

**134.820 Final settlement.**

- (1) Each county clerk shall annually, by January 31 of each year, make a settlement with the state, county, city, urban-county government, school, and special taxing districts for all ad valorem taxes on motor vehicles collected for the prior tax period. In the event that any county clerk resigns, dies or otherwise vacates his office, a settlement with all districts shall be made within thirty (30) days from the date the office is vacated.
- (2) On final settlement, the clerk shall pay the state, county, city, urban-county government, school, or special taxing districts all moneys remaining in his hands to which they are entitled.

**Effective:** January 1, 1985

**History:** Amended 1984 Ky. Acts ch. 54, sec. 5, effective January 1, 1985. -- Created 1982 Ky. Acts ch. 264, sec. 11, effective January 1, 1984.