

262.770 Collection of taxes -- Discounts -- Penalties -- Interest.

- (1) The sheriff shall collect the taxes due the district at the same time and in the same manner in which he collects the state and county ad valorem tax and shall in like manner report to the county judge/executive, and make his annual and final settlement with the fiscal court of the county or counties involved. He shall be allowed a fee not to exceed four percent (4%) for collection of this tax.
- (2) Such taxes shall be subject to the same due and delinquency date, discounts, penalties, and interest as are applied to the collection of ad valorem taxes.

Effective: June 17, 1978

History: Amended 1978 Ky. Acts ch. 384, sec. 388, effective June 17, 1978. -- Created 1956 Ky. Acts ch. 203, sec. 15, effective May 18, 1956.