

## 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 2014 through 2018	Taxpayer's Valuation			Property Valuation Administrator's Assessment
	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 Circular 62C112 revised in November 2018 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.*

## 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

[illegible]

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