

133.130 Claims that property erroneously assessed against person other than owner -- Submission of evidence -- Protest to department.

- (1) Any person claiming to be erroneously charged with any tax upon property not owned by the person may, after the person has received notice of the same by demand made upon the person to pay the tax, offer evidence in support of the complaint to the property valuation administrator of the county in which the assessment was made, or to the department if the assessment was made by the department. If the property valuation administrator or the department finds that the person was not the owner of the property assessed, the property valuation administrator or the department may correct the same by releasing the person from the payment of the tax, and shall assess the property immediately against the rightful owner.
- (2) A protest may be made to the department under the provisions of KRS 131.110 from any action of the property valuation administrator or the department made under this section or under KRS 133.110.

Effective: April 23, 2012

History: Amended 2012 Ky. Acts ch. 161, sec. 10, effective April 23, 2012. -- Amended 2005 Ky. Acts ch. 85, sec. 234, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 263, sec. 7, effective July 14, 1992. -- Amended 1978 Ky. Acts ch. 384, sec. 266, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 147, effective January 2, 1978. -- Amended 1974 Ky. Acts ch. 326, sec. 8. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4250.