

**92.242 City board of tax supervisors.**

- (1) The board of tax supervisors shall consist of three (3) members who live in the city and own real property within the corporate limits of the city. Each member shall be appointed annually by the mayor, subject to the approval of the city legislative body. The members of the board of tax supervisors may be compensated as set out in ordinance.
- (2) Each member of the board of tax supervisors shall take an oath to faithfully discharge his or her duties. The board shall elect from among its membership a chair. The board shall elect a member to serve as secretary unless the city provides by ordinance another individual to serve as clerk for the board.
- (3) The board may cause the custodian of any city records to bring the records before the board for inspection, and may retain them for defense, if necessary, by giving its receipt to the custodian. The board may interrogate any city official who shall, at its request, attend the meeting of the board and respond to all questions. Each member of the board may administer oaths, and the board may compel attendance of witnesses.
- (4) The board of tax supervisors shall carefully examine the assessor's books and correct any errors of the assessor that are found. The board shall hear complaints of taxpayers either made in person, by agent, or by attorney, and may add to, increase, or decrease any list of property or the value thereof, or change the name of the person assessed.
- (5) The board of tax supervisors shall provide at least ten (10) days' printed notice of its meeting by publication pursuant to KRS Chapter 424.
- (6) Failure or informality in the meetings or proceedings of the board of tax supervisors shall not affect the validity of any tax.

**Effective:** January 1, 2015

**History:** Created 2014 Ky. Acts ch. 92, sec. 104, effective January 1, 2015.