# County Clerk's Monthly Report of Delinquent Tax Collections



(For Collections from the 1998 and Subsequent Tax Years Only)

Name and Add	dress of County Clerk										, , _								
Tax Bill Number	Taxpayer	Sale	Date of Settlement (mo/yr)		County Tax (2)	School Tax (3)	Tax (3a)	Tax (3b)	Tax (3c)	Tax (3d)	Total Tax (4)	Penalty (10%) (5)	Sheriff's Fees (6)	Fiscal Court Costs (7)	Interest \$ (8)	County Attorney Fees* (9)	All Clerk's Fees (10)	Total Amount Collected (11)	
		   T	TOTAL																
Line A—Total Col. 4 plus Col. 5 plus Col. 8				= \$				<u> </u>	OTHER DISTRICT'S SHARE: (Line B times total of appropriate column)				I certify that this is a true report and represents the total amount received for delinquent personalty tax and						
Line B—Line A divided by total Col. 4			=				- Columr		mn District			Amount			Certificates of Delinquency for the month of				
STATE SHARE: (line B times Col. 1)			= \$				1	ax (3a)			\$					,			
COUNTY SHARE: (line B times Col. 2 plus Col. 7)			= \$				1	ax (3b)	(3b) \$				Signed						
SCHOOL SHARE: (line B times Col. 3)			= \$			Т	ax (3c)	(3c)		\$	\$		Signed County Clerk						
							Т	ax (3d)			\$								
							Т	ax			\$								

\*20 percent of Columns 4, 5 and 8 plus any postage or other costs incurred. If the county attorney is **not** under contract with the Department of Revenue to collect delinquent property taxes, the fees shall be remitted to the state in addition to the state's share of the taxes and penalties collected.

(Please see instructions on reverse side.)

### **INSTRUCTIONS FOR PREPARING FORM 62A368-B**

Prepare original and three copies (one each for state, county and school) before the 10th of the month for all collections from Certificates of Delinquency and delinquent personalty bills for the previous month. A report must be submitted even though there were no collections during the month. The information requested on this form should have been computed at the time the taxpayer paid the bill.

The tax bill number, taxpayer's name and Columns 1 through 4 are copied from the face of the tax bill that was paid. The date of sale is to be copied from the reverse side of the tax bill or the Certificate of Delinquency. Columns 5 through 10 are to be completed as follows:

# Column 5: Penalty (10 Percent)

KRS 134.020(4)

The amount to be entered in this column is 10 percent of the total tax amount in Column 4. It is also recorded on the reverse side of the tax bill (Certificate of Delinquency). Check to ascertain that these two totals agree.

## **Column 6: Sheriff's Fees**

KRS 134.440(2)

The standard sheriff's fee is \$5. Please note that this amount is all that the sheriff is entitled to unless there has been a distraint of personal property, in which case all expenses incurred shall be collectable from the delinquent taxpayer.

## **Column 7: Fiscal Court Costs**

KRS 134.440(2)

The fiscal court costs to be entered in this column consist of the advertising costs as shown on the Certificate of Delinquency.

# Column 8: Interest

KRS 134.460(1)

(1) Certificate of Delinquency (Real Estate)

Interest accumulates by law at the rate of 12 percent per year, or 1 percent per month. The percent of interest is therefore based upon the number of months which have elapsed between the date of sale and the date of collection, inclusive. This percentage is multiplied times the sum of Columns 4 through 7, or the total tax, penalty, sheriff's fees and fiscal court costs (see example). The percent of interest and dollar amount should be entered under the appropriate headings in Column 8.

(2) Delinquent personalty tax bill interest rate starts the date of the sheriff's tax settlement each year, the back of the tax bill is not used for these bills.

### Interest calculation example assuming 12 months have elapsed since the sheriff's sale

0.12	0.12 x		Total Tax	+	Penalty (10 Percent) +	Sheriff's Fees	+	Fiscal Court Costs	ļ
		ι	Column 4		Column 5	Column 6		Column 7	J

### **Column 9: County Attorney's Fees**

KRS 134.500(2)(e) authorizes postage fees incurred to be added to a Certificate of Delinquency. KRS 134.500(4) authorizes the 20 percent fee due to the county attorney to be added to the amount of the tax claim. This section also provides that when the county attorney files court action which results in contested litigation an additional county attorney's fee of 13 percent of the total tax and 10 percent penalty due may be added to the certificate or bill and shall become part of the claim. If the Department of Revenue performs the duties of the county attorney, this fee shall be paid to the Department of Revenue in addition to the state's share of the delinquent tax and penalty collected.

# Column 10: All Clerk's Fees

KRS 134.480 and 64.012

The county clerk is entitled to a 10 percent fee based upon the total of the tax, penalty and interest.

The clerk is also entitled to a \$10 fee for recording and releasing the lien of a delinquent property tax bill. These fees need to be added together and the total entered in Column 10. Both of these fees are to be added to the amount of the tax claim that must be paid by the delinquent taxpayer.

### **Column 11: Total Amount Collected**

This column is the sum of the dollar amounts in Columns 4 through 10, or the total tax plus penalty, sheriff's fees, fiscal court costs, interest, county attorney's fees, and county clerk's fees.

After all receipts have been posted as indicated above, the columns should be totaled and the computation completed in the lower left side of Form 62A368-B. The division indicated in line B should be carried out to six decimal places for accuracy.