64.830 Settlement of accounts upon vacation of office -- Quietus.

(1) An outgoing county official, as soon as his successor has been qualified and inducted into office and his official bond approved, shall immediately vacate his office, deliver to his successor all books, papers, records and other property held by virtue of his office, and make a complete settlement of his accounts as county official, except as otherwise provided in this section.

(2) Each outgoing county official shall make a final settlement with the fiscal court of his county by March 15 immediately following the expiration of his term of office for all money received by him as county official and to obtain his quietus, and immediately thereafter he shall deliver these records to the incumbent county official.

(3) The outgoing county official and his bondsmen or sureties shall be relieved in securing his quietus and in the final settlement of his accounts of all responsibility for collecting and accounting for the amounts covered by the receipt and the incoming county official shall be charged with full responsibility for collecting and accounting for these amounts as otherwise provided by law for the collection and accounting of taxes.

(4) The outgoing county official shall be allowed and paid by the fiscal court the reasonable expenses actually incurred in preparing the receipt required under this section. Reasonable expenses actually incurred may include his office expenses and salary, and salaries of deputies and employees paid in accordance with the schedule of the previous year or the amount paid an auditor necessary in determining and verifying the final settlement to the fiscal court.

Effective: Created 1974 Ky. Acts ch. 254, sec. 13.