

133.990 Penalties.

- (1) The failure of any member to be in attendance promptly on the days fixed for the sessions of the county board of assessment appeals without reasonable excuse shall subject him to a fine of not exceeding twenty-five dollars (\$25).
- (2) Any county clerk who fails to make out, for the use of the sheriff or collector, the book or books of tax bills and stubs provided in KRS 133.220, and deliver same to the sheriff or collector on or before September 15 of each year, shall pay a penalty of ten dollars (\$10) for each day's delay which must be deducted by the Department of Revenue from such sum, or sums, as may be due, or become due from the Commonwealth for official duties, and the date of the receipt required to be signed by the sheriff or collector by the provisions of KRS 133.220 shall be prima facie evidence of the delivery of same.
- (3) Any county clerk who, without reasonable excuse, fails to return to the Department of Revenue copies of any books, papers, or records required by it in the manner and at the time prescribed by law, shall, upon conviction, be fined not less than ten dollars (\$10) nor more than one hundred dollars (\$100) for each offense.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 247, effective June 20, 2005. -- Amended 1944 Ky. Acts ch. 3, sec. 1. -- Amended 1942 Ky. Acts ch. 131, secs. 17 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 384, 4114i-14, 4118, 4122, 4122a, 4123, 4128.

Legislative Research Commission Note (12/31/97). "County board of assessment appeals" was substituted for "board of supervisors" in subsection (1) of this statute in accordance with 1974 Ky. Acts ch. 326, sec. 12.