

**133.240 Compensation of county clerk for making tax bills -- Payment.**

- (1) The county clerk shall be allowed thirty cents (\$0.30) for calculating the state, county, and school tax and preparing a tax bill for each individual taxpayer for the sheriff or collector under the provisions of KRS 133.220, and one dollar (\$1) for each tax bill made in case of an omitted assessment.
- (2) The county clerk shall present his account to the fiscal court, verified by his affidavit, together with his receipt from the sheriff for the tax bills and his receipt from the Department of Revenue for the recapitulation sheets. If found correct, the court shall allow the account, and order one-half (1/2) of it paid out of the levy and the other one-half (1/2) out of the State Treasury. The county clerk shall certify the allowance to the Finance and Administration Cabinet, which shall draw a warrant on the State Treasurer in favor of the county clerk for the state's one-half (1/2).
- (3) The above county allowance shall likewise be paid to the county clerk for calculation of the state, county, city, consolidated local government, urban-county government, school, and special district tax for each individual motor vehicle taxpayer, based upon certification from the Department of Revenue of the number of accounts as of January 1 each year.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 245, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 346, sec. 169, effective July 15, 2002. -- Amended 1988 Ky. Acts ch. 113, sec. 9, effective December 31, 1988. -- Amended 1984 Ky. Acts ch. 54, sec. 6, effective January 1, 1985. -- Amended 1982 Ky. Acts ch. 264, sec. 15, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 84, sec. 24, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 74, Art. II, sec. 9(1). -- Amended 1952 Ky. Acts ch. 203, sec. 2, effective June 19, 1952. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4126, 4239e.