

**132.440 Oath of taxpayer on listing property.**

The property valuation administrator or his deputies shall read and administer to every person listing property the following oath: "You swear that the list of taxable property given by you contains a full and complete list of all of your property and of all the property in your possession which is not otherwise listed as of the assessment date, and that a fair cash value has been placed on all such property required to be valued."

**History:** Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 3, sec. 6. -- Amended 1942 Ky. Acts ch. 131, secs. 8 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4042a-3. 4047.