

**91.360 Designation of real property -- Errors and omissions.**

- (1) Any lot that is not designated by a number on the assessor's maps, and any lot that is so designated but is subsequently subdivided, shall be given an appropriate serial number by the assessor, and shall be designated by that number in the assessment books. The board of aldermen may provide for additional assessment maps whenever necessary.
- (2) The assessor shall not assess any property in such a name as "A B's heirs," "A B's devisees," "A B's executors" or the like, but he may assess lands or improvements in the name of "A B's unknown heirs," "A B's unknown devisees" or the like, when the names cannot be obtained after diligent inquiry has been made. When there are more than three (3) joint owners, three (3) of the names, with the words "and others," may be used. Where a remainder, reversion or other future estate is outstanding, the holder of the particular estate shall be assessed with the words "holder of present estate" after his name. Whenever the names of all the owners are not given no lien for the taxes shall arise to the detriment of any purchaser from an owner not named, unless the assessment, by its own terms or by reference to the city maps, identifies the lands or improvements therein embraced.
- (3) Whenever it appears that any property has been assessed in a name other than that of the owner or holder, whether for the current or any preceding year, the assessor shall notify the owner or holder by mail and at the same time make the correction in his books, and certify the correction to the tax receiver.
- (4) No mistake in, or omission of, the correct name of the owner or holder of taxable lands or improvements shall impair the assessment, if the lands or improvements are designated in the assessment books by the number and block assigned to them on the assessor's map, or otherwise fully identified in the assessment books.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2986, 2990, 2991.