

**92.440 Equalization of assessments in cities of second class.**

- (1) The board of equalization of each city of the second class shall meet at a suitable place provided by the city on any date during the year in which property is listed by owners for taxation purposes, or on the first day of January in the next succeeding year, but not later than the last mentioned date. If the board shall meet prior to the first Monday in January, the meeting date shall be fixed by ordinance. After taking office and electing a chairman and a clerk the board shall notify the auditor that it is ready to receive the assessment books, and the auditor shall then deliver them and take the receipt of the board therefor.
- (2) The board shall compare the real estate assessments with the plat books in the auditor's office and see that every parcel of real estate in the city has been assessed. If it finds that any real estate has been omitted, it shall certify that fact to the city solicitor, giving the number of parcels omitted. The board shall assess the parcels omitted.
- (3) The board shall hear and determine all complaints made against assessments. It shall increase or decrease assessments on like property in order to make all assessments uniform, or to place a true value on the property. It may, by a resolution or order signed by at least two (2) members, increase or decrease all assessments of real estate uniformly by adding or subtracting a percentage of the assessments, and need not give notice of such an increase except by publication pursuant to KRS Chapter 424. No increase of an assessment shall be made except a uniform increase as above provided, without notice to the person whose assessment is to be increased.
- (4) Where an assessment has been made against the property of a person who had actual notice to appear and list his property or make statements thereof but failed to do so, the board of equalization shall not decrease, but may increase, the assessment.
- (5) The board shall remain in session as long as the business requires, but not for more than four (4) weeks, unless the city legislative body, for cause stated, extends the time. The assessor shall be in constant attendance on the board and shall furnish all information possible.
- (6) The board shall not change any assessment by erasure, but shall make all changes and additions in appropriate columns provided for that purpose, and shall use ink of a different color from that used by the assessor.
- (7) When the board has completed its work it shall prepare, under the signatures of its members a statement showing the gross assessments of real property and of personal property, and the total of both, and the increase or decrease made by the board in the total assessment. The board shall return the statement to the city auditor, with all assessment books, plats and papers received from him, and shall take his receipt therefor.
- (8) The city auditor shall carefully verify the statement of the board of equalization and the assessment books, and if they are correct he shall certify the statement. If he finds a mistake, he shall cause the board of equalization to meet, and together with

the board shall ascertain the correct amount. The auditor shall transmit the statement of the board, certified by him as correct, to the city legislative body as a basis for the annual levy ordinance.

- (9) Any taxpayer whose assessment has been raised or whose assessment upon his complaint has not, after proper showing, been decreased by the board of equalization otherwise than by the uniform increase of assessments may, within thirty (30) days after the final adjournment of the board, appeal to the Circuit Court by filing with the clerk of that court a copy of the action of the board, certified by the clerk of the board. The clerk of the board shall furnish the taxpayer, on demand, with such a certified copy of the action of the board as is necessary for the appeal. Appeals to the Circuit Court shall be tried without the intervention of a jury, and in case of appeals by the taxpayer the burden shall be upon the taxpayer to show that his property has been inequitably assessed. The cost of the appeals shall be adjudged against the unsuccessful party. Either party may appeal to the Court of Appeals as in other civil cases.

**Effective:** January 2, 1978

**History:** Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 107, effective January 2, 1978. -- Amended 1966 Ky. Acts ch. 239, sec.69. -- Amended 1948 Ky. Acts ch. 143, sec. 1. -- Amended 1942 Ky. Acts ch. 148, secs. 1 and 3. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3179, 3181, 3182.

**Legislative Research Commission Note** (1982). A technical correction has been made in this section by the Reviser of Statutes pursuant to KRS 7.136.