

92.530 Equalization of assessments in cities of fifth and sixth classes.

- (1) The board of equalization of each city of the fifth class shall meet at 10 a.m. on the first Monday of March each year. The board of equalization of each city of the sixth class shall meet at 10 a.m. on the first Monday of December each year. The board of equalization of each city of the fifth or sixth class shall continue in session from day to day until all the returns of the assessor have been rectified, except that in cities of the sixth class the board shall not remain in session more than three (3) days. The board may hear complaints, and correct, modify or strike out any assessments made by the assessor, and may, on their own motion, raise any assessment upon notice to the party whose assessment is to be raised. The corrected list for each tax shall be the assessment roll for that tax for the year, and shall be so certified by the city clerk.
- (2) Any taxpayer feeling himself aggrieved by the action of the board of equalization of any city of the fifth or sixth class in assessing or increasing the valuation of his property for taxation may appeal to the circuit court of the county, within thirty (30) days after the final adjournment of the board, by filing with the court a copy of the action of the board, certified by the clerk of the board. The fee of the clerk for the copy shall be fifty cents (\$0.50). If the clerk fails, on demand and tender of the fee, to furnish the person desiring to appeal with a certified copy of the action of the board, the person may appeal within the allowed time by filing his affidavit of the demand and tender with the court, who shall thereupon make an order directing the clerk to furnish and file the copy. The court shall hear evidence and pass upon the appeal, and either party may appeal as in other cases. The city attorney represents the board in all such cases.

Effective: January 2, 1978

History: Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 110, effective January 2, 1978. -- Amended 1956 Ky. Acts ch. 34, sec. 4, effective May 18, 1956. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2741i-1, 3645, 3678.