

**133.045 Inspection period for tax rolls -- Publication and posting.**

- (1) The real property tax roll being prepared by the property valuation administrator for the current year, shall be open for inspection in the property valuation administrator's office for thirteen (13) days beginning on the first Monday in May of each year and shall be open for inspection for six (6) days each week, one (1) of which shall be Saturday. In case of necessity, the department may order a reasonable extension of time for the inspection period of the tax roll or it may order that the inspection period be at a different time than that provided in this section. However, the final day of the inspection period shall not be Saturday, Sunday, or a legal holiday.
- (2) The property valuation administrator shall cause to be published once during the week before the beginning of the inspection period, as provided in subsection (1) of this section, in a display type advertisement, the following information:
  - (a) The fact that the real property tax roll is open for public inspection;
  - (b) The dates of the inspection period;
  - (c) The times available for public review of the real property tax roll;
  - (d) The fact that any taxpayer desiring to appeal an assessment shall first request a conference with the property valuation administrator to be held prior to or during the inspection period; and
  - (e) Instructions which provide details on the manner in which a taxpayer who has had a conference with the property valuation administrator may file an appeal, if he is aggrieved by an assessment made by the property valuation administrator.

The cost of the notice shall be paid by the fiscal court of the county. The notice shall also be posted at the courthouse door. Failure to publish or post notices when the inspection period is at the regular time as provided in this section shall not invalidate assessments made by the property valuation administrator and recorded on the tax roll prior to the inspection period.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 228, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 85, sec. 4, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 449, sec. 3, effective April 13, 1992. -- Amended 1988 Ky. Acts ch. 303, sec. 10, effective July 15, 1988. -- Amended 1980 Ky. Acts ch. 317, sec. 4, effective July 15, 1980. -- Amended 1976 Ky. Acts ch. 155, sec. 24. -- Amended 1974 Ky. Acts ch. 326, sec. 5. -- Amended 1966 Ky. Acts ch. 239, sec. 135. -- Amended 1954 Ky. Acts ch. 150, sec. 2. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 4, sec. 14. -- Created 1942 Ky. Acts ch. 131, secs. 14 and 32.