

**LISTING OF OMITTED REAL PROPERTY**

*Prepare in Triplicate*



Voluntary       Involuntary

Taxpayer \_\_\_\_\_  
Last name                      First name                      Middle initial

**Property Located In**

County \_\_\_\_\_

Address \_\_\_\_\_  
Rural route or number and street

District \_\_\_\_\_

City                                      State                                      ZIP Code

Real Estate State—12.2¢ for 2020; 11.9¢ for 2021; 11.5¢ for 2022; 11.4¢ for 2023; and 10.9¢ for 2024	Taxpayer's Valuation			Property Valuation Administrator's Assessment  Dollars
	Land	Improvements	Total	
	Dollars	Dollars	Dollars	
20				
20				
20				
20				
20				

**Oath of Taxpayer:** I swear that the list of property given herein by me contains a full and complete list of property omitted from my assessments on the dates as set out herein, and that a fair cash value has been placed on such property.

\_\_\_\_\_  
Taxpayer's Signature

I, \_\_\_\_\_, Property Valuation Administrator of \_\_\_\_\_ County, state the foregoing omitted list was assessed by me on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, and is hereby certified to the clerk of said county for preparation of an omitted tax bill.

\_\_\_\_\_  
Property Valuation Administrator

Omitted Tax Bill No. \_\_\_\_\_ Issued \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ Clerk

Omitted property tax bills are subject to a 10 percent penalty if the omitted assessment was voluntarily listed by the owner and a 20 percent penalty if the omitted assessment was involuntarily listed by the Property Valuation Administrator. In addition, omitted property tax bills are subject to interest at the tax interest rate. Please refer to Department of Revenue Procedure KY-RP-19-04 revised in November, 2024 for instructions on how to compute interest on omitted property tax bills.

*Deliver all copies to county clerk. Clerk to retain one copy, return one copy to property valuation administrator and mail one copy to Office of Property Valuation, PO Box 1727, Frankfort, Kentucky 40602-1727.*

**SHERIFF'S OFFICIAL RECEIPT FOR OMITTED REAL PROPERTY TAX BILLS**

I, \_\_\_\_\_, Sheriff of \_\_\_\_\_ County,  
 hereby acknowledge receipt of \_\_\_\_\_ omitted real property tax bills described below:  
 Number

Tax Bill No.	Tax Year	Tax	Penalty	Interest	Total
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____

Signed \_\_\_\_\_

Sheriff \_\_\_\_\_ County

Signed and acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
 Clerk \_\_\_\_\_ County

**CLERK'S CERTIFICATION**

I, \_\_\_\_\_, Clerk of \_\_\_\_\_ County,  
 do hereby certify that omitted tax bills have been prepared for all real property as listed on the reverse side of this form and  
 certified by the property valuation administrator for the years the property was omitted. I further certify that the total amount of  
 tax, penalty and interest due each taxing district represented by all bills prepared is as indicated above and that this certification  
 and receipt is recorded in County Order Book \_\_\_\_\_, Page \_\_\_\_\_.

\_\_\_\_\_  
 Clerk \_\_\_\_\_ County