

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.