

**91.375 Omitted property.**

All omitted property that should have been assessed for ad valorem taxes by cities of the first class or consolidated local governments is subject to a penalty of ten percent (10%) of the amount of the taxes, and interest at one percent (1%) per month from the date when the taxes would have been delinquent had the property been listed as required by law.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 346, sec. 98, effective July 15, 2002. -- Amended 1968 Ky. Acts ch. 152, sec. 66. -- Created 1956 Ky. Acts ch. 22, sec. 2.