

**92.470 Omitted property or irregular or improper assessment in cities of third class.**

- (1) Where any property in a city of the third class has not been assessed, or has been irregularly or improperly assessed, or where notice of the time and place of the meeting of the board of supervisors has not been properly or regularly given, the city may pass an ordinance directing the assessment of the property, or making correction in the assessment irregularly or improperly made, and giving notice of the place and time of the meeting of the board of tax supervisors so that any taxpayer may appear before that board. For the purpose of collecting unpaid taxes, the city may appoint a special board of tax supervisors, who shall assess any omitted property, correct any improper or irregular assessment, or hear any complaints as to the assessment or value of any property upon which the taxes have not been paid. When any property is assessed or any assessment corrected, or where any taxpayer has the opportunity of being heard for previous years, the tax rate, levies and liens for such years shall apply. The provisions of this subsection shall not authorize the assessment of any omitted property or the correction of any error or irregularity after more than five (5) years have elapsed.
- (2) The collector shall list for taxation any property he finds to have been omitted, and shall report such lists to the city clerk, who shall enter them on the tax book and charge the collector therewith. The collector shall have the same power to collect such lists as if they had been originally listed by the assessor.
- (3) No error or irregularity in the assessment of property shall invalidate the assessment or any proceeding under it.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3393, 3403.