

160.500 Collector of school taxes -- Allowances to -- Special collector -- Tax bills.

- (1) School taxes shall be collected by the sheriff for county school districts and by the regular tax collector of the city or special tax collector for the independent school districts at the same time and in the same manner as other local taxes are collected, except as provided in this section and in KRS 160.510. The bond of the regular or special tax collector shall be made to cover the duties as the tax collector of the school district or districts for which he or she collects taxes. The tax collector shall be entitled to a commission equal to his or her expenses incurred in collecting the school taxes, provided that the commission shall not be less than one and one-half percent (1.5%) or more than four percent (4%) of the amount of school taxes collected, plus four percent (4%) of the amount of any interest earned on the amounts collected and invested by the tax collector prior to distribution to the school district. No allowance shall be made for the collection of school taxes to any collecting officer who continues to collect taxes after the term that would not be allowed him or her had he collected the taxes during his or her term.
- (2) An independent school district may select a special tax collector to collect its school taxes. If an independent school district selects a special tax collector, a majority of the members of the independent school district board of education shall fix a commission for the special tax collector at a rate of not less than one and one-half percent (1.5%) and not more than four percent (4%) of the school taxes or school funds collected by the special tax collector from the local school levy in such independent school district, plus four percent (4%) of the amount of any interest earned on the amounts collected and invested by the tax collector prior to distribution to the school district. The special tax collector shall be required to execute bond in the same manner as provided in KRS 160.560 for the execution of a treasurer's bond, and the penal sum of the bond shall not be less than the aggregate of the tax bills that come into the hands of the special tax collector.
- (3) The clerk shall include all school taxes on the regular tax bills furnished the tax collector unless an independent district has selected a special tax collector, in which case the school taxes shall be listed by the clerk on a separate bill. The clerk shall be allowed a fee not to exceed three cents (\$0.03) for each separate school tax bill, to be paid by the independent district board of education.
- (4) The county clerk shall be the ad valorem tax collector for motor vehicle taxes for county and independent school districts, and shall receive a commission of four percent (4%) of all such moneys collected for any school district, which commission shall be deducted monthly before payment to the depository of the district board of education.
- (5) The General Assembly of Kentucky finds that commissions and fees set by the General Assembly for services performed in collecting ad valorem taxes by county clerks are the reasonable costs of collection by county clerks and their offices. The county clerk shall account for all funds collected to each taxing authority; however, in any accounting or settlement with district boards of education, the county clerk shall not be required to itemize any incremental costs in any accounting or settlement for ad valorem taxes collected.

Effective: January 1, 2010

History: Amended 2009 Ky. Acts ch. 10, sec. 64, effective January 1, 2010. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 448, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 355, sec. 2, effective July 15, 1988. -- Amended 1982 Ky. Acts ch. 265, sec. 13, effective January 1, 1984. -- Amended 1976 Ky. Acts ch. 127, sec. 6. -- Amended 1946 Ky. Acts ch. 143, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4399-40, 4399-41.