

**133.180 Certification by department to county clerk -- Certification of tax books -- Effect.**

- (1) When the department has completed its action on the assessment of property in any county, it shall immediately certify to the county clerk the assessment and the amount of taxes due. The department shall charge the amount of taxes due from the county to the sheriff of the county. When any item of property is in process of appeal and the valuation has not been finally determined, the certification of such property shall be based on the valuation claimed by the taxpayer as the true value. The county clerk shall affix the certification to the tax books and enter it of record in the order book, and it shall be the sheriff's or collector's warrant for the collection of taxes.
- (2) Where provision is not otherwise made for the collection of taxes, the assessment or proportion thereof allocable to a local taxing district shall be certified to the county clerk in which the taxing district is located, for collection as provided by law.

**Effective:** January 1, 2010

**History:** Amended 2009 Ky. Acts ch. 10, sec. 43, effective January 1, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 238, effective June 20, 2005. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 342, effective July 13, 1990. -- Amended 1974 Ky. Acts ch. 326, sec. 9. -- Amended 1964 Ky. Acts ch. 141, sec. 19. -- Amended 1960 Ky. Acts ch. 186, Art. I, sec. 38. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 9. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4128a-2.