

133.200 Payment of costs in action by state to increase assessment -- When refunded.

- (1) In proceedings brought by the state, or by the state on relation of some officer authorized to bring the proceeding, to set aside any order or judgment of a court assessing for taxes for state, county, school or other taxing district purposes any property or omitted property, on the ground of inadequacy of valuation, mistake, fraud, or on any other ground, and to cause a larger assessment to be adjudged, the commissioner of revenue may direct the drawing of warrants on the State Treasurer to pay from time to time such court costs and reasonable expenses as may be incurred on behalf of the state, including the cost of taking and filing depositions and witnesses' fees, and the payment of official court reporters for services and for a copy of the testimony or depositions.
- (2) If the state is successful in the proceedings, and the costs of the action are collected, the costs advanced by the state shall be repaid into the State Treasury.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 241, effective June 20, 2005. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4260d-1, 4260d-2.