

AN ACT related to Property Valuation Administration.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

➔Section 1. KRS 133.010 is amended to read as follows:

As used in this chapter, unless the context requires otherwise:

- (1) "Board" means the county board of assessment appeals;
- (2) *"Chief executive officer" means the county judge/executive or the mayor of a county government, an urban-county government, a charter county government, a consolidated local government, or a unified local government;*
- (3) *"County" means a county government, an urban-county government, a charter county government, a consolidated local government, or a unified local government;*
- (4) "Department" means the Department of Revenue;
- (5) *"Fiscal court" means the administrative body of a county government, an urban-county government, a charter county government, a consolidated local government, or a unified local government;*
- (6)~~(3)~~ *"Personal property" includes every species and character of property, tangible and intangible, other than real property;*
- (7) *"Personnel time" means the cost to the agency to create any mechanical processing, data collection, or data creation, the staff required to process, produce, collect or create data or information, or the cost to the agency for the creation, purchase, or other acquisition of information;*
- (8) *"Real property" includes all lands within this state and improvements; and*
- (9) "Taxpayer" means any person made liable by law to file a return or pay a tax~~;~~
- ~~(4) "Real property" includes all lands within this state and improvements thereon;~~
- ~~(5) "Personal property" includes every species and character of property, tangible and intangible, other than real property; and~~
- ~~(6) (a) "County" shall also mean a charter county government;~~

~~(b) "Fiscal court" shall also mean the legislative body of a charter county government; and~~

~~(c) "County judge/executive" shall also mean the chief executive officer of a charter county government}.~~

➔Section 2. KRS 133.047 is amended to read as follows:

- (1) Notwithstanding the provisions of KRS 61.870 to 61.884, when the Department of Revenue has completed action on the assessment of property in any county and has certified the assessment to the county clerk of that county, as provided for in KRS 133.180, the property tax roll, or a copy of the property tax roll, shall be retained in the office of the property valuation administrator for maintenance as an open public record for five (5) years. The property tax roll shall be available for public inspection during the regular working hours of the office of the property valuation administrator as provided for in KRS 132.410(2).
- (2) Any person inspecting a property tax roll shall do so in a manner not unduly interfering with the proper operation of the custodian's office.
- (3) Personal property tax returns, accompanying documents, and assessment records, with the exception of the certified personal property tax roll, shall be considered confidential under the provisions of KRS 131.190.
- (4) Real property tax returns and accompanying documents submitted by a taxpayer shall be considered confidential under the provisions of KRS 131.190. Other real property records in the office of the property valuation administrator shall be subject to the provisions of KRS 61.870 to KRS 61.884. However, notwithstanding the provisions of KRS 61.874 the Department of Revenue shall develop and provide to each property valuation administrator a reasonable fee schedule to be used in compensating for the cost of personnel time, *as defined in Section 1 of this Act,* expended in providing information and assistance to persons seeking information to be used for commercial or business purposes. Any person seeking information on

his or her own property, or any other person, including the press, seeking information directly related to property tax assessment, appeals, equalization, requests for refunds, or similar matters shall not be subject to fees for personnel time.

- (5) The Department of Revenue shall provide advice, guidelines, and assistance to each property valuation administrator in implementing the provisions of KRS 61.870 to 61.884.

➔Section 3. KRS 133.020 is amended to read as follows:

