

103 KAR 7:030. City adoption of county assessment.

RELATES TO: KRS 132.285, 132.530

STATUTORY AUTHORITY: KRS Chapter 13A

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation sets guidelines for physical preparation of the proper assessment rolls in order that they may be better utilized by cities which adopt the county assessment.

Section 1. When any city officially adopts the county assessment for city tax levy purposes, as provided by KRS 132.285, the property valuation administrator shall organize his records and prepare his assessment roll in such manner as to show the city as a separate taxing district.

Section 2. When the county contains an independent school district larger than the city, that property outside the city boundaries but within the independent school district shall be entered on the tax rolls by a supplemental listing. (1 Ky.R. 1006; eff. 6-11-75.)