

**92.490 Assessment list and assessment procedure in cities of fourth class -- Census.**

- (1) The assessor in each city of the fourth class shall, on or before the first Monday in May of each year, take a list of all the taxable property in the city and return it to the city legislative body. Except as provided in KRS 132.487, he shall list all personal property in the city, whether belonging to residents or to nonresidents, that is liable for taxation, in the same manner as provided by law for the property valuation administrator, and shall also list every male resident of the city who is twenty-one (21) years of age or over. He shall list the residents of the city and owners of property in the city together in one or more books, as nearly as possible in alphabetical order, and the books shall be ruled in columns so as to show the property subject to taxation and its value. The assessor shall value the property at its fair cash value, and shall enter in the book, opposite the name of the owner, the amount of each kind of property, and opposite the name of each adult male resident, the amount of poll tax.
- (2) The assessor shall call upon each person from whom taxes are collectible, and shall administer to him an oath to give in a true and complete list of all taxable property in his possession, whether as owner or in the right of another, as of April 1, and that he will give true and correct answers to all questions asked concerning such taxable property. The assessor shall thereupon make out a list and assess the property of the taxpayer. In the case of corporations, one or more of its officers or agents found in the city shall perform the duties imposed by this section on individual taxpayers. If any person refuses to take the oath or to give in a list of his property or that of the person for which he is agent or attorney, the assessor shall assess the property from the best of his information.
- (3) Every person who, on April 1, owns any taxable property or holds it in the right of another shall, when called upon, list it with the city assessor, and shall remain bound for the tax, notwithstanding he may have sold or parted with the property. The list shall be made upon blanks prepared by the assessor, and shall show the value of the personalty, the amount of investments, and all property assessed for state taxes. The person making the list shall make oath to the list before the assessor or one (1) of his deputies, who may administer the oath.
- (4) Improvements not owned by the owner of the land may be assessed in the name of the owner of the improvements. The assessor shall not assess any property in such a name as "A B's heirs," "A B's devisees," "A B's executor," or the like, but may assess real property in such a name as "A B's unknown heirs," "A B's unknown devisees," or the like, when the names cannot be obtained by diligent inquiry. When there are more than three (3) joint owners, three (3) of the names with the words "and others," shall be sufficient. Where remainders or future estates are outstanding, the name of the holder of the particular estate shall be assessed, with the words "holder of present estate" after his name.
- (5) The assessor or one (1) of his deputies shall view all real property and tangible personal property before assessing it. Tangible personal property shall be viewed by going upon the premises where it or the greater part of it is found. The failure of the assessor to view any property shall not invalidate the assessment.

- (6) The assessor shall obtain, at the expense of the city, copies of all recorded plats of land in the city. He shall keep them in his office, and mark on them all changes occurring in the ownership and in the subdivision or combination of the lots.
- (7) The assessor shall take a census of the city every two (2) years.

**Effective:** January 1, 1985

**History:** Amended 1984 Ky. Acts ch. 54, sec. 15, effective January 1, 1985. --  
Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat.  
secs. 3533, 3535, 3537, 3538, 3539.