- (1) The county board of assessment appeals shall be composed of reputable real property owners residing in the county at least five (5) years. The appointing authorities may appoint qualified property owners residing in adjacent counties when qualified members cannot be secured within the county. The board shall consist of three (3) members, one (1) to be appointed by the chief executive officer~~[county judge/executive]~~, one (1) to be appointed by the fiscal court, and one (1) to be appointed by the mayor of the city with the largest assessment using the county tax roll or appointed as otherwise provided by the comprehensive plan of an urban-county government. Beginning with the 1995 appeals, the mayor's appointment shall serve for four (4) years, the chief executive officer's~~[county judge/executive's]~~ appointment shall serve for three (3) years, and the fiscal court's appointment shall serve for two (2) years. Each person appointed thereafter shall serve for three (3) years. If no city in the county uses the county assessment, the chief executive officer~~[county judge/executive]~~ shall appoint two (2) members. A board member who has served for a full term shall not be eligible for reappointment. However, he shall be eligible for appointment after a hiatus of three (3) years. If the number of appeals to the board of assessment appeals filed with the county clerk exceeds one hundred (100), temporary panels of the board may be appointed with approval of the Department of Revenue. Each temporary panel shall

consist of three (3) members having the same qualifications and appointed in the same manner as the board members. The number of additional panels shall not exceed one (1) for each one hundred (100) appeals in excess of the first one hundred (100). The ***chief executive officer***~~[county judge/executive]~~ shall designate one (1) of the members of the board of assessment appeals to serve as chairman of the board. If additional panels are appointed, as provided in this subsection, the chairman of the board of assessment appeals shall designate one (1) member of each additional panel as chairman of the panel. A majority of the board or of any panel may determine the action of the board or panel respectively and make decisions. Each panel of the board shall have the same powers and duties given the board by KRS 133.120, except the action of any panel shall be subject to review and final approval by the board.

- (2) Each member of the board shall have extensive knowledge of real estate values, preferably in real estate appraisal, sales, management, financing, or construction.
- (3) The board shall be subject to call by the ***chief executive officer***~~[county judge/executive]~~ at any time prescribed by law.
- (4) The members of the county board of assessment appeals, and any panel of the board, before undertaking their duties, shall take the following oath, to be administered by the ***chief executive officer***~~[county judge/executive]~~: "You swear (affirm) that you will, to the best of your ability, discharge the duties required of you as a member of the county board of assessment appeals, and that you will fix at fair cash value all property assessments brought before you for review as prescribed by law."
- (5) The department shall prepare and furnish to each property valuation administrator guidelines and materials for an orientation and training program to be presented to the board by the property valuation administrator or his ***or her*** deputy each year.
- (6) A board member shall produce evidence of his ***or her*** qualifications upon request of

the department. A board member shall be replaced by the appointing authority upon proof of the member's failure to meet the qualifications of the position. Any vacancy on the board shall be filled by the appointing authority that appointed the member to be replaced. The appointee shall have the qualifications required by statute for the board member appointed by the particular appointing authority and shall hold office only to the end of the unexpired term of the member replaced.

- (7) Members of the county board of assessment appeals, and any temporary panel, shall abstain from hearing or ruling on an appeal for any property in which they have any personal or private interests.

➔Section 4. KRS 133.030 is amended to read as follows:

- (1) The county board of assessment appeals shall convene each year at the county seat no earlier than twenty-five (25) days and no later than thirty-five (35) days following the conclusion of the tax roll inspection period provided for in KRS 133.045; except that no meeting shall be held until the tax roll has been completed and the inspection period has been held as provided by law, or until revaluation of the property has been completed by the property valuation administrator at the direction of the Department of Revenue as provided by KRS 132.690 or by the department itself as provided by KRS 133.150. All records of the property valuation administrator, including all data concerning property sales within the preceding year, shall be available to the board while meeting.
- (2) The first regular meeting day of the board shall be devoted to the orientation and training program provided for in KRS 133.020(5), to a review of the assessment of the property valuation administrator and his *or her* deputies, and to a review of the appeals filed with the county clerk as clerk of the board, including a review of recent sales of comparable properties provided in accordance with the provisions of subsection (1) of this section, and an inspection of the properties involved in the appeals when in the opinion of the board such inspection will assist in the proper

determination of fair cash value.

