

268.430 Treasurer may receive payment of assessments -- Certification of unpaid assessments -- Collection not defeated by irregularity.

- (1) When ordered by the board the treasurer shall receive the annual payment of drainage assessments directly from any owner, and shall give a proper receipt. On December 1 of each year the treasurer shall certify to the sheriff a list of all property on which drainage assessments for that year have not been paid to the treasurer. Any assessments not paid to the treasurer or sheriff shall be treated by the sheriff as delinquent drainage taxes. This section shall not relieve the board or sheriff of any duty.
- (2) No collection of assessments shall be defeated because of any irregularity in the proceedings which did not affect the substantial rights of the party complaining.

Effective: January 2, 1978

History: Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 249, effective January 2, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2380b-28a, 2380b-56.