

**68.010 County treasurer -- Appointment, term, oath, bond -- Appointment of acting or substitute county treasurer under specified circumstances -- Deputy county treasurer. (Effective July 15, 2026)**

Notwithstanding the provisions of KRS 67.710, or any other statute:

- (1) (a) The fiscal court of each county, by June 30 every four (4) years, shall appoint a county treasurer for a term of four (4) years beginning on July 1 following the election held pursuant to Section 99 of the Kentucky Constitution.
- (b) If for any reason the county treasurer is not appointed at the regular June meeting, the county judge/executive shall call the fiscal court to meet on a day fixed by order entered on the order book of the court, and the meeting shall be held before the end of June;
- (2) No person is eligible to be county treasurer unless at the time of appointment he or she is a citizen of Kentucky, is at least twenty-five (25) years old or has obtained a baccalaureate level degree from a regionally accredited institution of higher education. The county treasurer shall take the constitutional oath of office before the fiscal court, and shall execute bond with an incorporated surety company authorized and qualified to become surety on bonds in this state. The fiscal court may pay the premium on the bond from county funds;
- (3) If, at any time, the county treasurer is unable to perform the duties of this office because of illness, physical or mental incapacity, absence, or other cause beyond his or her control for more than five (5) days, or if there is a vacancy created in the office by the resignation, termination, or death of the current county treasurer, then the fiscal court may appoint, at either a regular term or a special term called by the county judge/executive, an acting county treasurer to serve until the current county treasurer is able to resume the performance of his or her duties, or in the case of the resignation, termination, or death of the treasurer, for a period not to exceed sixty (60) days, or until the end of the current county treasurer's term of office, whichever comes first. Upon the conclusion of the sixty (60) day acting county treasurer period, or at any time during that period if the term of office has not ended, the fiscal court shall appoint a county treasurer to serve the remainder of the term of office. Should the fiscal court be in doubt as to the county treasurer's ability to resume his or her duties, it shall consult with a licensed physician acceptable to both the fiscal court and the county treasurer. If the physician advises that the county treasurer is able to perform his or her duties, the county treasurer shall be reinstated within ten (10) days. As soon as the county treasurer is reinstated, the acting county treasurer shall cease to act as county treasurer and shall turn over to the county judge/executive all records and accounts and shall make a final settlement with the fiscal court within thirty (30) days. The fiscal court may remove the county treasurer or acting county treasurer at any time for neglect of duty, incompetency, or dishonesty; and
- (4) The fiscal court of any county may appoint a deputy county treasurer who shall serve at the fiscal court's pleasure under the supervision of the county treasurer. The deputy county treasurer may exercise all powers, duties, and responsibilities of the office of county treasurer subject to any restrictions imposed by the fiscal court. The deputy county treasurer may serve as acting county treasurer under subsection

(3) of this section. The deputy county treasurer shall take the constitutional oath of office before the fiscal court, and execute bond with an incorporated surety company authorized and qualified to become surety on bonds in this state. The fiscal court may pay the premium on the bond from county funds.

**Effective:** July 15, 2026

**History:** Amended 2026 Ky. Acts ch. 128, sec. 1, effective July 15, 2026. -- Amended 2003 Ky. Acts ch. 105, sec. 1, effective June 24, 2003. -- Amended 1996 Ky. Acts ch. 160, sec. 1, effective July 15, 1996. -- Amended 1986 Ky. Acts ch. 188, sec. 1, effective July 15, 1986. -- Amended 1982 Ky. Acts ch. 296, secs. 1, 2, effective April 2, 1982. -- Amended 1980 Ky. Acts ch. 90, sec. 1, effective April 1, 1982. -- Amended 1968 Ky. Acts ch. 22, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 928, 929, 930.