- (3) The board of assessment appeals shall continue in session only such time as is necessary to hear appeals. The board shall not continue in session more than one (1) day, if there are no appeals to be heard, nor more than five (5) days after it convenes in each year, unless an extension of time is authorized by the Department of Revenue upon request of the ***chief executive officer***~~[county judge/executive]~~. Each board member shall be paid one hundred dollars (\$100) for each day he ***or she*** serves. This compensation shall be paid one-half (1/2) out of the county levy and the other half out of the State Treasury.
- (4) Members of temporary panels of the board shall serve the time necessary for hearing appeals but in no case more than five (5) days except upon approval of an extension of time by the Department of Revenue. Compensation of panel members shall be in the same manner and at the same rate as provided for members of the board.

➔Section 5. KRS 133.040 is amended to read as follows:

- (1) The property valuation administrator shall complete the tax roll of all real property in his ***or her*** county before the first Monday in April of each year in accordance with law, and on or before that date he ***or she*** shall file with the department, on forms provided by the department, a recapitulation of all property assessed on the tax roll with his ***or her*** official certificate attached. The recapitulation shall show the assessment of property by type of property and by taxing district. Within fifteen (15) calendar days after receiving the recapitulation, the department shall direct the property valuation administrator to make any changes that are necessary to correct the assessment. The department shall preserve all recapitulations and schedules or a photographic facsimile for a period of seven (7) years from the assessment date.
- (2) At the time the property valuation administrator submits his ***or her*** property recapitulations to the department, he ***or she*** shall submit a copy of the

recapitulations to the chief executive officer~~[county judge/executive]~~, the treasurer or chief officer of each special district in the county,~~[the chief executive officer of an urban county, charter county, unified local government, or consolidated local government]~~, the mayor of each city electing to use the annual county assessment pursuant to KRS 132.285, and the superintendent of each local school district in his or her county.

- (3) Beginning with the 1995 assessment year, if the property valuation administrator has not submitted an acceptable recapitulation to the department by the first Monday in August, the department shall, within fifteen (15) days, conduct an investigation into the reasons for the failure. The department shall notify the property valuation administrator in writing of his or her right to appear before the commissioner or his or her designee during the investigation to provide an explanation for the failure to submit an acceptable recapitulation. At any time after the completion of an investigation resulting in a finding that the failure to submit an acceptable recapitulation was not reasonably justified, the department may declare an emergency assessment under the provisions of KRS 132.660.
- (4) If the commissioner determines upon the conclusion of the investigation that the failure to submit an acceptable recapitulation was not reasonably justified, the commissioner shall notify the property valuation administrator in writing of the department's findings, and of the department's intent to suspend the property valuation administrator's compensation as of the date of the notification and until the date an acceptable recapitulation is submitted. The notification shall inform the property valuation administrator that the amount of compensation suspended under this subsection is subject to forfeiture as provided in subsection (5) of this section.
- (5) The property valuation administrator may, within ten (10) days of the date of notice provided for in subsection (4) of this section, request in writing a formal administrative hearing before a department hearing officer appointed by the

commissioner. All hearings shall be conducted in accordance with KRS Chapter 13B. If in the recommended order:

- (a) The hearing officer determines, and the commissioner agrees, that the failure to submit an acceptable recapitulation was not reasonably justified, the commissioner shall reaffirm the notice of forfeiture provided for in subsection (4) of this section and issue a final order in writing to the property valuation administrator.
 - (b) The hearing officer determines, and the commissioner agrees, that the failure to submit an acceptable recapitulation was reasonably justified, the commissioner shall notify the property valuation administrator in a final order, and compensation suspended under subsection (4) of this section shall be paid with interest at the tax interest rate defined in KRS 131.010(6).
- (6) If the property valuation administrator does not request in writing a formal administrative hearing within the time prescribed in subsection (5) of this section, the commissioner shall reaffirm the notice of forfeiture provided for in subsection (4) of this section and issue a final order in writing to the property valuation administrator.
 - (7) The property valuation administrator may appeal the commissioner's final order in the same manner, and subject to the same provisions as set forth in KRS 132.370(7).
 - (8) A property valuation administrator who fails to submit an acceptable recapitulation, within the times prescribed in subsection (3) of this section and after a previous finding that a prior year's failure to submit an acceptable recapitulation was determined to not be reasonably justified, shall be subject to removal from office as provided by KRS 132.370(4).

