

92.412 Property assessment procedures for ad valorem tax levies in city of home rule class not electing by ordinance to use annual county assessment.

- (1) Any city of the home rule class that does not elect by ordinance under KRS 132.285 to use the annual county assessment as the basis for ad valorem tax levies for property situated within its boundaries shall follow the procedures set out in this section.
- (2) The city legislative body of any city providing for its own assessment shall establish by ordinance the manner of assessment, levy, and collection of ad valorem taxes, except that taxes on motor vehicles and motorboats shall be governed by KRS 132.487. The ordinance shall, at a minimum, include the following:
 - (a) The establishment of a board of tax supervisors that shall conform to the requirements of KRS 92.242;
 - (b) The date for assessment of all property subject to city taxation, excluding motor vehicles and motorboats;
 - (c) The method of assessment by an assessor and the development of an assessment list that shall conform as nearly as possible to that required by law of the property valuation administrator. The method of assessment shall include a mechanism by which the assessor can correct errors and notify owners;
 - (d) A statement that the assessment of any real property in the name of a person other than the true owner shall not invalidate the assessment or any liens created upon the property;
 - (e) Specific penalties for the failure of an owner to give a list of all taxable property when requested by the assessor and for providing a false or fraudulent list of property;
 - (f) The dates that the board of tax supervisors shall be required to meet and complete work unless called to meet earlier by the assessor;
 - (g) A method for taxpayers to appeal to the board of tax supervisors in the case of a dispute regarding the assessor's valuation and a statement that a taxpayer shall have the right to appeal a decision of the board of tax supervisors to the Circuit Court of the county within thirty (30) days of the final adjournment of the board of tax supervisors by filing with the court a copy of the action of the board, certified by the clerk of the board;
 - (h) The method for preparation and delivery of tax bills; and
 - (i) The due date for ad valorem taxes, including any discounts for early payments and any penalties for delinquent payment.
- (3) The city may file an action in District Court to request the court to compel answers by process of contempt from an owner who fails to provide a list of taxable property to the assessor or gives a false or fraudulent list and may recover the legal costs, including attorney's fees, from the owner.
- (4) If any property subject to taxation has not been listed by the assessor or board of supervisors, the city legislative body may assess it later, but not after more than five

- (5) years after the date when the assessment should have been made.
- (5) The assessment of property, the levy of taxes on property, the tax bills, the sale of property for taxes and the report thereof, and all other acts of record of cities relating to the assessment of property and the levy of taxes on property shall be conclusive notice to all persons of the assessment, levy, and sales, as well as the liens and rights created thereby. No irregularity in the proceedings shall invalidate or defeat the collection of taxes by the city upon any property subject to taxation therein. The courts shall make all necessary orders to require all such property to bear its just proportion of taxation.
- (6) The city shall give notice of the due date of taxes by publication pursuant to KRS Chapter 424.
- (7) The city shall possess a lien on delinquent taxes in accordance with KRS 91A.070(3).

Effective: January 1, 2015

History: Created 2014 Ky. Acts ch. 92, sec. 103, effective January 1, 2015.