

**133.220 Tax bill forms -- Attestation of bills -- Duties of sheriff or collector -- Treatment of undeliverable notices.**

- (1) The department annually shall furnish to each county clerk tax bill forms designed for adequate accounting control sufficient to cover the taxable property on the rolls.
- (2) After receiving the forms, the county clerk shall prepare for the use of the sheriff or collector a correct tax bill for each taxpayer in the county whose property has been assessed and whose valuation is included in the certification provided in KRS 133.180. If the bills are bound, the cost of binding shall be paid out of the county levy. Each tax bill shall show the rate of tax upon each one hundred dollars (\$100) worth of property for state, county, and school purposes; the name of the taxpayer and his or her mailing address; the number of acres of farm land and its value; the number of lots and their value; the amount and value of notes and money; the value of mixed personal property; the total amount of taxes due the state, county, school district, and any other taxing district for which the sheriff collects taxes; and shall include a statement that notifies the taxpayer that costs and fees increase substantially if the taxes become delinquent. Provision shall be made for the sheriff to have a stub, duplicate, or other proper evidence of receipt of payment of each tax bill.
- (3) Tax bills prepared in accordance with the certification of the department shall be delivered to the sheriff or collector by the county clerk before September 15 of each year. The clerk shall take a receipt showing the number of tax bills and the total amount of tax due each taxing district as shown upon the tax bills. The receipt shall be signed and acknowledged by the sheriff or collector before the county clerk, filed with the county judge/executive, and recorded in the order book of the county judge/executive in the manner required by law for recording the official bond of the sheriff.
- (4) Upon delivery to him or her of the tax bills, the sheriff or collector shall mail a notice to each taxpayer, showing the total amount of taxes due the state, county, school district, and any other taxing district for which the sheriff collects taxes, the date on which the taxes are due, and any discount to which the taxpayer may be entitled upon payment of the taxes prior to a designated date. The sheriff shall not mail tax notices prior to September 15.
- (5) All notices returned as undeliverable shall be submitted no later than the following work day to the property valuation administrator. The property valuation administrator shall correct inadequate or erroneous addresses if the information to do so is available and, if property has been transferred, shall determine the new owner and the current mailing address, or the in-care-of address reflected in the deed as required by KRS 382.135. The property valuation administrator shall return the corrected notices to the sheriff or collector on a daily basis as corrections are made, but no later than fifteen (15) days after receipt. Uncorrected notices shall be submitted to the department by the property valuation administrator.

**Effective:** January 1, 2010

**History:** Amended 2009 Ky. Acts ch. 10, sec. 44, effective January 1, 2010. -- Amended 2008 Ky. Acts ch. 143, sec. 2, effective August 1, 2008. -- Amended 2005

Ky. Acts ch. 85, sec. 242, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 209, sec. 2, effective March 30, 1998. -- Amended 1990 Ky. Acts ch. 27, sec. 3, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 384, sec. 270, effective June 17, 1978. -- Amended 1964 Ky. Acts ch. 141, sec. 23. -- Amended 1962 Ky. Acts ch. 29, sec. 4. -- Amended 1960 Ky. Acts ch. 186, Art. I, sec. 23. -- Amended 1954 Ky. Acts ch. 92, sec. 1. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 11. -- Amended 1944 Ky. Acts ch. 2, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4128a-2, 4239a, 4239h, 4239i-1, 4239ii.