➔Section 6. KRS 133.120 is amended to read as follows:

- (1) (a) Any taxpayer desiring to appeal an assessment on real property made by the

property valuation administrator shall first request a conference with the property valuation administrator or his or her designated deputy. The conference shall be held prior to or during the inspection period provided for in KRS 133.045.

- (b) Any person receiving compensation to represent a property owner at a conference with the property valuation administrator for a real property assessment shall be an attorney, a certified public accountant, a certified real estate broker, a Kentucky licensed real estate broker, an employee of the property owner, or any other individual possessing a professional appraisal designation recognized by the department. A person representing a property owner before the property valuation administrator shall present written authorization from the property owner which sets forth his or her professional capacity and shall disclose to the property valuation administrator any personal or private interests he or she may have in the matter, including any contingency fee arrangements. Provided however, attorneys shall not be required to disclose the terms and conditions of any contingency fee arrangement.
- (c) During this conference, the property valuation administrator or his or her deputy shall provide an explanation to the taxpayer of the constitutional and statutory provisions governing property tax administration, including the appeal process, as well as an explanation of the procedures followed in deriving the assessed value for the taxpayer's property.
- (d) The property valuation administrator or his or her deputy shall keep a record of each conference which shall include but not be limited to the initial assessed value, the value claimed by the taxpayer, an explanation of any changes offered or agreed to by each party, and a brief account of the outcome of the conference.

- (e) At the request of the taxpayer, the conference may be held by telephone.
- (2) (a) Any taxpayer still aggrieved by an assessment on real property made by the property valuation administrator after complying with the provisions of subsection (1) of this section may appeal to the board of assessment appeals.
- (b) The taxpayer shall appeal his or her assessment by filing in person or sending a letter or other written petition to the county clerk stating the reasons for appeal, identifying the property for which the appeal is filed, and stating the taxpayer's opinion of the fair cash value of the property.
- (c) The appeal shall be filed no later than one (1) workday following the conclusion of the inspection period provided for in KRS 133.045.
- (d) The county clerk shall notify the department of all assessment appeals and of the date and times of the hearings.
- (e) The board of assessment appeals may review and change any assessment made by the property valuation administrator upon recommendation of the chief executive officer ~~county judge/executive~~, mayor of any city using the county assessment, or the superintendent of any school district in which the property is located, if the recommendation is made to the board in writing specifying the individual properties recommended for review and is made no later than one (1) work day following the conclusion of the inspection period provided for in KRS 133.045, or upon the written recommendation of the department. If the board of assessment appeals determines that the assessment should be increased, it shall give the taxpayer notice in the manner required by subsection (4) of KRS 132.450, specifying a date when the board will hear the taxpayer, if he or she so desires, in protest of an increase.
- (f) Any real property owner who has listed his or her property with the property valuation administrator at its fair cash value may ask the county board of assessment appeals to review the assessments of real properties he or she

believes to be assessed at less than fair cash value, if he or she specifies in writing the individual properties for which the review is sought and factual information upon which his or her request is based, such as comparable sales or cost data and if the request is made no later than one (1) work day following the conclusion of the inspection period provided for in KRS 133.045.

