

**133.040 Completion of tax roll -- Recapitulation, filing, preservation, distribution --  
Correction of assessment -- Failure to submit an acceptable recapitulation.**

- (1) The property valuation administrator shall complete the tax roll of all real property in his county before the first Monday in April of each year in accordance with law, and on or before that date he shall file with the department, on forms provided by the department, a recapitulation of all property assessed on the tax roll with his official certificate attached. The recapitulation shall show the assessment of property by type of property and by taxing district. Within fifteen (15) calendar days after receiving the recapitulation, the department shall direct the property valuation administrator to make any changes that are necessary to correct the assessment. The department shall preserve all recapitulations and schedules or a photographic facsimile for a period of seven (7) years from the assessment date.
- (2) At the time the property valuation administrator submits his property recapitulations to the department, he shall submit a copy of the recapitulations to the county judge/executive, the treasurer or chief officer of each special district in the county, the chief executive officer of an urban-county, charter county, unified local government, or consolidated local government, the mayor of each city electing to use the annual county assessment pursuant to KRS 132.285, and the superintendent of each local school district in his county.
- (3) Beginning with the 1995 assessment year, if the property valuation administrator has not submitted an acceptable recapitulation to the department by the first Monday in August, the department shall, within fifteen (15) days, conduct an investigation into the reasons for the failure. The department shall notify the property valuation administrator in writing of his right to appear before the commissioner or his designee during the investigation to provide an explanation for the failure to submit an acceptable recapitulation. At any time after the completion of an investigation resulting in a finding that the failure to submit an acceptable recapitulation was not reasonably justified, the department may declare an emergency assessment under the provisions of KRS 132.660.
- (4) If the commissioner determines upon the conclusion of the investigation that the failure to submit an acceptable recapitulation was not reasonably justified, the commissioner shall notify the property valuation administrator in writing of the department's findings, and of the department's intent to suspend the property valuation administrator's compensation as of the date of the notification and until the date an acceptable recapitulation is submitted. The notification shall inform the property valuation administrator that the amount of compensation suspended under this subsection is subject to forfeiture as provided in subsection (5) of this section.
- (5) The property valuation administrator may, within ten (10) days of the date of notice provided for in subsection (4) of this section, request in writing a formal administrative hearing before a department hearing officer appointed by the commissioner. All hearings shall be conducted in accordance with KRS Chapter 13B. If in the recommended order:
  - (a) The hearing officer determines, and the commissioner agrees, that the failure to submit an acceptable recapitulation was not reasonably justified, the

commissioner shall reaffirm the notice of forfeiture provided for in subsection (4) of this section and issue a final order in writing to the property valuation administrator.

- (b) The hearing officer determines, and the commissioner agrees, that the failure to submit an acceptable recapitulation was reasonably justified, the commissioner shall notify the property valuation administrator in a final order, and compensation suspended under subsection (4) of this section shall be paid with interest at the tax interest rate defined in KRS 131.010(6).
- (6) If the property valuation administrator does not request in writing a formal administrative hearing within the time prescribed in subsection (5) of this section, the commissioner shall reaffirm the notice of forfeiture provided for in subsection (4) of this section and issue a final order in writing to the property valuation administrator.
- (7) The property valuation administrator may appeal the commissioner's final order in the same manner, and subject to the same provisions as set forth in KRS 132.370(7).
- (8) A property valuation administrator who fails to submit an acceptable recapitulation, within the times prescribed in subsection (3) of this section and after a previous finding that a prior year's failure to submit an acceptable recapitulation was determined to not be reasonably justified, shall be subject to removal from office as provided by KRS 132.370(4).

**Effective:** June 25, 2009

**History:** Amended 2009 Ky. Acts ch. 69, sec. 3, effective June 25, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 227, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 318, sec. 38, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 423, sec. 2, effective July 15, 1994.--Amended 1988 Ky. Acts ch. 303, sec. 9, effective July 15, 1988. -- Amended 1986 Ky. Acts ch. 371, sec. 3, effective July 15, 1986; and ch. 459, sec. 2, effective July 15, 1986. -- Amended 1980 Ky. Acts ch. 317, sec. 3, effective July 15, 1980. -- Amended 1974 Ky. Acts ch. 326, sec. 4. -- Amended 1958 Ky. Acts ch. 65, sec. 3, effective June 19, 1958. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 3, sec. 13. -- Amended 1942 Ky. Acts ch. 131, secs. 13 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4114i-15, 4126.