

**132.460 Property valuation administrator, or deputy, to attend hearing on appealed assessments -- Expenses.**

The property valuation administrator, or an authorized deputy, shall attend all hearings before the county board of assessment appeals and before the Board of Tax Appeals pursuant to KRS 49.200 to 49.250 relative to his or her assessment and submit to examination and fully disclose to them such information as he or she or she may have and any other matters pertinent to the inquiry being made. He or she shall be entitled to reimbursement from the county for expenses incurred in official business outside his or her county. If the Department of Revenue directs him to perform official duties outside of his or her county, the expenses shall be paid from the appropriation for the payment of the salaries of the property valuation administrators. Such reimbursement shall be paid on the same basis as employees of the Commonwealth are paid for travel expenses.

**Effective:** June 29, 2021

**History:** Amended 2021 Ky. Acts ch. 185, sec. 63, effective June 29, 2021. -- Amended 2017 Ky. Acts ch. 74, sec. 70, effective June 29, 2017. -- Amended 2005 Ky. Acts ch. 85, sec. 200, effective June 20, 2005. -- Amended 1978 Ky. Acts ch. 233, sec. 2, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 326, sec. 1. -- Amended 1964 Ky. Acts ch. 141, sec. 14. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 3, sec. 8. - - Amended 1942 Ky. Acts ch. 131, secs. 21 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4042a-15.