- (g) Nothing in this section shall be construed as granting any property owner the right to request a blanket review of properties or the board the power to conduct such a review.
- (3)
- (a) The board of assessment appeals shall hold a public hearing for each individual taxpayer appeal in protest of the assessment by the property valuation administrator filed in accordance with the provisions of subsection (2) of this section, and after hearing all the evidence, shall fix the assessment of the property at its fair cash value.
 - (b) The department may be present at the hearing and present any pertinent evidence as it pertains to the appeal.
 - (c) The taxpayer shall provide factual evidence to support his or her appeal. If the taxpayer fails to provide reasonable information pertaining to the value of the property requested by the property valuation administrator, the department, or any member of the board, his or her appeal shall be denied.
 - (d) This information shall include but not be limited to the physical characteristics of land and improvements, insurance policies, cost of construction, real estate sales listings and contracts, income and expense statements for commercial property, and loans or mortgages.
 - (e) The board of assessment appeals shall only hear and consider evidence which has been submitted to it in the presence of both the property valuation administrator or his or her designated deputy and the taxpayer or his or her

authorized representative.

- (4) Any person receiving compensation to represent a property owner in an appeal before the board shall be an attorney, a certified public accountant, a certified real estate appraiser, a Kentucky licensed real estate broker, an employee of the taxpayer, or any other individual possessing a professional appraisal designation recognized by the department. A person representing a property owner before the county board of assessment appeals shall present a written authorization from the property owner which sets forth his or her professional capacity and shall disclose to the county board of assessment appeals any personal or private interests he or she may have in the matter, including any contingency fee arrangements. Provided however, attorneys shall not be required to disclose the terms and conditions of any contingency fee arrangement.
- (5) The board shall provide a written opinion justifying its action for each assessment either decreased or increased in the record of its proceedings and orders required in KRS 133.125 on forms or in a format provided or approved by the department.
- (6) The board shall report to the property valuation administrator any real property omitted from the tax roll. The property valuation administrator shall assess the property and immediately give notice to the taxpayer in the manner required by KRS 132.450(4), specifying a date when the board of assessment appeals will hear the taxpayer, if he or she so desires, in protest of the action of the property valuation administrator.
- (7) The board of assessment appeals shall have power to issue subpoenas, compel the attendance of witnesses, and adopt rules and regulations concerning the conduct of its business. Any member of the board shall have power to administer oaths to any witness in proceedings before the board.
- (8) The powers of the board of assessment appeals shall be limited to those specifically granted by this section.

- (9) No appeal shall delay the collection or payment of any taxes based upon the assessment in controversy. The taxpayer shall pay all state, county, and district taxes due on the valuation which he or she claims as true value and stated in the petition of appeal filed in accordance with the provisions of subsection (1) of this section. When the valuation is finally determined upon appeal, the taxpayer shall be billed for any additional tax and interest at the tax interest rate as defined in KRS 131.010(6) from the date when the tax would have become due if no appeal had been taken. The provisions of KRS 134.015(6) shall apply to the tax bill.
- (10) Any member of the county board of assessment appeals may be required to give evidence in support of the board's findings in any appeal from its actions to the Kentucky Board of Tax Appeals. Any persons aggrieved by a decision of the board, including the property valuation administrator, taxpayer, and department, may appeal the decision to the Kentucky Board of Tax Appeals. Any taxpayer failing to appeal to the county board of assessment appeals, or failing to appear before the board, either in person or by designated representative, shall not be eligible to appeal directly to the Kentucky Board of Tax Appeals.
- (11) The county attorney shall represent the interest of the state and county in all hearings before the board of assessment appeals and on all appeals prosecuted from its decision. If the county attorney is unable to represent the state and county, he or she the fiscal court shall arrange for substitute representation.
- (12) Taxpayers shall have the right to make audio recordings of the hearing before the county board of assessment appeals. The property valuation administrator may make similar audio recordings only if prior written notice is given to the taxpayer. The taxpayer shall be entitled to a copy of the department's recording as provided in KRS 61.874.
- (13) The county board of assessment appeals shall physically inspect a property upon the request of the property owner or property valuation administrator.

