

**149.570 Computation of timberland assessment -- Delivery of tax bills.**

- (1) When the property tax rolls are delivered to the county clerk by the property valuation administrator, as required by law, the county clerk shall compute the assessment due the county from each owner of timberland in accordance with the rate fixed by the county governing body and the amount of timberland acreage indicated on the property tax roll.
- (2) The computation shall be made on the regular tax bills in such manner as may be directed by regulation of the Department of Revenue.
- (3) The county clerk shall deliver these bills to the sheriff for collection as provided in KRS 133.220(3).

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 566, effective June 20, 2005. -- Created 1958 Ky. Acts ch. 139, sec. 7, effective June 19, 1958.