92.510 Equalization of assessments in cities of fourth class.

(1) The supervisors of taxes in each city of the fourth class shall meet in the office of the assessor on the first Monday in May of each year, and may meet at such time prior to the first Monday in May as they are called upon to meet by the tax assessor in the event the latter shall have completed the taking of the assessment list prior to the first Monday in May, pursuant to KRS 92.490, and may adjourn from day to day until their work is completed, not exceeding twenty (20) days. Ten (10) days' notice of the place of meeting shall be given by printed notice, and no assessment shall be increased unless the taxpayer, if he lives in the city, has been cited to appear before the supervisors. The assessor shall meet with the supervisors.

(2) The supervisors of taxes shall carefully examine the assessor's books, and correct any errors of the assessor that are found. They shall hear complaints of taxpayers, made in person or by agent or attorney, and may add to, increase or decrease any list of property or the value thereof, or change the name of the person assessed.

(3) Failure or informality in the election of supervisors of taxes, or in their meetings or proceedings, shall not affect the validity of any tax.

(4) The provisions of subsection (2) of KRS 92.530 shall govern appeals from the action of the supervisors of taxes in cities of the fourth class.

History: Amended 1964 Ky. Acts ch. 84, sec. 1. -- Amended 1954 Ky. Acts ch. 88, sec. 2. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2741i-1, 3542.