

**149.580 Collection of timberland assessment.**

- (1) The sheriff shall collect the assessment at the same time and in the same manner in which he or she collects the state and county ad valorem tax. He or she shall issue a receipt to the taxpayer, report to the county judge/executive, and make his or her annual and final settlements with the fiscal court at the same time and in the same manner provided by law for his or her report and settlement of county and state taxes.
- (2) Such assessments shall become due and payable on the date, and subject to the same discounts, delinquency date, and penalties provided in KRS 134.015 for state, county, and district taxes.

**Effective:** January 1, 2010

**History:** Amended 2009 Ky. Acts ch. 10, sec. 63, effective January 1, 2010. -- Amended 1978 Ky. Acts ch. 384, sec. 287, effective June 17, 1978. -- Created 1958 Ky. Acts ch. 139, sec. 8, effective June 19, 1958.