➔Section 7. KRS 133.125 is amended to read as follows:

- (1) No later than three (3) working days after the expiration of the inspection period provided for in KRS 133.045, the county clerk shall provide a copy to the property valuation administrator of each appeal petition and a summary of the appeals filed with the county board of assessment appeals. The summary shall be in a format, or on a form, provided or approved by the Department of Revenue. The property valuation administrator shall, within three (3) working days of receipt of the summary, prepare and submit to the Department of Revenue a final recapitulation of the real property tax roll incorporating all changes made since the submission of the first recapitulation. Those properties under appeal shall be listed for recapitulation and certification purposes at the value claimed by the taxpayer. After submission of the final recapitulation to the Department of Revenue, assessments shall not be amended except for adjustments ordered by the board and for corrections made under the provisions of KRS 133.110 and KRS 133.130.
- (2) The county clerk, or an authorized deputy, shall act as clerk of the board of assessment appeals; and where additional board panels are appointed, as provided by law, one (1) authorized deputy shall act as clerk for each panel. An accurate record of the proceedings and orders of the board and of each of its authorized panels shall be kept and shall show the name of the owner of the property, the description, the type of property, the amount of the assessment the property valuation administrator placed on the property, and the amount of change made in the assessment by the board. A copy certified by the chairman of the board and attested by the county clerk shall be filed by the clerk with the property valuation administrator and with the Department of Revenue within five (5) days after the adjournment of the board.
- (3) The county clerk shall certify to the chief executive officer~~[county judge/executive]~~ the number of days during which the board was in session, and the court shall enter

this fact of record along with the amount due the board members for their services. On a presentation of a copy of the order, the Finance and Administration Cabinet shall draw a warrant on the State Treasurer in favor of the board members and clerk for the amount due for their services.

- (4) The county clerk and any authorized deputies serving as clerk of the board or a panel thereof shall be allowed the same compensation per day for their services as is allowed to members of the board of their county, and they shall be paid in the same manner as members of the board are paid. The county clerk and his or her authorized deputies shall be allowed compensation for completing and filing the record of the board in the same manner as allowed for their services while acting as clerk of the board or clerk of a panel of the board.

➔Section 8. KRS 133.160 is amended to read as follows:

When it is contemplated by the Department of Revenue that it will be necessary to raise the assessed valuation of property in any county, it shall give notice of the contemplated action to the chief executive officer~~[county judge/executive]~~, the superintendent of any school district affected by such action, the mayor of any city which is affected and which has adopted the assessment, and to the taxpayers of that county through the chief executive officer~~[county judge/executive]~~, who shall post the notice sent him or her on the courthouse door and certify to the Department of Revenue that this has been done, and it shall fix a time and place for a hearing which may be in Frankfort or any convenient place in or nearer the county seat.

➔Section 9. KRS 133.170 is amended to read as follows:

- (1) When the Department of Revenue has completed its equalization of the assessment of the property in any county, it shall certify its action to the chief executive officer~~[county judge/executive]~~, with a copy of the certification for the county clerk, to be laid before the fiscal court of the county.
- (2) If the fiscal court deems it proper to ask for a review of the aggregate equalization

of any class or subclass of property, it shall direct the county attorney to prosecute an appeal of the aggregate increase to the Kentucky Board of Tax Appeals within ten (10) days from the date of the certification.

- (3) Within ten (10) days from the date that the department's aggregate equalization of any or all classes or subclasses of property becomes final by failure of the fiscal court to prosecute an appeal or by order of the Kentucky Board of Tax Appeals or the courts, the fiscal court shall cause to be published, at least one (1) time, in the newspaper having the largest circulation within the county, a public notice of the department's action.
- (4) Within ten (10) days from the date of the publication of the notice required in subsection (3) of this section, any individual taxpayer whose property assessment is increased above its fair cash value by the equalization action may file with the county clerk an application for exoneration of his *or her* property assessment from the increase. The application shall be filed in duplicate and shall include the name and address of the person in whose name the property is assessed; the assessment of the property before the increase; the description and location of the property including the description shown on the tax roll; the property owner's reason for appeal; and all other pertinent facts having a bearing upon its value. The county clerk shall forward one (1) copy, of each application for exoneration to the Department of Revenue and shall exclude the amount of the equalization increase from the assessment in the preparation of the property tax bill for each property for which an application for exoneration has been filed.
- (5) The *chief executive officer*~~[county judge/executive]~~ shall reconvene the board of supervisors immediately following the close of the period for filing applications for exoneration from the increase. The board shall schedule and conduct hearings on all applications in the manner prescribed for hearing appeals by KRS 133.120; however, the board shall not have authority to reduce any assessment to an amount

less than that listed for the property at the time of adjournment of the regular board session.

