

**92.540 Manner of assessment, levy and collection, how regulated by ordinance in cities of second, fifth and sixth classes.**

- (1) The city legislative body of any city of the second class may by ordinance change the manner of assessment, levy and collection of taxes provided in this chapter, and may prescribe by ordinance in what manner property shall be assessed and taxes levied and collected, except that the statutory interest and penalties shall not be increased, nor the period of redemption decreased, nor shall the notice to delinquent taxpayers after the sale of their property for taxes be dispensed with.
- (2) The city legislative body of each city of the fifth or sixth class shall provide by ordinance a system for the assessment, levy and collection of all city taxes, not inconsistent with the statutes relating to revenue and taxation in cities of those classes. The system so adopted shall conform, as nearly as circumstances permit, to the provisions of the statutes relating to assessment, levy and collection of state and county taxes.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3189b, 3644, 3677.