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Executive Director

Thomas S. Crawford
Director

MEMORANDUM

TO: All Sheriffs
All County Clerks

FROM: Thomas S. Crawford, Director
Division of Local Support
Office of Property Valuation

DATE: April 1, 2015

SUBJECT: Reminders Regarding the Transfer of Delinquent Property Tax Bills

This memorandum will serve as a reminder that in the vast majority of counties, the sheriff will transfer the delinquent 2014 property tax bills to the county clerk's office as of the close of business on April 15, 2015. If your county began collecting property taxes after November 1, 2014, then the transfer of the tax bills will occur three months and fifteen days after the last day of the face amount collection period. Additionally, since most county's oil and gas or unmined mineral tax bills were mailed out January 1st or later, those bills will also be transferred three months and fifteen days after the last day of the face amount collection period instead of April 15th.

Accompanying this memorandum are the two receipt forms that are used to document the transfer of the tax bills. Form 62A358 is used for the initial transfer between the sheriff and county clerk. This receipt documents the number of tax bills and the total dollar amount of those bills that are transferred by the sheriff to the county clerk.

In many counties, payments will be received after the transfer date but are postmarked prior to or on the transfer date. KRS 134.119 (3) (a) 2 allows for these types of payments to be processed at the amount that was due immediately before the transfer of the delinquent bills from the sheriff to the county clerk. This statute also allows either the sheriff or county clerk to handle these payments. If the sheriff's office processes these types of payments, then a supplemental receipt – form 62A358-S – will need to be completed within thirty days after the transfer date. This receipt will detail the number of bills that were processed by the sheriff and the adjusted number and dollar amount of bills the clerk will now have on file.

Memo to Sheriffs and County Clerks
April 1, 2015

Both the county clerk and sheriff need to be involved in the preparation of the initial receipt form and, if necessary, the supplemental receipt. The signature of both the sheriff and county clerk acknowledging the number of bills transferred and the amount due on the bills is required on both of the receipt forms.

If additional forms are needed you can print one by going to either www.revenue.ky.gov/sheriffnetwork or www.revenue.ky.gov/clerknetwork and selecting either of these forms. If you have problems accessing the forms on the website, please contact me via email at Tom.crawford@ky.gov or call me at 502-564-7179 and I will have a form sent to you.

Thank you for your assistance in this area of property tax administration. If you have any questions concerning this memorandum, please do not hesitate to contact me at the email address or telephone number shown above.

Enclosures

**Receipt for Transferring Delinquent
Property Tax Bills
From the Sheriff to the County Clerk**



I, _____, Sheriff of _____ County, do hereby
name of sheriff name of county

certify that the 20__ delinquent property tax bill lists (Revenue Form 62A359 and 62A362) have
been prepared and the number of outstanding tax bills due is _____. In accordance with
number of bills

KRS134.122, all delinquent tax bills are hereby transferred to the _____ County
name of county
Clerk as of _____.
date of transfer

I further certify that the total amount due on the delinquent property tax bills, including
all penalties and fees at the time of transfer, is \$ _____ signed and acknowledged
amount of delinquencies
this ____ day of _____, 20 ____.

signature of sheriff
_____ County Sheriff
name of county

I, _____, County Clerk of _____ County, hereby
name of county clerk name of county
acknowledge the receipt of _____ delinquent property tax bills for the 20__ tax
number of bills
year. I further acknowledge that the total amount due, including all penalties and fees at the
time of transfer, for these tax bills is \$ _____ as of _____.
amount of delinquencies date of transfer

signature of county clerk
_____ County Clerk
name of county

**Supplemental Receipt to Document
Timely Postmarked Payments
Received After the Delinquent Tax Bill
Transfer Date**



I, _____, Sheriff of _____ County, do
Name of Sheriff Name of County
hereby certify that _____ timely postmarked payments were received after
Number of Bills
the date the delinquent property tax bills were transferred to the County Clerk's Office. The
applicable bills have been processed at the amount due in the Sheriff's Office prior to the transfer
date in accordance with KRS 134.119(3)(a)2. The adjusted total number of tax bills received by
the County Clerk is _____ and the adjusted total amount due on the delinquent
Number of Bills
property tax bills, including all penalties and fees at the time of transfer, is \$ _____.
Amount of Delinquencies
Signed and acknowledged this _____ day of _____, 20 _____.

Signature of Sheriff
_____ County Sheriff
Name of County

I, _____, County Clerk of _____ County,
Name of County Clerk Name of County
hereby certify that _____ timely postmarked payments were received after the
Number of Payments
date the delinquent property tax bills were transferred to my office. The applicable bills have
been processed in accordance with KRS 134.119(3)(a)2. The adjusted total number of tax bills
received by my office is _____ and the adjusted total amount due on the delinquent
Number of Bills
property tax bills, including all penalties and fees at the time of transfer, is \$ _____.
Amount of Delinquencies
Signed and acknowledged this _____ day of _____, 20 _____.

Signature of County Clerk
_____ County Clerk
Name of County