

**Instructions
For Preparation of
Additional/Supplemental Tax Bills
and Official Receipt**



This form shall be prepared in quadruplicate. The property valuation administrator shall retain one copy, the county clerk shall maintain the original, one copy to the sheriff and the other copy should be forwarded to the Department of Revenue, Office of Property Valuation, P.O. Box 1727, Frankfort, Kentucky 40602-1727.

The property valuation administrator shall prepare Form 62A367 instructing the county clerk to prepare additional and/or supplemental tax bills. Additional and supplemental tax bills shall be prepared by the clerk. The clerk shall complete Form 62A386, Sheriff's Official Receipt for Additional/Supplemental Property Tax Bills, for the total of taxes due each taxing district and give the bills to the sheriff for collection after he signs the four copies of the receipt.

1. Additional bills are those which (although all pertinent information was available to the property valuation administrator) were not prepared through error. These bills shall be prepared by the clerk upon notification by the property valuation administrator. No penalty or interest is to be charged on these bills at the time of preparation.
2. Supplemental bills are prepared on the basis of orders from the Kentucky Board of Tax Appeals or other courts. The following billing procedures shall be followed for assessments under appeal:
 - a. The regular tax bill should be prepared using the taxpayer's value as assessed value.
 - b. When a decision of the Kentucky Board of Tax Appeals is reached, the following procedure should be followed:
 - (1) If an additional amount is owed, a supplemental bill should be prepared based upon the valuation in excess of the taxpayer's value above.
 - (2) No interest or penalty is owed if the bill is paid prior to the date normal tax bills become delinquent. The taxpayer is entitled to a 2 percent discount if the decision is reached prior to or during the normal 2 percent discount payment period for regular tax bills.
 - (3) Supplemental bills which are prepared after the end of the regular face amount payment period are to have interest added at an annual rate as defined in KRS 131.010(6), based on the time elapsed between the end of the regular payment period and the preparation date.
 - (4) Should a supplemental bill not be paid within 30 days of either the end of the regular face amount payment period or the date of the bill's preparation and mailing, whichever is later, the provisions of KRS 134.015(6) come into effect. This requires an additional penalty of 10 percent levied against all taxes and interest as shown on the bill.
 - c. Should an overpayment have been made by the taxpayer, either as a result of an improperly prepared original tax bill or a decision of the Kentucky Board of Tax Appeals, the amount of overpayment shall be refundable by each taxing district involved upon presentation by the taxpayer of proof of such overpayment.