

1       AN ACT relating to standardizing real property tax bills.

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

3       ➔ SECTION 1. A NEW SECTION OF KRS CHAPTER 134 IS CREATED TO  
4       READ AS FOLLOWS:

5       (1) All real property tax bills shall be on a standardized form prescribed by the  
6       department. The form shall incorporate blank spaces for inputting the following  
7       information:

8       (a) The name, address, phone number, website, or other identifying  
9       information of the sheriff or taxing district responsible for collecting the  
10       tax;

11       (b) The taxpayer's name, mailing address, and account number;

12       (c) The physical address, parcel number, property description, or other  
13       identifying information of the real property being taxed;

14       (d) The tax bill number;

15       (e) The assessed value and taxable value of the real property;

16       (f) Exemptions applicable to the real property;

17       (g) The name or description of each taxing district levying a property tax on the  
18       real property;

19       (h) The tax rate for each taxing district levying a property tax on the real  
20       property expressed in terms of the rate per one hundred dollars (\$100) of  
21       assessed value;

22       (i) The tax year of the assessment;

23       (j) Fees assessed on the real property;

24       (k) The due date and the total tax due, including a schedule of payment for  
25       receiving a discount and for assessing penalties and interest;

26       (l) Delinquencies related to the real property;

27       (m) Memoranda or notes to the taxpayer;

1            (n) An explanation of the payment methods available and associated fees; and  
2            (o) Any other information the department deems necessary to be included on  
3            the tax bill.

4            (2) The form shall include the department's website address in accordance with KRS  
5            133.225(2).

6            (3) The form may include a detachable stub for submitting payment of the tax.

7            (4) The department shall make the form available to all taxing districts that levy a  
8            property tax on real property located within this state.

9            (5) This section does not apply to certificates of delinquency or third-party  
10            purchasers.