

**64.830 Settlement of accounts upon vacation of office -- Quietus. (Effective July 15, 2026)**

- (1) An outgoing county official, as soon as his or her successor has been qualified and inducted into office and his or her official bond approved, shall immediately vacate his or her office, deliver to his or her successor all books, papers, records, and other property held by virtue of his or her office, and make a complete settlement of his or her accounts as county official, except as otherwise provided in this section.
- (2)
  - (a) Each outgoing county official shall make a final settlement with the fiscal court of his or her county within sixty (60) days immediately following the expiration of his or her term of office, or the date a vacancy is otherwise created, for all money received by him or her as county official and to obtain his or her quietus, and immediately thereafter he or she shall deliver these records to the incumbent county official.
  - (b) If an official's vacancy does not coincide with the end of the calendar year or end of the official's term, the outgoing county official shall remit any remaining funds to the fiscal court as excess fees as determined by the final settlement pursuant to paragraph (a) of this subsection. The fiscal court shall, as soon as practicable, provide an amount equal to the excess fees remitted by the outgoing official to the outgoing county official's successor for official use.
- (3) The outgoing county official and his or her bondsmen or sureties shall be relieved in securing his or her quietus and in the final settlement of his or her accounts of all responsibility for collecting and accounting for the amounts covered by the receipt and the incoming county official shall be charged with full responsibility for collecting and accounting for these amounts as otherwise provided by law for the collection and accounting of taxes.
- (4) The outgoing county official shall be allowed and paid by the fiscal court the reasonable expenses actually incurred in preparing the receipt required under this section. Reasonable expenses actually incurred may include his or her office expenses and salary, and salaries of deputies and employees paid in accordance with the schedule of the previous year or the amount paid an auditor necessary in determining and verifying the final settlement to the fiscal court.

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**History:** Amended 2026 Ky. Acts ch. 199, sec. 7, effective July 15, 2026. -- Created 1974 Ky. Acts ch. 254, sec. 13.