132.230 Information to be given in listing property for taxation -- Correction of error or informality.

(1) Every person listing his property with the property valuation administrator shall state:

(a) Each separate tract of land, with the number of acres in each tract; the value per acre; each of the improvements thereon; the name of the nearest resident thereto; where located, giving the election precinct in which it is located; the number of each city lot and the improvements thereon, in what city, on which street, the value of each, and the value of the improvements thereon to the extent that they enhance the value of each lot; whether there is any land adjoining his owned by a nonresident of the county or state, giving the name and place of residence of any such owner, if known;

(b) The number of livestock, their type, species and value; and

(c) Such other facts as may be required in the blanks provided.

(2) An error or informality in the description or location of the property, or in the name of the owner or person assessed, shall not invalidate the assessment if the property can with reasonable certainty be located or identified from the description given, in which case the collector may receive the taxes and by his receipt correct the error or informality.

Effective: January 1, 2006

History: Amended 2005 Ky. Acts ch. 168, sec. 60, effective January 1, 2006. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 1. -- Amended 1948 Ky. Acts ch. 95, sec. 4. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4056.