132.990 Penalties.

(1) Any person who willfully fails to supply the property valuation administrator or the Department of Revenue with a complete list of his property and such facts with regard thereto as may be required or who violates any of the provisions of KRS 132.570 shall be fined not more than five hundred dollars ($500).

(2) Any property valuation administrator who willfully fails or neglects to perform any duty legally imposed upon him shall be fined not more than five hundred dollars ($500) for each offense.

(3) Any county clerk who willfully fails or neglects to perform any duty required of him by KRS 132.480 shall be fined not more than fifty dollars ($50) for each offense.

(4) Any person who willfully falsifies application for exemption or who fails to notify the property valuation administrator of any changes in qualifying requirements under the provision of KRS 132.810 shall be fined not more than five hundred dollars ($500).

Effective: January 1, 2006

History: Amended 2005 Ky. Acts ch. 85, sec. 223, effective June 20, 2005; and ch. 168, sec. 79, effective January 1, 2006. -- Amended 1990 Ky. Acts ch. 411, sec. 3, effective July 13, 1990; and ch. 476, Pt. V, sec. 336, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 42, sec. 2, effective July 15, 1982. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 6. -- Amended 1942 Ky. Acts ch. 131, sec. 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 1777, 1778, 4019a-10c, 4019a-11, 4029, 4037, 4039, 4042-2, 4042a-3, 4042a-11, 4042a-12, 4051, 4051a, 4066, 4076a, 4114, 4248, 4777a-4, 4777a-5.

Legislative Research Commission Note (1/1/2006). This section was amended by 2005 Ky. Acts chs. 85 and 168, which do not appear to be in conflict and have been codified together.

Legislative Research Commission Note (7/13/1990). The Act amending this section prevails over the repeal and reenactment in House Bill 940, Acts Ch. 476, pursuant to Section 653(1) of Acts Ch. 476.