

132.550 County clerk to compute amount due from each taxpayer -- Compensation of clerk.

- (1) After the county clerk has completed the services required of him upon delivery of the tax rolls and schedules to him by the property valuation administrator, he shall then calculate the taxes due the state, county, school, county polls, and school polls, for each individual taxpayer, opposite their name in the tax rolls, upon the form prescribed by the Department of Revenue. The rolls and forms shall be a permanent record of the county clerk's office.
- (2) For performing the services required by this section the county clerk shall be paid the sum of fifteen cents (\$0.15) for each tax list on the tax rolls, one-half (1/2) of this sum to be paid by the state, and the other one-half (1/2) to be paid by the county.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 207, effective June 20, 2005. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 39, effective July 13, 1990. -- Amended 1952 Ky. Acts ch. 203, sec. 1, effective June 19, 1952. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4076a-1, 4076a-2.