- (6) The county clerk shall act as clerk of the reconvened board and shall keep an accurate record of the proceedings in the same manner as provided by KRS 133.125. Within five (5) days of the adjournment of the reconvened board, he or she shall notify each property owner in writing of the final action of the board with relation to the equalization increase and shall forward a copy of the proceedings certified by the chairman of the board and attested by him or her to the Department of Revenue and to the other taxing districts participating in the tax.
- (7) Any taxpayer whose application has been denied, in whole or in part, may appeal to the Kentucky Board of Tax Appeals as provided in KRS 131.340, and appeals thereafter may be taken to the courts as provided in KRS 131.370.
- (8) The provisions of KRS 133.120(9) shall apply to the payment of taxes upon any property assessment for which an application for exoneration has been filed.
- (9) The provisions of subsections (4), (5), (6), (7), and (8) of this section shall only apply to appeals growing out of equalization action by the Department of Revenue under the provisions of KRS 133.150.

➔Section 10. KRS 133.220 is amended to read as follows:

- (1) The department annually shall furnish to each county clerk tax bill forms designed for adequate accounting control sufficient to cover the taxable property on the rolls.
- (2) After receiving the forms, the county clerk shall prepare for the use of the sheriff or collector a correct tax bill for each taxpayer in the county whose property has been assessed and whose valuation is included in the certification provided in KRS 133.180. If the bills are bound, the cost of binding shall be paid out of the county levy. Each tax bill shall show the rate of tax upon each one hundred dollars (\$100) worth of property for state, county, and school purposes; the name of the taxpayer and his or her mailing address; the number of acres of farm land and its value; the

number of lots and their value; the amount and value of notes and money; the value of mixed personal property; the total amount of taxes due the state, county, school district, and any other taxing district for which the sheriff collects taxes; and shall include a statement that notifies the taxpayer that costs and fees increase substantially if the taxes become delinquent. Provision shall be made for the sheriff to have a stub, duplicate, or other proper evidence of receipt of payment of each tax bill.

- (3) Tax bills prepared in accordance with the certification of the department shall be delivered to the sheriff or collector by the county clerk before September 15 of each year. The clerk shall take a receipt showing the number of tax bills and the total amount of tax due each taxing district as shown upon the tax bills. The receipt shall be signed and acknowledged by the sheriff or collector before the county clerk, filed with the chief executive officer~~[county judge/executive]~~, and recorded in the order book of the chief executive officer~~[county judge/executive]~~ in the manner required by law for recording the official bond of the sheriff.
- (4) Upon delivery to him or her of the tax bills, the sheriff or collector shall mail a notice to each taxpayer, showing the total amount of taxes due the state, county, school district, and any other taxing district for which the sheriff collects taxes, the date on which the taxes are due, and any discount to which the taxpayer may be entitled upon payment of the taxes prior to a designated date. The sheriff shall not mail tax notices prior to September 15.
- (5) All notices returned as undeliverable shall be submitted no later than the following work day to the property valuation administrator. The property valuation administrator shall correct inadequate or erroneous addresses if the information to do so is available and, if property has been transferred, shall determine the new owner and the current mailing address, or the in-care-of address reflected in the deed as required by KRS 382.135. The property valuation administrator shall return

the corrected notices to the sheriff or collector on a daily basis as corrections are made, but no later than fifteen (15) days after receipt. Uncorrected notices shall be submitted to the department by the property valuation administrator.