

**267.310 Payment and collection of assessments when average below twenty-five cents (\$0.25) per acre.**

If the total assessment against the land is less than an average of twenty-five cents (\$0.25) per acre, the assessments shall be collected in one (1) installment. In that case, after the assessment roll has been made out and one (1) copy delivered to the county treasurer, as provided in KRS 267.300, notice thereof shall be given by publication pursuant to KRS Chapter 424, and by posting one (1) notice at the courthouse door in each county in which land assessed is located. At any time within thirty (30) days thereafter, any landowner may pay the assessment against his land to the treasurer, who shall enter proper credit on the assessment roll. After said thirty (30) days the board shall recover the assessment roll from the treasurer and deliver it to the sheriff, accompanied by an order to collect the unpaid assessments. The sheriff shall proceed to collect the assessments. If land in any other county is assessed, a copy of the assessment roll, insofar as it relates to that land, shall be certified to the sheriff of that county. The roll, when placed in the hands of the sheriff, shall have the same effect as a tax against the land assessed, and shall be collected in the same manner as state and county taxes, except that the sheriff shall add to each assessment shown the amount of his commission. If not paid by December 1 following the date of certification or order to collect, a penalty of six percent (6%) shall be added.

**Effective:** June 16, 1966

**History:** Amended 1966 Ky. Acts ch. 239, sec. 185, effective June 16, 1966. --  
Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2380-32.