

92.570 Tax bills, how made out and delivered in cities of third class.

- (1) After the tax book in any city of the third class has been amended or changed as provided in KRS 92.480, the common council shall by resolution accept the tax book and fix the rate of taxation for the year, and place the tax book in the hands of the city clerk to be copied. The clerk shall write out the amount of taxes due on each list in the form prescribed by ordinance.
- (2) The city clerk shall, after the completion of the work of the board of supervisors, make out tax bills, as directed by statute or ordinance, against all persons and property assessed, and deliver the bills not later than June 1 to the tax collector. Before delivering the tax bills to the collector, the clerk shall take from the collector a receipt for the gross amount of taxes due the city. The receipt shall be presented to the common council and recorded in its minutes, and the collector shall be charged with the gross amount of the taxes.
- (3) The tax bills shall have, in the hands of the collector, the effect of an execution in favor of the city against the taxpayer and his property, for the tax due.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3386, 3387, 3388, 3389.