

92.520 Assessment list and assessment procedure in cities of fifth and sixth classes.

- (1) The assessor of each city of the fifth class shall, between January 1 and March 1 of each year, make out a true list of all taxable property in the city. Except as provided in subsection (4) of this section, the assessor of each city of the sixth class shall make out a similar list between July 1 and November 1 of each year. The mode of making out the list and the proceedings relating thereto, in cities of the fifth and sixth classes, shall be in conformity with the laws regulating the duties of the property valuation administrator, except as otherwise provided by statute or by ordinance. The assessor in each city of the fifth class shall verify the list by his oath, and shall deposit it with the city clerk on or before the first Monday in March. The assessor in each city of the sixth class shall verify the list by his oath, and shall deposit it with the city clerk on or before the first Monday in December.
- (2) The assessor of each city of the fifth class shall also, during the time allowed for making out the assessment list, make a list of all persons residing within the city and verify it by oath, and shall deposit it with the city clerk on or before the first Monday in March. The assessor of each city of the sixth class shall make out a similar list and verify it by oath, and shall deposit it with the city clerk on or before the first Monday in December.
- (3) The assessor and his deputy in each city of the fifth or sixth class may administer all oaths necessary in the performance of their duties.
- (4) The city legislative body of any city of the sixth class may, by ordinance or resolution, provide that the assessment made by the property valuation administrator for state and county purposes shall be adopted as the assessment for city purposes, in lieu of the assessment provided for in subsection (1) of this section, and that the city tax bills shall be made from the county lists and property valuation administrator's books after they have been supervised and corrected by the county board of equalization. In such cases the city clerk shall take the lists of all persons subject to city taxation who are not shown on the property valuation administrator's books, and shall list all property a portion of which is in the city where the value of the portion in the city is not shown on the property valuation administrator's books.

History: Amended 1970 Ky. Acts ch. 92, sec. 19. -- Amended 1956 Ky. Acts ch. 34, sec. 3, effective May 18, 1956. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3655, 3674.