

**92.420 Assessment date for city taxation.**

Except as provided in KRS 132.487, property subject to city taxation shall be assessed for city taxation as of the following dates:

- (1) In cities of the second class, July 1;
- (2) In cities of the third class, a date fixed by the city legislative body;
- (3) In cities of the fourth class, January 1;
- (4) In cities of the fifth class, January 1;
- (5) In cities of the sixth class, January 1.

**Effective:** January 1, 1985

**History:** Amended 1984 Ky. Acts ch. 54, sec. 13, effective January 1, 1985. -- Amended 1960 Ky. Acts ch. 229, sec. 1, effective June 16, 1960. -- Amended 1956 Ky. Acts ch. 34, sec. 2. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3176, 3178, 3374, 3379, 3535, 3655, 3674.