

**92.500 Assessment in wrong name in cities of fourth class -- Failure to give true list of taxable property -- Omitted property.**

- (1) An assessment of any real property, in a city of the fourth class, in the name of a person other than the true owner shall not be invalid, nor shall the lien of the tax be affected thereby. The assessor or collector, upon learning of the error and after notifying the true owner by mail, shall correct the assessment in this respect, and all proceedings for the collection of the tax may then proceed, subject to the right of the owner to have the valuation corrected at a meeting of the board of supervisors to be called for that purpose.
- (2) If any person fails to give a list of his taxable property when called on by the assessor, or gives a false or fraudulent list, the assessor shall return him on his books as a delinquent, and the District Court shall, upon application of the assessor, issue a rule against the delinquent and compel true answers by process of contempt, and adjudge against the delinquent the costs of the proceedings.
- (3) If any property subject to taxation has not been listed, the city legislative body may assess it, but not after more than five (5) years elapsed.

**Effective:** January 2, 1978

**History:** Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 109, effective January 2, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3534, 3540, 3542.