

**133.230 Preparation of omitted tax bills -- Delivery to sheriff.**

Upon receipt of a certification of omitted property by the property valuation administrator or by the Department of Revenue, the county clerk shall make out for the use of the sheriff or collector a tax bill for each taxpayer who owes omitted taxes. The omitted tax bills shall be attested by the clerk in the same manner as the tax bills described in KRS 133.220. The clerk shall deliver the omitted tax bill to the sheriff or collector as soon as the omitted property has been finally assessed.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 244, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 338, sec. 15, effective July 14, 1992. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 12. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4239b.