

134.193 Annual sheriff's tax settlement audit -- Requirements.

The annual sheriff's tax settlement audit required by KRS 134.192(1) shall be one (1) audit encompassing the period September 1 to August 31 and the taxes collected on real estate, tangible personal property, unmined coal, oil and gas reserve, other mineral or energy resources, public service corporations, and any other ad valorem collections for which:

- (1) The collection schedule has been completed;
- (2) Delinquent tax claims have been filed with the county clerk in accordance with KRS 134.122; and
- (3) Settlements have been prepared in accordance with KRS 134.192.

Effective: January 1, 2022

History: Created 2021 Ky. Acts ch. 37, sec. 1, effective January 1, 2022.