

134.805 County clerk commission for collecting taxes -- Notices of ad valorem taxes due on motor vehicles.

- (1) The county clerk shall be allowed by the Department of Revenue, for collecting state ad valorem taxes on motor vehicles, a commission of four percent (4%) on state taxes collected.
- (2) The county clerk shall be allowed by the county treasurer, for collecting county and special district ad valorem taxes on motor vehicles, a commission of four percent (4%) on county and special taxes collected.
- (3) The county clerk shall be allowed a commission of four percent (4%) of the school district taxes collected.
- (4) The county clerk shall be allowed a commission of four percent (4%) of the city or urban-county government taxes collected.
- (5)
 - (a) For the convenience and benefit of the Commonwealth's citizens and to maximize ad valorem tax collections, county clerks shall be responsible for causing the preparation and distribution of a notice of ad valorem taxes due to the January 1 owner, as defined in KRS 186.010(7)(a) and (c), of each motor vehicle no later than forty-five (45) days prior to the ad valorem tax and registration renewal due date in each calendar year.
 - (b) When a vehicle is transferred in any year before the ad valorem taxes on that vehicle have been paid, a notice of taxes due shall be sent within ten (10) working days after the date of transfer or notice of transfer to the owner as of January 1 of that year.
 - (c) When ad valorem taxes on a vehicle become delinquent for sixty (60) days, as defined by KRS 134.810, a second notice shall be sent within ten (10) working days to the January 1 owner of record. The notice shall inform the delinquent owner of the lien provisions provided by KRS 134.810 on all vehicles owned or acquired by the owner of the vehicle at the time the tax liability arose.
 - (d) The notices required under this subsection shall be calculated, prepared, and distributed on behalf of county clerks by AVIS. The notices required under this subsection shall be sent by:
 1. Email, if the owner has provided an email address to the Transportation Cabinet in AVIS;
 2. Text message, if the owner has provided a mobile phone number to the Transportation Cabinet in AVIS; or
 3. First-class mail.
 - (e) Nonreceipt of the notices required under this subsection shall not constitute any defense against applicable penalty, interest, lien fees, or costs recovery.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 135, sec. 5, effective July 15, 2026. -- Amended 2005 Ky. Acts ch. 85, sec. 281, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 316, sec. 2, effective July 15, 2002. -- Amended 1996 Ky. Acts ch. 352, sec. 1, effective July 15, 1996. -- Amended 1988 Ky. Acts ch. 113, sec. 5, effective December 31, 1988. -- Amended 1984 Ky. Acts ch. 54, sec. 2, effective July 13,

1984. -- Created 1982 Ky. Acts ch. 264, sec. 8, effective January 1, 1984.

Legislative Research Commission Note (7/15/2002). The amendments made to subsection (5) of this statute in 2002 Ky. Acts ch. 316, sec. 2, "shall apply for tax assessments made on or after January 1, 2003." 2002 Ky. Acts. ch. 316, sec. 5.