

133.225 Information pertaining to property taxes to be available on Web site accessible to the public -- Explanation of process for assessing property values -- Explanation of process for setting tax rates -- Explanation of process for property tax collection -- Information on accessing Web sites of local offices -- Web site address to be included on every notice of assessment and property tax bill sent to taxpayer.

- (1) The department shall provide the following information pertaining to property taxes on a Web site that is accessible to the public:
 - (a) An explanation of the process for assessing property values, which shall include but not be limited to:
 1. The duties and function of each state and local official involved in the property assessment process;
 2. The methods most commonly used to compute fair cash value;
 3. The types of property exempt from taxation;
 4. The types of property assessed at a lower value as required by Sections 170 and 172A of the Kentucky Constitution, including property with a homestead exemption, agricultural property, and horticultural property;
 5. The property tax calendar;
 6. How and when to report property to the property valuation administrator;
 7. The process for examining real property for valuation purposes;
 8. How and when a taxpayer is notified of the assessed value of property;
 9. When and where the public can inspect the tax roll; and
 10. The process for appealing the assessed values of real and personal property, including motor vehicles;
 - (b) An explanation of the process for setting the state tax rate and the county, city, school, and special taxing district tax rates, including but not limited to:
 1. The duties and function of each state and local official involved in the process for setting tax rates;
 2. The definitions of compensating tax rate and net assessment growth;
 3. The requirements set forth in KRS 68.245, 132.023, 132.027, and 160.470; and
 4. The recall provisions set forth in KRS 132.017;
 - (c) An explanation of the process for property tax collection, including but not limited to:
 1. The duties and function of each state and local official involved in the tax collection process;
 2. How and when to remit payment of the tax;
 3. The due date for the tax;
 4. The early payment discount;

5. The penalties assessed on delinquent taxes; and
 6. The delinquent tax collection process; and
- (d) Direct links to the Web sites or guidance on how to access the Web sites of the local offices, such as the property valuation administrator's office, the county clerk's office, and the sheriff's office, that provide taxpayers additional information on the property taxes within its jurisdiction.
- (2) The Web site address that provides the information required by subsection (1) of this section shall be included on every notice of assessment and property tax bill sent to the taxpayer.

Effective: April 15, 2020

History: Amended 2020 Ky. Acts ch. 91, sec. 3, effective April 15, 2020. -- Amended 2005 Ky. Acts ch. 85, sec. 243, effective June 20, 2005. -- Created 1979 (1st Extra. Sess.) Ky. Acts ch. 25, sec. 11, effective February 13, 1979.