven (7) days after the filing of the report.

- (2) Any person interested, including the corporation, may, within thirty (30) days from the filing of the report, file a complaint in writing with the clerk of the Circuit Court, specifying the parcel of land and alleged deficiency or partiality. The clerk shall assign the hearing of the complaints to the first day convenient to the Circuit Court at which the corporation and complainants may be heard. The court may pass upon the justice and fairness of the complaint summarily, and receive evidence if necessary, orally or in writing.
- (3) The Circuit Court shall approve, reduce or increase the assessment, within the limits fixed by law. As to those lands with reference to which no complaint has been filed within thirty (30) days, the court shall confirm and approve the report. When all complaints have been determined, the court shall order the report as a whole approved and confirmed, and the assessments and apportionments shall be deemed conclusive and binding upon all parties. The court may correct any error in the report, or, if necessary, recommit it, or any part of it, to the board of commissioners at any time before confirmation.

Effective: June 17, 1978

History: Amended 1978 Ky. Acts ch. 384, sec. 425, effective June 17, 1978. -- Amended 1966 Ky. Acts ch. 239, sec. 195. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2417a-5.